SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Jointly with the
ADMINISTRATION & FINANCE COMMITTEE
18700 Ward Street, Conference Room 101, Fountain Valley, CA 92708
November 12, 2026, 8:30 a.m.

Teleconference Sites:
17420 Walnut Street, Fountain Valley, CA 92708
1100 14th Street, Denver, CO 80202

This meeting will be held in person at 18700 Ward Street, Fountain Valley, California, 92708 (Conference Room 101). As a convenience for the public, the meeting may also be accessed by Zoom Webinar and will be available by either computer or telephone audio as indicated below. Because this is an in-person meeting and the Zoom component is not required, but rather is being offered as a convenience, if there are any technical issues during the meeting, this meeting will continue and will not be suspended.

Computer Audio: You can join the Zoom meeting by clicking on the following link:
https://zoom.us/j/8828665300

Telephone Audio: **(669) 900 9128**
Webinar ID: **882 866 5300#**

A&F Committee:
Director Thomas, Chair
Director Nederhood
Director Crane

Staff: H. De La Torre, M. Baum-Haley, A. Crespi, C. Harris, H. Chumpitazi, K. Pham

Ex Officio Member: President Dick

MWDOC Committee meetings are noticed and held as joint meetings of the Committee and the entire Board of Directors and all members of the Board of Directors may attend and participate in the discussion. Each Committee has designated Committee members, and other members of the Board are designated alternate committee members. If less than a quorum of the full Board is in attendance, the Board meeting will be adjourned for lack of a quorum and the meeting will proceed as a meeting of the Committee with those Committee members and alternate members in attendance acting as the Committee.

ROLL CALL

PUBLIC COMMENTS
Public comments on agenda items and items under the jurisdiction of the Committee should be made at this time.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED
Determine need and take action to agendize item(s), which arose subsequent to the posting of the Agenda. (Requires a unanimous vote of the Committee).

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO THE MEETING
Pursuant to Government Code section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than 72 hours prior to the meeting will be available for public inspection in the lobby of the District's business office located at 18700 Ward Street, Fountain Valley, California 92708, during regular business hours. When practical, these public records will also be made available on the District's Internet Website, accessible at http://www.mwdoc.com.

PROPOSED BOARD CONSENT CALENDAR ITEMS

1. TREASURER'S REPORT
   a. Revenue/Cash Receipt Report – October 2026
   b. Disbursement Ratification Report for the month of October 2026
   c. GM Approved Disbursement Report for the month of October 2026
   d. Consolidated Summary of Cash and Investment – September 2026
   e. OPEB and Pension Trust Fund statement

2. FINANCIAL REPORT
   a. Combined Financial Statements and Budget Comparative for the Period Ending September 30, 2026

PRESENTATION ITEM

3. 75TH ANNIVERSARY TIME CAPSULE

ACTION ITEMS

4. APPROVAL OF BUDGET REVISIONS FOR CHOICE PROGRAMS FOR FISCAL YEAR 2026-27

5. ADOPT A RESOLUTION AUTHORIZING AN AMENDMENT TO THE CONTRACT WITH THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CALPERS)

INFORMATION ITEMS

6. DEPARTMENT ACTIVITIES REPORTS
   a. Administration
   b. Finance and Information Technology

OTHER ITEMS

7. REVIEW ISSUES REGARDING DISTRICT ORGANIZATION, PERSONNEL MATTERS, EMPLOYEE BENEFITS FINANCE, AND INSURANCE

ADJOURNMENT

NOTE: At the discretion of the Committee, all items appearing on this agenda, whether or not expressly listed for action, may be deliberated, and may be subject to action by the Committee. On those items designated for Board action, the Committee reviews the items and makes a recommendation for final action to the full Board of Directors; final action will be taken by the Board of Directors. Agendas for Committee and Board meetings may be obtained from the District Secretary. Members of the public are advised that the Board consideration process includes consideration of each agenda item by one or more Committees indicated on the Board Action Sheet. Attendance at Committee meetings and the Board meeting considering an item consequently is advised.

Accommodations for the Disabled. Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by telephoning Angela Crespi, District Secretary, at (714) 963-3058, or writing to Municipal Water District of Orange County at 18700 Ward Street, Unit B, Fountain Valley, CA 92708. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included so that District staff may discuss appropriate arrangements. Persons requesting a disability-related accommodation should make the request with adequate time before the meeting for the District to provide the requested accommodation.

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
October 2026

WATER REVENUES

Date	From	Description		Amount
10/02/2026	City of Brea	August 2026 Water deliveries	$	1,446,205.99
10/02/2026	City of Huntington Beach	August 2026 Water deliveries		897,367.75
10/02/2026	Irvine Ranch Water District	August 2026 Water deliveries		1,639,029.36
10/05/2026	Santa Margarita Water District	August 2026 Water deliveries		1,146,581.58
10/06/2026	City of La Palma	August 2026 Water deliveries		1,073.55
10/07/2026	East Orange Co Water District	August 2026 Water deliveries		400,495.23
10/07/2026	Trabuco Canyon Water District	August 2026 Water deliveries		254,220.42
10/08/2026	City of Garden Grove	August 2026 Water deliveries		1,045,302.47
10/09/2026	City of Orange	August 2026 Water deliveries		121,653.19
10/09/2026	City of San Clemente	August 2026 Water deliveries		1,148,471.94
10/09/2026	City of Seal Beach	August 2026 Water deliveries		13,061.76
10/09/2026	El Toro Water District	August 2026 Water deliveries		897,154.56
10/09/2026	Santa Margarita Water District (ID9)	August 2026 Water deliveries		1,114,680.33
10/13/2026	South Coast Water District	August 2026 Water deliveries		906,084.83
10/14/2026	Laguna Beach County Water District	August 2026 Water deliveries		534,951.40
10/14/2026	Mesa Water District	August 2026 Water deliveries		8.16
10/15/2026	Golden State Water Company	August 2026 Water deliveries		802,808.67
10/15/2026	Moulton Niguel Water District	August 2026 Water deliveries		3,967,550.95
10/15/2026	Orange County Water District	August 2026 Water deliveries		111,798.76
10/15/2026	Yorba Linda Water District	August 2026 Water deliveries		314,177.69
10/13/2026	City of La Habra	August 2026 Water deliveries		165,591.97
10/22/2026	City of Seal Beach	September 2026 Water deliveries		14,131.36
10/22/2026	Serrano Water District	September 2026 Water deliveries		5,077.66
10/23/2026	City of Brea	September 2026 Water deliveries		1,287,752.39
10/23/2026	City of Buena Park	September 2026 Water deliveries		329,967.13
10/27/2026	City of Fountain Valley	September 2026 Water deliveries		6.85
10/27/2026	City of Newport Beach	September 2026 Water deliveries		782,854.64
10/27/2026	Mesa Water District	September 2026 Water deliveries		8.16
10/29/2026	City of Westminster	September 2026 Water deliveries		3,021.94
10/30/2026	City of Huntington Beach	September 2026 Water deliveries		805,840.55
		TOTAL WATER REVENUES	**$**	**20,156,931.24**

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
October 2026

MISCELLANEOUS REVENUES

Date	From	Description		Amount
10/01/2026	Stripe	9/25/2026 OC Water Summit sponsorships and registrations	$	10,482.86
10/13/2026	Stan Sprague	September - October 2026 Retiree Health insurance		491.30
10/05/2026	Joseph Berg	October 2026 Retiree Health insurance		420.74
10/05/2026	Steve Hedges	October 2026 Retiree Health insurance		57.17
10/07/2026	Judy Pfister	October 2026 Retiree Health insurance		39.85
10/08/2026	Maribeth Goldsby	October 2026 Retiree Health insurance		245.65
10/20/2026	Stan Sprague	November 2026 Retiree Health insurance		245.65
10/26/2026	Karl Seckel	November 2026 Retiree Health insurance		245.65
10/07/2026	Misc Customer	5 sessions Supervisor training		2,400.00
10/22/2026	City of Seal Beach	5 sessions Supervisor training		1,200.00
10/07/2026	Orange County Sanitation District	CPR/ First Aid/ AED Training		150.00
10/13/2026	Hilary Chumpitazi	Purchase of surplus property		100.00
10/05/2026	Special District Risk Mgmt Authority	Refund for workers compensation audit FY 2025-26		4,060.79
10/20/2026	The Westin South Coast Plaza	Refund for 9/25/26 OC Water Summit deposit		9,354.34
10/30/2026	US Bank Custodial Account	Leaders Credit Union Interest payment		823.62
10/30/2026	US Bank	Monthly Interest		146.41
10/05/2026	Santa Margarita Water District	July 2026 Smartimer rebate program		19.00
10/09/2026	City of Tustin	July 2026 Turf Removal rebate program		208.00
10/20/2026	City of Garden Grove	July 2026 Spray to Drip rebate program		420.47
10/09/2026	City of Orange	August 2026 Spray to Drip rebate program		2,234.40
10/22/2026	City of Seal Beach	August 2026 Spray to Drip rebate program		1,064.00
10/22/2026	Mesa Water District	June 2026 Smartimer and Spray to Drip rebate program		424.03
10/16/2026	City of Brea	August 2026 Smartimer and Clothes Washers rebate program		877.04
10/16/2026	El Toro Water District	August 2026 Smartimer and Clothes Washers rebate program		134.00
10/30/2026	City of San Clemente	August 2026 Smartimer and Clothes Washers rebate program		234.00
10/27/2026	Santa Margarita Water District	August 2026 Smartimer and Rotating Nozzles rebate program		76.47
10/09/2026	City of Huntington Beach	July 2026 Turf Removal and Spray to Drip rebate program		4,326.86
10/09/2026	Irvine Ranch Water District	July 2026 Turf Removal and Spray to Drip rebate program		6,000.00
10/14/2026	Mesa Water District	August 2026 Turf Removal and Spray to Drip rebate program		784.84
10/15/2026	City of La Habra	August 2026 Turf Removal and Spray to Drip rebate program		416.00
10/15/2026	Orange County Water District	August 2026 Turf Removal and Spray to Drip rebate program		8,400.00
10/22/2026	City of Fountain Valley	August 2026 Turf Removal and Spray to Drip rebate program		208.00
10/23/2026	City of Huntington Beach	August 2026 Turf Removal and Spray to Drip rebate program		3,716.16
10/28/2026	Golden State Water Company	August 2026 Turf Removal and Spray to Drip rebate program		312.00
10/30/2026	City of Tustin	August 2026 Turf Removal and Spray to Drip rebate program		520.00
10/09/2026	El Toro Water District	July 2026 Turf Removal and Clothes Washers rebate program		1,606.00
10/16/2026	City of San Clemente	July 2026 Turf Removal, Spray to Drip and Clothes Washers rebate program		3,383.00
10/23/2026	Irvine Ranch Water District	August 2026 Smartimer, Turf Removal and Spray to Drip rebate program		211,581.24
10/27/2026	Moulton Niguel Water District	August 2026 Smartimer, Turf Removal, Rotating Nozzles and Clothes Washers rebate program		6,399.29
10/23/2026	Irvine Ranch Water District	June 2026 Smartimer, Turf Removal, Rotating Nozzles, Spray to Drip and Cooling Tower PH Controller rebate program		12,482.95
10/23/2026	City of Buena Park	FY 2026-27 Meter Area Measurement Program		6,380.00
10/02/2026	City of Brea	FY 2026-28 Conservation Framework TAP		2,916.90
10/06/2026	City of La Palma	FY 2026-28 Conservation Framework TAP		13,053.21
10/14/2026	Trabuco Canyon Water District	FY 2026-28 Conservation Framework TAP		15,347.24
10/16/2026	City of Huntington Beach	FY 2026-28 Conservation Framework TAP		3,525.21
10/23/2026	City of Buena Park	FY 2026-28 Conservation Framework TAP		13,139.35
10/27/2026	City of Fountain Valley	FY 2026-28 Conservation Framework TAP		19,918.42

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
October 2026

MISCELLANEOUS REVENUES

Date	From	Description	Amount
10/27/2026	Department of Water Resources	Jul-Sep 2025 Prop 1 South grant	2,125.00
10/15/2026	Amazon.com Sales Inc	Milestone #1: Execution of Water Replenishment grant	731,497.00
10/27/2026	Department of Water Resources	Oct-Dec 2025 Prop 1 South grant	406.00
10/27/2026	Department of Water Resources	Retention payment for Prop 1 South grant	80,769.20
10/09/2026	City of Fullerton	FY 2025-26 Consumer Confidence Report	2,002.09
10/23/2026	City of Brea	FY 2026-27 Choice Programs Billing	23,923.18
10/08/2026	City of Westminster	Water Loss Control Shared Services FY 2026-27	683.00
10/22/2026	City of Seal Beach	Water Loss Control Shared Services FY 2026-27	2,846.00
10/23/2026	City of Orange	Water Loss Control Shared Services FY 2026-27	2,000.00
10/23/2026	Mesa Water District	Water Loss Control Shared Services FY 2026-27	49,199.10
10/22/2026	City of Westminster	Water Loss Control Technical Assistance - E Source	2,807.50
10/23/2026	City of Fullerton	Water Loss Control Technical Assistance - E Source	13,440.00

TOTAL MISCELLANEOUS REVENUES	**$**	**1,282,270.19**
TOTAL REVENUES	**$**	**21,439,201.43**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
Core Disbursements:				
Ackerman Consulting-Richard C Ackerman				
10/30/2026	EFT	1481	September 2026 Legal and regulatory specialized consulting services	3,500.00
Total				**3,500.00**
Alta FoodCraft				
10/15/2026	EFT	12642819	September 2026 Coffee and supplies	156.72
Total				**156.72**
Best Best and Krieger LLP				
10/15/2026	EFT	55401-AUG2026	August 2026 Legal Services	20,431.57
Total				**20,431.57**
City of Brea				
10/15/2026	144968	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	4,415.00
Total				**4,415.00**
City of Buena Park				
10/15/2026	144969	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	6,535.00
Total				**6,535.00**
Melissa Buendia				
10/30/2026	145000	092526	September 2026 Business expense	114.38
Total				**114.38**
Carollo Engineers Inc				
10/15/2026	EFT	FB87886	August 2026 Urban Water Management Plan	9,444.80
Total				**9,444.80**
Hilary Chumpitazi				
10/30/2026	EFT	092126	September 2026 Business expense	34.80
Total				**34.80**
Consultadd Inc				
10/30/2026	EFT	43789	September 2026 Enterprise Resource Planning (ERP) Implementation services	9,000.00
10/30/2026	EFT	43789R	10% Retention September 2026 Enterprise Resource	(900.00)
Total				**8,100.00**
Corodata Records Management Inc				
10/15/2026	EFT	RS7203743	September 2026 Records Storage Fees	78.12
Total				**78.12**
Angela Crespi				
10/30/2026	145001	092926	September 2026 Business expense	77.31
Total				**77.31**
Cristo Rey Orange County Work Study Program, Inc.				
10/15/2026	EFT	2658	Semi-annual Billing for FY 26-27 Corporate Work Study Program	6,836.50
Total				**6,836.50**
Jared Dawson				
10/30/2026	EFT	091926	September 2026 Business expense	194.97
Total				**194.97**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
Green Thumb (Indoor Plant Care) LLC-Dedo Verde Interior				
10/30/2026	EFT	20260779	October 2026 Indoor plant service	350.50
Total				**350.50**
Larry Dick				
10/30/2026	EFT	092526	September 2026 Business expense	180.12
Total				**180.12**
Dopudja & Wells Consulting Inc				
10/30/2026	EFT	2879	August 2026 Consulting service on MET Strategic Issues and Priorities	10,892.61
Total				**10,892.61**
East Orange Co Water District				
10/15/2026	EFT	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	860.00
Total				**860.00**
Dennis Erdman				
10/30/2026	145002	071426	July 2026 Business expense	127.54
10/30/2026	145002	081926	August 2026 Business expense	154.00
10/30/2026	145002	092426	September 2026 Business expense	115.38
Total				**396.92**
E Source Companies LLC				
10/15/2026	EFT	E15244	August 2026 Retail Agency Technician Assistance services	2,715.00
Total				**2,715.00**
Eastside Services Inc.				
10/15/2026	144972	42108	09/25/26 Window Cleaning	795.00
Total				**795.00**
City of Fountain Valley				
10/15/2026	EFT	092426	FY 2025 Urbank Water Management Plan Refund of unused optional task funds	6,810.00
Total				**6,810.00**
Frontier Communications Holdings LLC				
10/15/2026	144973	120125-5-OCT26	October 2026 Internet expense	675.00
Total				**675.00**
City of Fullerton				
10/15/2026	144974	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	14,470.00
Total				**14,470.00**
City of Garden Grove				
10/15/2026	144975	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	9,750.00
Total				**9,750.00**
Maribeth Goldsby				
10/30/2026	EFT	082826	July-September 2026 Retiree medical premium	2,434.80
Total				**2,434.80**
GovConnection Inc				
10/15/2026	EFT	77993859	September 2026 Monthly Charge for SharePoint	2,708.05
Total				**2,708.05**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
Hashtag Pinpoint Corporation				
10/15/2026	EFT	2086	September 2026 Strategic Digital Communications	7,913.00
Total				**7,913.00**
Hazen and Sawyer, DPC				
10/15/2026	EFT	0000001	July-August 2026 Geographic Information System	19,080.00
Total				**19,080.00**
Steve Hedges				
10/30/2026	EFT	092026	July-September 2026 Retiree medical premium	608.70
Total				**608.70**
Highroad Information Tech LLC				
10/30/2026	EFT	24370	September 2026 Managed IT support services	2,326.25
Total				**2,326.25**
Steven Hung				
10/30/2026	145003	091726	September 2026 Business expense	43.43
Total				**43.43**
Inland Group LLC				
10/15/2026	EFT	264330011	Podium signs for OC Water Summit	217.50
Total				**217.50**
City of La Habra				
10/15/2026	144976	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	5,675.00
Total				**5,675.00**
LastPass US LP				
10/30/2026	EFT	INV-811-3023343455	Two year subscription for password vault including	6,838.50
Total				**6,838.50**
Lawnscape Systems Inc				
10/15/2026	EFT	461465	August 2026 Landscape maintenance for Atrium	495.00
10/15/2026	EFT	461466	August 2026 Landscape maintenance for Atrium	495.00
10/15/2026	EFT	462064	September 2026 Landscape maintenance for Atrium	495.00
10/15/2026	EFT	462065	September 2026 Landscape maintenance for Atrium	495.00
Total				**1,980.00**
Phil Letrong				
10/30/2026	EFT	092226	July-September 2026 Retiree medical premium	608.70
Total				**608.70**
Keith Lyon				
10/30/2026	EFT	092926	July-September 2026 Retiree medical premium	1,217.40
Total				**1,217.40**
Robert McVicker				
10/30/2026	EFT	052026	May 2026 Business expense	8.70
Total				**8.70**
Kevin Morley				
10/30/2026	145004	102626	09/25/26 OC Water Summit guest speaker travel expense reimbursement	745.00
Total				**745.00**
Natural Resource Results LLC				
10/30/2026	EFT	6124	September 2026 Federal Advocacy Agreement	8,000.00
Total				**8,000.00**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
NDS				
10/15/2026	144977	873263	09/04/26 Board packet delivery service	177.22
10/15/2026	144977	873340	09/11/26 Board packet delivery service	177.22
10/30/2026	145005	874416	10/02/26 Board packet delivery service	177.22
Total				**531.66**
Al Nederhood				
10/30/2026	EFT	092526	September 2026 Business expense	185.43
Total				**185.43**
City of Newport Beach				
10/15/2026	144978	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	7,127.00
Total				**7,127.00**
ODP Business Solutions LLC				
10/15/2026	144980	480823832001	09/14/26 Office supplies	152.85
Total				**152.85**
Office Solutions				
10/15/2026	EFT	I-20079868	09/11/26 Office supplies	452.13
10/15/2026	EFT	I-20080210	09/14/26 Office supplies	131.37
10/15/2026	EFT	I-20080584	09/15/26 Office supplies	23.29
10/30/2026	EFT	I-20082675	09/22/26 Office supplies	151.06
10/30/2026	EFT	I-20083434	09/24/26 Office supplies	339.28
10/30/2026	EFT	I-20085549	10/02/26 Office supplies	212.15
10/30/2026	EFT	I-20085284	10/02/26 Office supplies	112.24
Total				**1,421.52**
Orange County Business Council				
10/30/2026	145006	9000164	2027 Annual membership renewal	5,000.00
Total				**5,000.00**
Orange County Water District				
10/15/2026	EFT	28721	August 2026 Postage, shared office & maintenance expense	12,296.12
Total				**12,296.12**
Jasmine Orozco				
10/30/2026	EFT	092526	September 2026 Business expense	214.56
Total				**214.56**
Packet Fusion Inc				
10/15/2026	EFT	PB17900	Annual Zoom cloud-based phone service	15,421.64
Total				**15,421.64**
Petty Cash				
10/15/2026	144981	JUL-SEPT26	07/01/26-09/30/26 Petty cash reimbursement	84.65
Total				**84.65**
Project WET Foundation				
10/15/2026	EFT	2018224-2	People & Water Educator's Guide	33.52
Total				**33.52**
Edward Ring				
10/30/2026	EFT	102626	09/25/26 OC Water Summit guest speaker travel expense reimbursement	775.66
Total				**775.66**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
Megan Schneider				
10/30/2026	EFT	092526	September 2026 Business expense	227.22
Total				**227.22**
Karl Seckel				
10/30/2026	EFT	092526	September 2026 Business expense	57.00
Total				**57.00**
California Data Collaborative-SEE Inc				
10/30/2026	EFT	431	September 2026 Water Use Efficiency Final Project Delivery - Phase 3	5,000.00
Total				**5,000.00**
Santa Margarita Water District				
10/15/2026	EFT	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	5,000.00
Total				**5,000.00**
Sapphire Check LLC				
10/30/2026	EFT	2026018501	September 2026 Background Check for staff work-study program participation, 1 intern, and 1 new hire	152.62
Total				**152.62**
Mary Snow				
10/30/2026	EFT	092826	July-September 2026 Retiree medical premium	608.70
Total				**608.70**
Soto Resources-Joey C Soto				
10/30/2026	EFT	2026-MWDOC-GA-SEP-120	September 2026 Grant Research and Acquisition	3,250.00
Total				**3,250.00**
South Coast Water District				
10/15/2026	144982	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	7,640.00
Total				**7,640.00**
Department of Justice				
10/15/2026	144983	092026	FY 2025-26 RRF-1 Filing for Water Facilities Corporation	25.00
Total				**25.00**
The Centre for Org Effectiveness				
10/12/2026	144928	TCFOE5666	Supervisors Academy - September-November 2026	37,169.00
Total				**37,169.00**
The Howard E. Nyhart Company, Inc				
10/30/2026	EFT	160696HW_20260930	FY 2025-26 OPEB Actuarial Consulting services	4,000.00
Total				**4,000.00**
Jeffery Thomas				
10/30/2026	EFT	092526	September 2026 Business expense	144.40
Total				**144.40**
City of Tustin				
10/15/2026	144984	092426	FY 2025 Urban Water Management Plan Refund of unused optional task funds	6,241.00
Total				**6,241.00**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
US Bank				
10/30/2026	145008	1189/4192/7973/8910/3790-SEPT26	08/25/26-09/22/26 Cal Card Charges	24,116.23
Total				**24,116.23**
Verizon Wireless				
10/06/2026	144926	6154181267	September 2026 4G Mobile broadband unlimited service	171.48
Total				**171.48**
Katie Vincent				
10/30/2026	EFT	092526	September 2026 Business expense	32.38
Total				**32.38**
Pauline D Wennerstrom				
10/30/2026	EFT	090326	July-September 2026 Retiree medical premium	608.70
Total				**608.70**
West Coast Advisors				
		14691	September 2026 Legislative Advocacy services	8,500.00
10/15/2026	EFT	14707	June-August 2026 Lobbying disclosure reports	107.26
Total				**8,607.26**
Whittingham Public Affairs Advisors				
10/30/2026	145009	3646	October 2026 Strategic guidance on local & regional issues	5,000.00
Total				**5,000.00**
Jennifer Wicks				
10/30/2026	EFT	082026	August 2026 Business expense	99.79
Total				**99.79**
Yorba Linda Water District				
10/15/2026	144985	092426	2025 Urban Water Management Plan Refund of unused optional task funds	9,340.00
Total				**9,340.00**
Total Core Disbursements				**328,954.74**

Choice Disbursements:

Bryton Printing Inc				
10/15/2026	EFT	19419	Water Use Efficiency Fall 2026 bill inserts for member agencies	6,410.66
Total				**6,410.66**
E Source Companies LLC				
10/15/2026	EFT	E15244	August 2026 Retail Agency Technician Assistance services	56,380.00
Total				**56,380.00**
Mission RCD				
10/30/2026	EFT	3584	September 2026 Field inspection and verification for Water Use Efficiency rebate programs	3,498.75
Total				**3,498.75**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
Orange County Water District				
10/15/2026	EFT	28721	August 2026 Postage for Water Use Efficiency rebate programs	45.88
Total				**45.88**
US Bank				
10/30/2026	145008	1189/3790-SEPT26	08/25/26-09/22/26 Cal Card Charges	7,752.80
Total				**7,752.80**
US Bank Voyager Fleet Systems				
10/15/2026	EFT	8694349932639	08/25/26-09/24/26 Fuel for Water Loss Control Shared Services Vehicles	457.37
Total				**457.37**
Total Choice Disbursements				**74,545.46**

Other Funds Disbursements:

AT&T				
10/15/2026	144970	25888270	September 2026 Telephone expense for WEROC N. EOC	39.17
Total				**39.17**
Environmental Incentives Inc				
10/15/2026	EFT	MWDOC TAP-19	August 2026 Frameworks Technical Assistance Program services	86,702.11
Total				**86,702.11**
Herndon Solutions Group LLC				
10/15/2026	EFT	INV-0000012293	August 2026 services to assist with AWIA compliance (ERP)-Brea	8,625.00
10/15/2026	EFT	INV-0000012294	August 2026 services to assist with AWIA compliance (ERP)-SB	8,625.00
10/15/2026	EFT	INV-0000012295	August 2026 services to assist with AWIA compliance (ERP)-SWD	8,625.00
10/15/2026	EFT	INV-0000012296	August 2026 services to assist with AWIA compliance (ERP)-TCWD	8,625.00
10/30/2026	EFT	INV-0000012371	September 2026 services to assist with AWIA compliance (ERP) - LBCWD	21,083.33
Total				**55,583.33**
Mission RCD				
10/30/2026	EFT	3584	September 2026 Field inspection and verification for Water Use Efficiency rebate programs	14,128.32
Total				**14,128.32**
Metropolitan Water District				
10/30/2026	EFT1030202(	12315	August 2026 Water deliveries	16,677,371.83
Total				**16,677,371.83**
NV5 Geospatial				
10/15/2026	144979	541882	August 2026 Meter Area Measurement services (Newport Beach)	22,083.45
Total				**22,083.45**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
Packet Fusion Inc				
10/15/2026	EFT	PB17900	Annual Zoom cloud-based phone service	510.00
Total				**510.00**
Santiago Aqueduct Commission				
10/30/2026	145007	092026	September 2026 SAC Pipeline Operation Surcharge	3,983.52
Total				**3,983.52**
Santa Margarita Water District				
10/30/2026	EFT	092026	September 2026 SCP Operation Surcharge	32,198.59
Total				**32,198.59**
Spray to Drip Rebate				
10/30/2026	144994	R-0015	O. Oduguwa	807.00
10/15/2026	144949	S2D-C-MNT-9067-24086	Nellie Gail Ranch Owners Association	2,466.00
10/15/2026	144937	S2D7-C-GG-54611-23945	Brookdale HOA	46,224.00
10/15/2026	144948	S2D7-C-GG-54611-24006	Les Jardins Condominium Association	5,014.00
10/15/2026	144931	S2D7-C-GG-55229-24030	An Hoang Thien Than	5,336.00
10/15/2026	144942	S2D7-C-GSWC-54399-23959	Icm-Jae Investments	6,344.00
10/15/2026	144951	S2D7-C-HB-44135-24012	One Pacific Plaza Association	1,650.00
10/15/2026	144956	S2D7-C-HB-4463-23978	Sea Breeze Village Owners Assoc	8,904.00
10/15/2026	144953	S2D7-C-HB-55223-24009	Progressive-Graham St. LP	2,684.00
10/15/2026	144929	S2D7-C-IRWD-44135-23969	AIC Owner LLC	36,460.00
10/15/2026	144963	S2D7-C-IRWD-4463-23985	Townhomes Maintenance Association	29,446.00
10/15/2026	144964	S2D7-C-IRWD-4463-23986	Townhomes Maintenance Association	38,142.90
10/15/2026	144957	S2D7-C-IRWD-51120-23527-PA	South Orange County Community College District	56,025.00
10/15/2026	144939	S2D7-C-IRWD-54611-23974	Canyon View Condominium Owners Association	14,964.00
10/15/2026	144935	S2D7-C-IRWD-54611-23994	Baker Ranch Area II Owners Association	50,000.00
10/15/2026	144938	S2D7-C-IRWD-55116-23896	Business Properties Partnership No. 17	13,826.00
10/15/2026	144954	S2D7-C-MESA-54399-24008	Redhill-Fischer Business Park	29,675.00
10/15/2026	144943	S2D7-C-MNT-54611-23983	Monarch Beach Plaza	25,492.00
10/15/2026	144965	S2D7-C-MNT-54879-23915	Villamira HOA	27,813.00
10/15/2026	144966	S2D7-C-MNT-55042-23850	Villamira HOA	36,079.00
10/15/2026	144946	S2D7-C-SM-54336-24025	Ladera Ranch Maintenance Corporation	4,101.00
10/15/2026	144960	S2D7-C-SM-55265-24085	The Cottages Commercial Building Owners Associatio	29,980.00
10/15/2026	144933	S2D7-C-SOCO-54611-24135	Antigua Owners Association of Monarch Beach	33,381.00
10/15/2026	144934	S2D7-C-SOCO-54611-24136	Antigua Owners Association of Monarch Beach	46,690.00
10/15/2026	144958	S2D7-C-YLWD-56304-24203	T.H. Gifft Company Inc.	3,222.50
10/30/2026	144990	S2D7-R-FV-54585-23523	D. Kanehira	381.00
10/30/2026	144987	S2D7-R-FV-56342-24141	K. Char	446.00
10/30/2026	144992	S2D7-R-LH-54600-23544	L. Muths	592.61
10/30/2026	144996	S2D7-R-SM-51889-24184	V. Pacino	424.64
Total				**556,570.65**
Turf Rebate				
10/30/2026	144995	R-0026	O. Oduguwa	4,168.00
10/15/2026	144967	TR17-C-BREA-44331-53820	Winding Way Community Association	176,560.00
10/15/2026	144932	TR17-C-GG-55229-54085	An Hoang Thien Than	17,636.00
10/15/2026	144941	TR17-C-GSWC-55183-53967	Cypress Village HOA	13,944.00
10/15/2026	144930	TR17-C-IRWD-44135-53961	AIC Owner LLC	350,500.00
10/15/2026	144940	TR17-C-IRWD-54611-53978	Canyon View Condominium Owners Association	134,142.00
10/15/2026	144936	TR17-C-IRWD-54611-54033	Baker Ranch Area II Owners Association	190,272.00
10/15/2026	144955	TR17-C-MESA-55174-53925	Sammara Development Company	15,076.00
10/15/2026	144945	TR17-C-MESA-55232-54177	Koll-Irvine Community Association	42,208.00
10/15/2026	144944	TR17-C-MNT-54611-54004	Monarch Beach Plaza	52,532.00
10/15/2026	144950	TR17-C-MNT-9067-53986	Nellie Gail Ranch HOA	10,076.00
10/15/2026	144962	TR17-C-O-4463-53994	Reserve Orange Park Acres Association	15,274.99
10/15/2026	144952	TR17-C-SM-26835-53884	Oso Valley Greenbelt Association	176,008.00
10/15/2026	144959	TR17-C-SM-4463-53995	Talega Village Community Association	55,778.59

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of October 2026

Name/Date	Check/EFT	Invoice	Description	Amount
Turf Rebate (continued)				
10/15/2026	144947	TR17-C-SM-54336-54079	Ladera Ranch Maintenance Corporation	15,332.00
10/15/2026	144961	TR17-C-SM-55265-54147	The Cottages Commercial Building Owners Associatic	117,100.00
10/30/2026	144988	TR17-R-FV-56342-55312	K. Char	3,776.00
10/30/2026	144991	TR17-R-GG-54884-53577	T. Le	4,800.00
10/30/2026	144993	TR17-R-LH-54600-53222	L. Muths	4,299.00
10/30/2026	144999	TR17-R-MESA-56328-55294	J. Prichard	4,824.00
10/30/2026	144998	TR17-R-MNT-54747-53401-NS	M. Piana	3,032.00
10/30/2026	144997	TR17-R-SM-51889-56368	V. Pacino	3,417.00
10/30/2026	144989	TR17-R-SM-57503-56449	W. Cook	1,830.00
Total				**1,412,585.58**
US Bank				
10/30/2026	145008	3115-SEPT26	08/25/26-09/22/26 Cal Card Charges - WEROC	360.80
Total				**360.80**
Verizon Wireless				
10/06/2026	144926	6154181267	September 2026 4G Mobile broadband unlimited service	180.07
Total				**180.07**
Total Other Funds Disbursements				**18,862,297.42**
Total Disbursements				**19,265,797.62**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

Cal Card Charges
Statement Date: September 22, 2026
Payment Date: October 30, 2026

Date	Description	Amount
General Manager Card:		
8/21/2026	Urban Water Institute Annual Conference 2026 in Coronado, CA from 08/19/26-08/21/26 - Credit on accommodations for A. Nederhood	(32.40)
8/21/2026	Urban Water Institute Annual Conference 2026 in Coronado, CA from 08/19/26-08/21/26 - Credit on accommodations for R. Crane	(32.40)
8/27/2026	CSDA 2026 Annual Conference in Palm Desert, CA from 08/24/26-08/27/26 - Credit on accomodations for A. Nederhood one night stay	(188.16)
8/27/2026	CSDA 2026 Annual Conference in Palm Desert, CA from 08/24/26-08/27/26 - Accommodations and meals for H. Baez	470.76
9/01/2026	September 2026 Meals for H. De La Torre's meeting	45.02
9/03/2026	CSDA Essential Leadership Skills Certificate application fee for H. Baez	65.00
9/09/2026	California Stormwater Quality Association 2026 Annual Conference in Sacramento, CA on 10/26/26 - Registration for R. Waite-Harvey	890.00
9/16/2026	Yorba Linda Mayor's Breakfast on 09/24/26 - Registration for A. Nederhood	59.29
9/16/2026	Colorado River Water Users Association 2026 Conference in Las Vegas, NV from 12/09/26-12/11/26 - Accommodations for H. De La Torre, M. Baum-Haley, H. Baez, and J. Dawson	721.08
9/18/2026	Colorado River Water Users Association 2026 Conference in Las Vegas, NV from 12/09/26-12/11/26 - Accommodations for L. Dick, J. Thomas, and A. Nederhood	540.81
Total:		**2,539.00**
Assistant General Manager Card:		
8/27/2026	September 2026 M. Baum-Haley's business expense	54.74
Total:		**54.74**
Public Affairs Card:		
8/26/2026	Mentimeter Pro annual subscription for presentation at OC Water Summit on 09/25/26	336.00
8/27/2026	OC Water Summit supplies	19.25
8/27/2026	Promotional item - Branded stickers	345.83
8/28/2026	OC Water Summit decorations	87.58
8/30/2026	September 2026 Open AI monthly subscription, language processing tool	20.00
8/31/2026	OC Water Summit centerpieces	72.30
9/01/2026	Mandated Reporter Training Certificate for J. Wicks	10.00
9/03/2026	OC Water Summit centerpieces	162.33
9/03/2026	Digital display of the OC Water Summit program	52.00
9/07/2026	Domain registration for ocwatersmartparks.com	19.00
9/09/2026	Name badges for OC Water Summit	147.84
9/10/2026	OC Water Summit supplies	57.65
9/11/2026	OC Water Summit Master of Ceremonies gift	76.45

Cal Card Charges
Statement Date: September 22, 2026
Payment Date: October 30, 2026

Public Affairs Card (continued):

Date	Description	Amount
9/15/2026	OC Water Summit supplies	20.65
9/16/2026	OC Water Summit centerpieces	513.91
9/16/2026	OC Water Summit signage	651.86
9/17/2026	Cowbells for PA events	20.06
9/19/2026	Gift bags for PA events	34.03
Total:		**2,646.74**

Administration Card:

Date	Description	Amount
8/24/2026	Board Ad Hoc Committee lunch	113.61
8/27/2026	Maintenance service for Water Loss Control Shared Services van	4,752.80
8/28/2026	Ice machine cleaning and descaling	334.75
8/31/2026	Supervisor Training Breakfast on 09/01/26	111.38
9/01/2026	September 2026 Wireless Internet Backup	45.00
9/02/2026	Flowers for employee	167.02
9/02/2026	Lunch for Supervisor Training on 09/01/26	840.00
9/02/2026	Lunch for Interviews on 09/01/26	48.00
9/07/2026	Office supplies	7.22
9/08/2026	Lunch for Management Staff Meeting	157.14
9/08/2026	Lunch for Cristo Rey	366.35
9/09/2026	Lunch for interviews on 09/11/26	82.79
9/10/2026	Lunch for Retirement Plan Meeting	380.77
9/10/2026	Lunch for Supervisors Meeting on 09/14/26	756.90
9/11/2026	Breakfast for Supervisor Training on 09/14/26	87.20
9/11/2026	Sacramento Bee annual subscription renewal credit	(180.00)
9/15/2026	Management Staff Meeting Lunch	127.65
9/16/2026	Breakfast for All Staff Meeting on 09/24/26	953.26
9/20/2026	Lunch for HR Benefits meeting on 09/22/26	835.06
Total:		**9,986.90**

WEROC Card:

Date	Description	Amount
8/27/2026	Purchase of CA OES/CSTI certificates EOC Section Overview: Planning & Intelligence (G611P) course offered to Member Agencies on 08/18/26; (18 students).	293.63
9/03/2026	September 2026 Iridium Standby Plan service charge for WEROC's three satellite phones	67.17
Total:		**360.80**

Cal Card Charges
Statement Date: September 22, 2026
Payment Date: October 30, 2026

IT Card:

Date	Description	Amount
8/25/2026	Consumption credits to support AI evaluation activities	20.00
8/26/2026	(2) MacBook Air Pro Laptop stands for desk	67.12
8/28/2026	(3) Samsung 16" Galaxy Books Pro Laptops	6,017.22
9/01/2026	September 2026 Monthly subscription for email services to support the secure delivery of email from AccuFund	25.00
9/03/2026	September 2026 monthly charge for MWDOC redundant/backup and WEROC Mobile Command Vehicle internet services	110.00
9/04/2026	(3) iPad case and keyboard and (2) iPad screen protectors	396.45
9/04/2026	Apple pencil for iPad	76.08
9/06/2026	(2) iPad case and keyboard	693.82
9/08/2026	2026-27 FY Southern Chapter Non-Voting Representative membership for D. Anderson	130.00
9/09/2026	August 2026 monthly charges for Azure storage, networking, compute, and database	1,731.93
9/09/2026	Claude AI service credit to explore AI for administrative support prototyping and concept development	90.00
9/10/2026	(4) Microflex microphones and windscreens replacements	1,063.58
9/11/2026	ESRI annual license renewals for WEROC, IT, and Water Loss Control	5,800.00
9/16/2026	Consumption credits to send/receive SMS messages	11.15
9/17/2026	September 2026 cloud storage fee to archive servers and data	22.56
9/17/2026	Annual subscription for securely storing, managing, and collaborating on software code and development projects	144.00
9/19/2026	October 2026 eFax service charge	10.00
9/20/2026	Utility cart	104.39
9/22/2026	Computer cable management under desk storage	55.13
9/22/2026	September 2026 cloud storage fee to archive servers and data	73.22
Total:		**16,641.65**

Municipal Water District of Orange County
GM Approved Disbursement Report [1]
For the Month of October 2026

Name/ Date	Check/ EFT	Invoice	Description	Amount
Core Disbursements:				
Total Core Disbursements				-
Choice Disbursements:				
Total Choice Disbursements				-
Other Funds Disbursements:				
Total Other Funds Disbursements				-
Total Disbursements				**0.00** [2]

[1] For disbursements that did not make the cut-off of previous month's Disbursement Approval report. Disbursements are approved by GM for payment and need A & F Committee ratification.

[2] None to report for month of October 2026.

Municipal Water District of Orange County
Consolidated Summary of Cash and Investments
September 30, 2026

Address:
18700 Ward Street, Unit B
Fountain Valley, California 92708

(714) 963-3058
Fax: (714) 964-9389
www.mwdoc.com

Larry D. Dick
President

Jeffery M. Thomas
Vice President

Randall Crane, Ph.D.
Director

Bob McVicker, P.E.
Director

Al Nederhood
Director

Karl W. Seckel, P.E.
Director

Megan Yoo Schneider, Ed.D., P.E.
Director

Harvey F. De La Torre
General Manager

MEMBER AGENCIES

City of Brea
City of Buena Park
East Orange County Water District
El Toro Water District
Emerald Bay Service District
City of Fountain Valley
City of Garden Grove
Golden State Water Co.
City of Huntington Beach
Irvine Ranch Water District
Laguna Beach County Water District
City of La Habra
City of La Palma
Mesa Water District
Moulton Niguel Water District
City of Newport Beach
City of Orange
Orange County Water District
City of San Clemente
Santa Margarita Water District
City of Seal Beach
Serrano Water District
South Coast Water District
Trabuco Canyon Water District
City of Tustin
City of Westminster
Yorba Linda Water District

District investments and cash balances are held in various funds designated for certain purposes as follows:

Fund	Book Value	% of Portfolio
Restricted Reserves		
WEROC Operating Fund	$ 686,606	2.61%
Pension 115 Trust	2,932,972	11.14%
Total Restricted Reserves	$3,619,578	13.75%
Designated Reserves		
Operating Reserves	$4,241,768	16.12%
Election Reserve	1,569,152	5.96%
OPEB Reserve	219,815	0.84%
Total Designated Reserves	$6,030,735	22.92%
General Operations Fund	$15,310,270	58.18%
Water Purchase Payments Fund	1,065,688	4.05%
Conservation Fund	270,013	1.03%
Trustee Activities – AMP	19,361	0.07%
Total Other Funds	$16,665,332	63.33%
Total	**$26,315,645**	**100.00%**

The funds are invested as follows:

Term of Investment	% of Portfolio	Book Value	Market Value
Cash	7.31%	$1,923,898	$1,923,898
Pension 115 Trust	11.15%	2,932,972	2,932,972
Short-term investment			
• LAIF	51.78%	13,627,180	13,627,180
• CAMP	17.98%	4,731,595	4,731,595
Long-term investment			
• US Government Issues	0.95%	250,000	237,912
• Corporate Bond	4.56%	1,200,000	1,146,432
• Certificates of Deposit	6.27%	1,650,000	1,627,016
Total	**100.00%**	**$26,315,645**	**$26,227,005**

The average number of days to maturity/call as of September 30, 2026, equaled 69, and the average yield to maturity is 3.944%. In September 2026, the District's average daily balance was $34,078,892.20. Funds were invested in US Bank, Pension 115 Trust, Negotiable Certificates of Deposit, Corporate Bonds, US Government Issues, Local Agency Investment Funds (LAIF), and California Asset Management Program (CAMP).

The ($88,640) difference between book value and market value as of September 30, 2026, represents the exchange difference that would have resulted if the District liquidated all investments on that date. Since it is the District's practice to "buy and hold" investments until maturity, the market values are a point of reference, not an indication of actual loss or gain. There are no current plans or near-term cash flow requirements that would require the sale of these securities prior to maturity.

Harvey De La Torre
General Manager

Hilary Chumpitazi
Treasurer

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Portfolio Management - Portfolio Summary

September 30, 2026

9/30/2026	Par Value	Market Value	Book Value	% of Portfolio	Days to Mat/Call	YTM @ Cost
Negotiable Certificate Of Deposit	1,650,000.00	1,627,016.00	1,650,000.00	7.69	779	4.103
Corporate Bond	1,200,000.00	1,146,431.50	1,200,000.00	5.59	113	4.458
US Government Issues	250,000.00	237,912.50	250,000.00	1.17	149	3.750
Local Agency Investment Funds	13,627,179.71	13,627,179.71	13,627,179.71	63.50	1	3.908
California Asset Management Program	4,731,595.71	4,731,595.71	4,731,595.71	22.05	1	3.870
Total Investments	**21,458,775.42**	**21,370,135.42**	**21,458,775.42**	**100.00**	**69**	**3.944**
Cash						
Cash	1,923,898.05	1,923,898.05	1,923,898.05		1	0.00
Pension 115 Trust	2,932,971.89	2,932,971.89	2,932,971.89		1	0.00
Total Cash and Investments	**26,315,645.36**	**26,227,005.36**	**26,315,645.36**		**69**	**3.944**

Total Earnings	Month Ending September	Fiscal Year to Date
Current Year	**109,648.93**	**290,932.18**
Average Daily Balance	**34,078,892.20**	
Effective Rate of Return	**3.944%**	

We certify that this report reflects the cash and investments of the Municipal Water District of Orange County and is in conformity with the Government Code requirements and the District Investment Policy and Guidelines in effect at the time of investment. The Investment Program herein shown provides sufficient cash flow liquidity to meet the next six month's estimated expenditure. The source for the market values are from U.S. Bank. Per Resolution 2059 there are no compliance exceptions to report.

Harvey De La Torre, General Manager — Date: 11/05/2026

Hilary Chumpitazi, Treasurer — Date: 11/05/2026

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Long-Term Portfolio Details - Investments
September 30, 2026

Issuer	CUSIP/Ticker	Settlement Date	Par Value	Market Value	Book Value	Coupon Rate	YTM @ Cost	Days To Call/Maturity	Maturity Date
Negotiable Certificate Of Deposit									
American Express Bank	02589ADE9	7/20/2022	200,000.00	198,236.00	200,000.00	3.350	3.350	293	7/20/2027
Discover Bank	2546736R2	7/26/2023	250,000.00	248,707.50	250,000.00	4.500	4.500	663	7/24/2028
JP Morgan Chase Bank	46659CD49	7/15/2026	200,000.00	193,530.00	200,000.00	4.500	4.500	1,384	7/15/2031
Leaders Credit Union	52171MAN5	8/30/2024	250,000.00	243,830.00	250,000.00	4.000	4.000	1,065	8/30/2029
Magyar Bank	55977RCD3	7/30/2024	250,000.00	244,577.50	250,000.00	4.100	4.100	1,034	7/30/2029
State Bank of India	8562852Q3	8/10/2023	250,000.00	250,092.50	250,000.00	4.550	4.550	680	8/10/2028
Toyota Financial SGS Bank	89235MPD7	9/27/2022	250,000.00	248,042.50	250,000.00	3.650	3.650	357	9/22/2027
Sub Total			**1,650,000.00**	**1,627,016.00**	**1,650,000.00**	**4.103**	**4.103**	**779**	
US Government Issues									
FHLMC	3134HCVR7	2/26/2026	250,000.00	237,912.50	250,000.00	3.750	3.750	149	2/26/2031
Sub Total			**250,000.00**	**237,912.50**	**250,000.00**	**3.750**	**3.750**	**149**	
Corporate Bond									
Barclays Bank	06746CSC4	8/20/2025	250,000.00	238,310.00	250,000.00	4.500	4.500	51	8/20/2030
Citigroup Inc	17292GAL9	9/18/2025	250,000.00	239,227.50	250,000.00	4.500	4.500	79	9/18/2030
Goldman Sachs	38151FQL0	11/28/2025	250,000.00	234,015.00	250,000.00	4.250	4.250	59	11/12/2030
Morgan Stanley Fin LLC	61766YKH3	6/29/2022	200,000.00	199,574.00	200,000.00	4.500	4.500	272	6/29/2027
Wells Fargo	95001DLD0	8/18/2025	250,000.00	235,305.00	250,000.00	4.550	4.550	138	8/15/2030
Sub Total			**1,200,000.00**	**1,146,431.50**	**1,200,000.00**	**4.458**	**4.458**	**113**	
Total Investments			**3,100,000.00**	**3,011,360.00**	**3,100,000.00**	**4.212**	**4.212**	**470**	

Total Earnings	Month Ending September	Fiscal Year To Date
Current Year	10,629.33	32,509.77

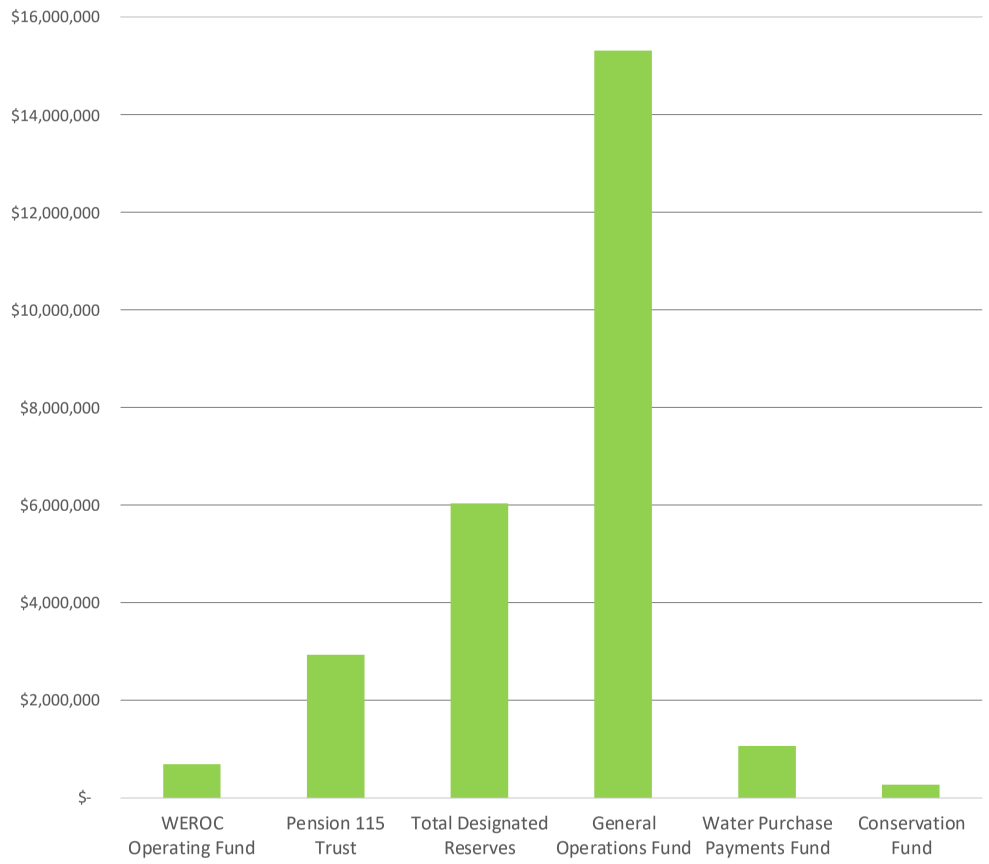
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Short-Term Portfolio Details - Cash and Investments
September 30, 2026

Investments	CUSIP/Ticker	Settlement Date	Par Value	Market Value	Book Value	Coupon Rate	YTM @ Cost	Days To Call/Maturity	Maturity Date
Local Agency Investment Funds									
LAIF LGIP	LAIF	6/30/2010	13,627,179.71	13,627,179.71	13,627,179.71	3.908	3.908	1	N/A
Sub Total			**13,627,179.71**	**13,627,179.71**	**13,627,179.71**	**3.908**	**3.908**	**1**	
California Asset Management Program									
CAMP LGIP	CAMP6269	4/1/2025	4,731,595.71	4,731,595.71	4,731,595.71	3.870	3.870	1	N/A
Sub Total			**4,731,595.71**	**4,731,595.71**	**4,731,595.71**	**3.870**	**3.870**	**1**	
Total Investments			**18,358,775.42**	**18,358,775.42**	**18,358,775.42**	**3.898**	**3.898**	**1**	
Cash									
Petty Cash Cash	CASH	7/1/2010	500.00	500.00	500.00	0.000	0.000	1	N/A
US Bank Cash	CASHUSBANK	7/25/2018	1,923,398.05	1,923,398.05	1,923,398.05	0.000	0.000	1	N/A
Pension 115 Trust	PENSION115TRUST	7/31/2018	2,932,971.89	2,932,971.89	2,932,971.89	0.000	0.000	1	N/A
Total Cash			**4,856,869.94**	**4,856,869.94**	**4,856,869.94**	**0.000**	**0.000**	**1**	
Total Cash and Investments			**23,215,645.36**	**23,215,645.36**	**23,215,645.36**	**3.898**	**3.898**	**1**	

Total Earnings	Month Ending September	Fiscal Year To Date
Current Year	99,019.60	258,422.41

Municipal Water District of Orange County
Cash and Investments at September 30, 2026

ALLOCATION	AMOUNT	%
MWDOC		
Restricted Reserves		
WEROC Operating Fund	$ 686,606	2.61%
Pension 115 Trust	2,932,972	11.14%
Total Restricted Reserves	$ 3,619,578	13.75%
Designated Reserves		
Operating Reserve	$ 4,241,768	16.12%
Election Reserve	1,569,152	5.96%
OPEB Reserve	219,815	0.84%
Total Designated Reserves	$ 6,030,735	22.92%
General Operations Fund	$ 15,310,270	58.18%
Water Purchase Payments Fund	1,065,688	4.05%
Conservation Fund	270,013	1.03%
Total Other Funds	$ 16,645,971	63.26%
TOTAL MWDOC	$ 26,296,284	99.93%
TRUSTEE ACTIVITIES		
AMP Sales Admin	$ 19,361	0.07%
TOTAL TRUSTEE ACTIVITIES	$ 19,361	0.07%
TOTAL CASH & INVESTMENTS	**$ 26,315,645**	**100.00%**



PARS PUBLIC AGENCY RETIREMENT SERVICES

MUNICIPAL WATER DIST OF ORANGE COUNTY
PARS Post-Employment Benefits Trust

Account Report for the Period
9/1/2026 to 9/30/2026

Hilary Chumpitazi
Accounting Manager
Municipal Water Dist of Orange County
18700 Ward Street, Unit B
Fountain Valley, CA 92708

Account Summary

Source	Balance as of 9/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 9/30/2026
OPEB	$3,544,822.49	$0.00	-$75,817.86	$738.50	$0.00	$0.00	$3,468,266.13
PENSION	$3,157,666.96	$0.00	-$67,535.76	$657.85	$0.00	$0.00	$3,089,473.35
Totals	$6,702,489.45	$0.00	-$143,353.62	$1,396.35	$0.00	$0.00	$6,557,739.48

Investment Selection

Source	
OPEB	Moderate - Strategic Blend
PENSION	Moderate - Strategic Blend

Investment Objective

Source	
OPEB	The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.
PENSION	The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return 3-Years	5-Years	10-Years	Plan's Inception Date
OPEB	-2.14%	-1.49%	6.76%	12.25%	5.39%	7.11%	10/26/2011
PENSION	-2.14%	-1.50%	6.75%	12.25%	5.40%	-	7/31/2018

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

COMBINED FINANCIAL STATEMENTS

AND

BUDGET COMPARATIVE

JULY 1, 2026 THRU SEPTEMBER 30, 2026

Municipal Water District of Orange County
Combined Balance Sheet
As of September 30, 2026

	Amount
ASSETS	
Cash in Bank	1,923,898.05
Investments	24,391,747.31
Accounts Receivable	35,536,853.78
Accounts Receivable - Other	82,928.80
Accrued Interest Receivable	237,347.03
Water Inventory	560,176.00
Prepaids/Deposits	460,413.19
Leasehold Improvements	7,145,767.01
Furniture, Fixtures, Equipment & WIP	1,074,370.31
Less: Accumulated Depreciation	(4,685,410.51)
TOTAL ASSETS	**66,728,090.97**
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts Payable	36,156,816.85
Accrued Salaries and Benefits Payable	1,140,993.33
Other Liabilities	1,326,590.18
Unearned Revenue	1,378,490.56
TOTAL LIABILITIES	**40,002,890.92**
FUND BALANCES	
Restricted Fund Balances	
WEROC Reserve	476,561.37
Pension 115 Trust	2,932,971.89
Total Restricted Fund Balances	3,409,533.26
Unrestricted Fund Balances	
Designated Reserves	
General Operations	4,241,768.00
Election Expense	1,569,152.00
OPEB	219,815.00
Total Designated Reserves	6,030,735.00
General Fund	7,915,400.59
General Fund Capital	246,408.19
Total Unrestricted Fund Balances	14,192,543.78
Excess Revenue over Expenditure	
Operating Fund	9,240,129.03
Other Funds	(117,006.02)
TOTAL FUND BALANCES	**26,725,200.05**
TOTAL LIABILITIES AND FUND BALANCES	**66,728,090.97**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
General Fund
July 1, 2026 thru September 30, 2026

	Month to Date	Year to Date	Annual Budget	% Used	Encumbrance	Budget Remaining
REVENUES						
Retail Connection Charge	0.00	10,278,727.20	10,278,727.00	100.00%	0.00	(0.20)
Ground Water Customer Charge	0.00	427,658.00	427,658.00	100.00%	0.00	0.00
Water Sales	0.00	76,400.00	0.00	0.00%	0.00	(76,400.00)
Water Rate Revenues	**0.00**	**10,782,785.20**	**10,706,385.00**	**100.71%**	**0.00**	**(76,400.20)**
Interest Revenue	109,580.70	324,468.31	962,952.00	33.70%	0.00	638,483.69
Subtotal	**109,580.70**	**11,107,253.51**	**11,669,337.00**	**95.18%**	**0.00**	**562,083.49**
Choice Programs	0.00	953,736.00	2,073,332.00	46.00%	0.00	1,119,596.00
Choice Prior Year Carry Over	0.00	0.00	195,380.00	0.00%	0.00	195,380.00
MWD Revenue - Shared Services	69,700.00	69,700.00	248,355.00	28.06%	0.00	178,655.00
Revenue for WEEA Sponsorships	0.00	55,000.00	0.00	0.00%	0.00	(55,000.00)
Miscellaneous Income	50.00	50.00	5,000.00	1.00%	0.00	4,950.00
Reimbursements	0.00	0.00	360,043.00	0.00%	0.00	360,043.00
School Contracts	0.00	352,652.55	524,947.00	67.18%	0.00	172,294.45
Transfer-Out to Reserve	0.00	0.00	(60,207.00)	0.00%	0.00	(60,207.00)
Subtotal	**69,750.00**	**1,431,138.55**	**3,346,850.00**	**42.76%**	**0.00**	**1,915,711.45**
TOTAL REVENUES	**179,330.70**	**12,538,392.06**	**15,016,187.00**	**83.50%**	**0.00**	**2,477,794.94**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
General Fund
July 1, 2026 thru September 30, 2026

	Month to Date	Year to Date	Annual Budget	% Used	Encumbrance	Budget Remaining
EXPENSES						
Salaries & Wages	500,586.87	1,496,766.65	6,149,850.00	24.34%	0.00	4,653,083.35
Director's Compensation	23,206.12	68,579.28	290,942.00	23.57%	0.00	222,362.72
MWD Representation	12,468.96	35,328.72	166,253.00	21.25%	0.00	130,924.28
Employee Benefits	157,496.12	469,521.02	1,991,355.00	23.58%	0.00	1,521,833.98
CalPers Unfunded Liability Contribution	0.00	207,000.00	207,000.00	100.00%	0.00	0.00
Director's Benefits	10,840.15	32,199.80	174,974.00	18.40%	0.00	142,774.20
Health Insurance for Retirees	12,899.98	31,190.40	123,710.00	25.21%	0.00	92,519.60
Training Expense	3,832.00	4,114.72	58,500.00	7.03%	0.00	54,385.28
Tuition Reimbursement	2,627.35	2,627.35	6,900.00	38.08%	0.00	4,272.65
Temporary Help Expense	0.00	0.00	5,000.00	0.00%	0.00	5,000.00
Personnel Expenses	**723,957.55**	**2,347,327.94**	**9,174,484.00**	**25.59%**	**0.00**	**6,827,156.06**
Engineering Expense	16,964.22	60,270.31	450,000.00	13.39%	121,309.25	268,420.44
Legal Expense	14,012.66	53,112.38	257,040.00	20.66%	204,869.42	(941.80)
Audit Expense	0.00	7,000.00	38,418.00	18.22%	26,418.00	5,000.00
Professional Services	73,554.79	192,296.95	2,447,127.00	7.86%	1,490,157.63	764,672.42
Professional Fees	**104,531.67**	**312,679.64**	**3,192,585.00**	**9.79%**	**1,842,754.30**	**1,037,151.06**
Conference - Staff	1,140.00	6,868.04	46,111.00	14.89%	0.00	39,242.96
Conference - Directors	59.29	1,917.64	21,784.00	8.80%	0.00	19,866.36
Travel & Accom. - Staff	1,233.34	11,648.30	75,620.00	15.40%	0.00	63,971.70
Travel & Accom. - Directors	287.85	7,195.51	31,400.00	22.92%	0.00	24,204.49
Travel & Conference	**2,720.48**	**27,629.49**	**174,915.00**	**15.80%**	**0.00**	**147,285.51**
Membership/Sponsorship	39,428.50	153,272.58	201,308.00	76.14%	6,836.50	41,198.92
CDR Support	0.00	19,318.00	77,272.00	25.00%	57,954.00	0.00
Dues & Memberships	**39,428.50**	**172,590.58**	**278,580.00**	**61.95%**	**64,790.50**	**41,198.92**
Water Sales	0.00	62,800.00	0.00	0.00%	0.00	(62,800.00)
Business Expense	99.76	1,437.45	5,720.00	25.13%	0.00	4,282.55
Education Initiatives	0.00	0.00	45,000.00	0.00%	0.00	45,000.00
Office Maintenance	10,855.42	34,968.26	163,385.00	21.40%	117,811.49	10,605.25
Building Repair & Maintenance	512.44	7,475.85	64,381.00	11.61%	17,755.15	39,150.00
Storage Rental & Equipment Lease	78.12	234.36	1,170.00	20.03%	935.64	0.00
Office Supplies	1,413.92	4,146.98	28,000.00	14.81%	2,662.13	21,190.89
Supplies - Water Loss Control	0.00	371.14	4,000.00	9.28%	0.00	3,628.86
Postage/Mail Delivery	487.11	1,662.26	8,624.00	19.27%	1,717.25	5,244.49
Subscriptions & Books	(180.00)	304.80	6,500.00	4.69%	0.00	6,195.20
Reproduction Expense	345.03	4,697.67	104,000.00	4.52%	0.00	99,302.33
Maintenance - Computers	2,352.18	5,794.39	15,300.00	37.87%	0.00	9,505.61
Software Purchase	(6,380.32)	88,419.69	231,743.00	38.15%	65,166.00	78,157.31
Software Support	0.00	718.75	3,600.00	19.97%	0.00	2,881.25
Computers and Equipment	6,017.22	14,412.28	12,750.00	113.04%	0.00	(1,662.28)
Automotive Expense	1,537.11	4,505.90	11,600.00	38.84%	0.00	7,094.10
Vehicle Expense	5,210.17	6,915.83	12,000.00	57.63%	0.00	5,084.17
Toll Road Charges	72.53	98.09	2,550.00	3.85%	0.00	2,451.91
Insurance Expense	19,404.21	58,195.87	238,626.00	24.39%	0.00	180,430.13
Utilities - Telephone	3,481.95	11,890.61	46,555.00	25.54%	433.37	34,231.02
Bank Fees	0.00	306.67	1,600.00	19.17%	0.00	1,293.33
Miscellaneous Expense	8,168.50	21,265.81	114,500.00	18.57%	0.00	93,234.19
MWDOC's Contrib. to WEROC/WEEA	30,473.83	91,421.53	399,019.00	22.91%	0.00	307,597.47
Depreciation Expense	5,330.45	15,991.19	0.00	0.00%	0.00	(15,991.19)
Other Expenses	**89,279.63**	**438,035.38**	**1,520,623.00**	**28.81%**	**206,481.03**	**876,106.59**
Election Expense	0.00	0.00	600,000.00	0.00%	0.00	600,000.00
Building Expense	0.00	0.00	75,000.00	0.00%	0.00	75,000.00
TOTAL EXPENSES	**959,917.83**	**3,298,263.03**	**15,016,187.00**	**21.96%**	**2,114,025.83**	**9,603,898.14**
NET INCOME (LOSS)	**(780,587.13)**	**9,240,129.03**	**0.00**	**0.00%**	**(2,114,025.83)**	**(7,126,103.20)**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Fund
July 1, 2026 thru September 30, 2026

	Month to Date	Year to Date	Annual Budget	% Used	Budget Remaining
WATER REVENUES					
Water Sales	14,078,172.20	45,279,541.40	159,961,402.00	28.31%	114,681,860.60
Readiness to Serve Charge	1,502,309.00	4,506,927.17	17,654,354.00	25.53%	13,147,426.83
Capacity Charge CCF	340,750.00	1,022,250.00	4,230,450.00	24.16%	3,208,200.00
SCP/SAC Pipeline Surcharge	36,182.11	112,482.87	460,720.00	24.41%	348,237.13
TOTAL WATER REVENUES	**15,957,413.31**	**50,921,201.44**	**182,306,926.00**	**27.93%**	**131,385,724.56**
WATER PURCHASES					
Water Sales	14,078,172.20	45,279,541.40	159,961,402.00	28.31%	114,681,860.60
Readiness to Serve Charge	1,502,309.00	4,506,927.17	17,654,354.00	25.53%	13,147,426.83
Capacity Charge CCF	340,750.00	1,022,250.00	4,230,450.00	24.16%	3,208,200.00
SCP/SAC Pipeline Surcharge	36,182.11	112,482.87	460,720.00	24.41%	348,237.13
TOTAL WATER PURCHASES	**15,957,413.31**	**50,921,201.44**	**182,306,926.00**	**27.93%**	**131,385,724.56**
EXCESS OF REVENUE OVER EXPENDITURE	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Use Efficiency
July 1, 2026 thru September 30, 2026

	Year to Date Actual	Annual Budget	% Used
Turf Removal Program(3418)			
Revenues	4,915,698.19	5,212,000.00	94.32%
Expenses	5,049,848.30	5,212,000.00	96.89%
Excess of Revenues over Expenditures	(134,150.11)	0.00	
Tree Incentive Program(3420)			
Revenues	17,500.00	49,000.00	35.71%
Expenses	17,500.00	49,000.00	35.71%
Excess of Revenues over Expenditures	0.00	0.00	
Spray To Drip Conversion(3423)			
Revenues	1,240,470.86	980,000.00	126.58%
Expenses	1,241,156.38	980,000.00	126.65%
Excess of Revenues over Expenditures	(685.52)	0.00	
Member Agency Administered Pass-Thru(3425)			
Revenues	0.00	20,000.00	0.00%
Expenses	0.00	20,000.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Comprehensive Landscape (CLWUE) (3427)			
Revenues	11,550.21	47,559.60	24.29%
Expenses	11,550.21	47,559.60	24.29%
Excess of Revenues over Expenditures	0.00	0.00	
Framework TAP(3429)			
Revenues	11,461.61	534,744.00	2.14%
Expenses	219,207.40	534,744.00	40.99%
Excess of Revenues over Expenditures	(207,745.79)	0.00	
Land Design Program(3431)			
Revenues	16,125.00	62,000.00	26.01%
Expenses	16,125.00	62,000.00	26.01%
Excess of Revenues over Expenditures	0.00	0.00	
WSIP - Industrial Program(3432)			
Revenues	0.00	40,000.00	0.00%
Expenses	0.00	40,000.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Recycled Water Program(3433)			
Revenues	(48,987.25)	60,563.75	(80.89)%
Expenses	(48,987.25)	60,563.75	(80.89)%
Excess of Revenues over Expenditures	0.00	0.00	

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Use Efficiency
July 1, 2026 thru September 30, 2026

	Year to Date Actual	Annual Budget	% Used
Meter Area Measurement Program (MAM)(3441)			
Revenues	11,100.00	97,775.00	11.35%
Expenses	43,093.45	97,775.00	44.07%
Excess of Revenues over Expenditures	(31,993.45)	0.00	
Total WUE Projects			
Revenues	6,174,918.62	7,103,642.35	86.93%
Expenses	6,549,493.49	7,103,642.35	92.20%
Excess of Revenues over Expenditures	(374,574.87)	0.00	
WEROC			
Revenues	457,107.55	731,372.00	62.50%
Expenses	182,323.07	731,372.00	24.93%
Excess of Revenues over Expenditures	274,784.48	0.00	

Item No. 3

PRESENTATION ITEM
November 12, 2026

TO: **Administration & Finance Committee**

FROM: **Harvey De La Torre, General Manager**

Staff Contact: Damon Micalizzi, Director of Public Affairs

SUBJECT: **75TH ANNIVERSARY TIME CAPSULE**

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive the presentation.

REPORT

Purpose

This presentation item provides the Administration & Finance Committee with an overview of the 75th Anniversary Time Capsule project.

Background

Since its formation in 1951, the Municipal Water District of Orange County (MWDOC or District) has played a critical role in ensuring reliable water supplies for Orange County residents and businesses. Throughout 2026, MWDOC has commemorated its 75th Anniversary through outreach, educational, and historical recognition efforts.

As part of these anniversary activities, President Dick requested that staff evaluate the feasibility of creating a time capsule to preserve key historical records and artifacts reflecting the District's mission, accomplishments, partnerships, and the state of water management in Orange County during its 75th year.

The time capsule concept was preliminarily reviewed and discussed at the Planning & Operations Committee meeting on July 6. After establishing a consensus of support, the Board directed staff to incorporate the initial input and move forward with implementation, collaborating with President Dick and Director Yoo Schneider.

Discussion

A time capsule would provide a lasting legacy project commemorating MWDOC's 75th Anniversary, while creating an opportunity to preserve historical records for future Boards, staff, Member Agencies, and Orange County residents and businesses.

Commercially available waterproof stainless steel capsules suitable for long-term preservation are available at a range of price points, with archival-grade models offering added protection for paper records.

Placement

Staff recommends placing the time capsule in the atrium of MWDOC headquarters. The atrium would keep the capsule visible to visitors, staff, and Member Agency representatives, while protecting it from environmental deterioration. Further, placement in the atrium would simplify retrieval by a future Board.

Proposed Contents

Staff grouped the proposed contents into the following three categories that combine institutional, Member Agency, and future message items:

The District's Institutional Record

- A 1951 Orange County Register article on the District's formation from MWDOC archives;
- The District's first Urban Water Management Plan alongside the current plan, documenting how regional planning has evolved over 75 years;
- Current and historical water usage reports for Orange County;
- Water loss and water use efficiency information reflecting current conservation performance;
- A booklet of the Board of Directors, General Manager, and staff, with photographs and the organizational chart;
- Photographs of each MWDOC department;
- Briefing papers and supporting records on a USB drive;
- 75th Anniversary commemorative items created for the anniversary; and
- An item commemorating the 250th Anniversary of our Country which coincides with MWDOC’s 75th.

Member Agency Contributions

- Member Agency logos, with one to two pages of information from each agency describing service area and supply challenges faced today; and
- An announcement at the Public Affairs Workgroup and an emailed invitation to MWDOC Member Agencies to submit a letter or document of their choosing

Messages to the Future

- Letters from current Board members to future Board members;

- A message from the General Manager; and
- Student artwork from the 75th Anniversary poster contest, including cards addressed to future Board members.

Cost Estimate

Estimated total project cost ranges from $900 to $6,150, covering the capsule, archival preservation materials, the commemorative plaque, installation, and dedication materials. The plaque is the single largest variable within that range. By completing the design, assembly, and installation with existing staff resources, the project can be delivered near the low end of the estimate.

Burial Term

Consistent with Committee input in July, staff recommends designating the capsule to be opened in 2051, during MWDOC's Centennial.

Staff will provide a presentation that will include various capsule options, a mockup of the commemorative plaque, along with proposed language identifying the installation date, the anniversary, and the designated opening date.

Next Steps

Following the Committee's input, staff plans to purchase the capsule, order the plaque, and collect and prepare the contents for archival storage throughout the remainder of the year. The plaque design and fabrication have the longest lead time and will largely determine the installation date, along with weather conditions, more than any other aspect of the project.

A tentative dedication ceremony will be held on January 20, 2027 (weather permitting) following the Board Meeting.

ALIGNMENT WITH BOARD STRATEGIC PRIORITIES

☒ *Clarifying MWDOC's mission and role; defining functions and actions.*
☐ *Balance support for Metropolitan's regional mission and OC values and interests.*
☐ *Strengthen communication and coordination of messaging.*
☐ *Work with Member Agencies to develop water supply and demand objectives.*
☒ *Solicit input and feedback from Member Agencies.*
☐ *Invest in workforce development and succession planning.*

Attachments/Links:
Attachment 1: 75th Anniversary Time Capsule Presentation



75th Anniversary Time Capsule

Administration & Finance Committee
November 12, 2026

Capsule Options

Considerations

- Cost: $110 - $3,169
- Materials range from:
  - Plastic
  - Composite
  - Stainless steel
- Sizes range:
  - 15“ x 11" x 8"
  - 47" x 39" x 15"
- Archival-grade models offer added protection for paper records

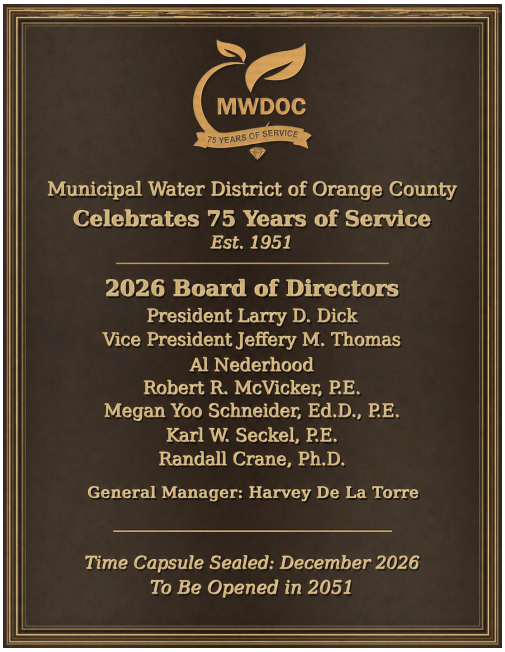






Commemorative Plaque

- Cost for Commemorative plaque: $600 - $1,200
- Size: 8“ x 10"
- Brushed bronze on Brown
- Precision Machine-Tooled Etched Insert



Proposed Contents

- **The District's Institutional Record**
  - A 1951 article on the District's formation, Urban Water Management Plan, water usage reporting, water loss, and turf removal data, etc.
- **Member Agency Contributions**
- **Messages to the Future**
  - Letters from current to future Board members (On Poster Contest Cards)
  - Message from the General Manager
  - 75th Anniversary Swag



Location

MWDOC Headquarters Atrium

- Visible to visitors, staff, and member agency representatives
- Protects it from environmental deterioration
- Simplifies retrieval by a future Board

Dedication ceremony scheduled for January 20, 2027, following the Board Meeting.





Estimated Total Project Cost

Depending on the capsule and plaque

- Ranges from $900 to $6,150, covering:
  - Archival preservation materials
  - Installation
  - Dedication materials



Questions?

Municipal Water District of Orange County
mwdoc.com

Item No. 4

ACTION ITEM
November 18, 2026

TO: **Board of Directors**

FROM: **Administration & Finance Committee**

Harvey De La Torre, General Manager

Staff Contact: Steven Hung, Senior Financial Analyst

SUBJECT: **APPROVAL OF BUDGET REVISIONS FOR CHOICE PROGRAMS FOR FISCAL YEAR 2026-27**

STAFF RECOMMENDATION

Staff recommends the Board of Directors approve the Biennial Budget for Fiscal Years 2026-27 & 2027-28 with the final Choice Programs Budget revisions.

COMMITTEE RECOMMENDATION

(To be determined at Committee Meeting)

REPORT

Purpose

This item presents the Municipal Water District of Orange County (MWDOC or District) final Choice Programs Budget revisions for Fiscal Year (FY) 2026-27 as part of the Biennial Budget for FYs 2026-27 and 2027-28.

Background

Concurrent with our Budget process, with the adoption of the *Biennial Budget for FYs 2026-27 & 2027-28* at the April 15 Board of Directors (Board) meeting, the Board was notified that the final Choice Programs Budget would return for further action if it deviated from the adopted Budget estimates based on final agency participation selection numbers.

Similar to MWDOC's previous annual budget process, the Choice Programs Budget elections occur on a distinct schedule that accommodates our Member Agencies' planning cycles. For Year 1 (FY 2026-27), staff would bring back a revised FINAL Choice Budget in Fall 2026 to reflect the reconciliations and final program commitments of Member Agencies. For Year 2 (FY 2027-28), the Choice Program offerings and preliminary participation commitments will return to the Board in Fall 2027.

It should be noted that changes to Choice Programs do not affect the rates and charges adopted in April 2026.

Discussion

After receiving the final participation selection numbers, the Choice Programs Budget and budgeted labor estimates have been adjusted to reflect a net increase in Choice revenue and expenses of $405,138 compared to the initial FY 2026-27 Choice Budget assumptions. The initial FY 2026-27 Choice Programs Budget revenue/expense approved was $3,049,634, and the revised amount for Board approval is $3,454,772. The FY 2027-28 Choice Programs amount, $3,929,254, is preliminary until Fall 2027.

Key drivers resulting in the net increase to the Choice Programs Budget are the following:

- **Water Loss Control:** The budget now includes $609,581 in FY 2026-27 (and $792,455 in FY 2027-28) of recently awarded multi-year grant funding, with equal related expenses. The grant replaces a portion of the revenue previously expected from member agency Choice charges.
- **Water Use Efficiency:** Revenue and expense assumptions stayed the same.
- **K-12 School Program:** Final agency selection decreased from $524,947 to $495,653, which is $29,294 less than the budgeted amount. Because the administrative fee is a fixed percentage of program expenses, lower program costs reduce the fee collected, while the administrative effort remains consistent.
- **Labor Estimates:** Budgeted Choice-funded labor was aligned with Choice program activities across programs.

Other changes in this Budget update include:

- **WEROC:** Clarification of benefits line item; revenue and expense assumptions stayed the same.
- **New Cost Centers:** The establishment of two new Core cost centers: Education Outreach (Cost Center 33) and Water Energy Education Alliance (WEEA; Cost Center 30). These activities were previously budgeted within Public Affairs (Cost Center 32). Separating these activities provides greater transparency into how Education Outreach and WEEA resources and labor estimates are budgeted and tracked. The budget narrative and tables have been updated to reflect these new cost centers. These cost centers do not impact the rates and charges adopted in April 2026.

Next Steps

Staff recommends the Board of Directors select Option #1 to approve the Biennial Budget for FYs 2026-27 & 2027-28 with the final Choice Programs Budget revisions.

ALIGNMENT WITH BOARD STRATEGIC PRIORITIES

- ☒ *Clarifying MWDOC's mission and role; defining functions and actions.*
- ☒ *Balance support for Metropolitan's regional mission and OC values and interests.*
- ☒ *Strengthen communication and coordination of messaging.*
- ☒ *Work with Member Agencies to develop water supply and demand objectives.*
- ☒ *Solicit input and feedback from Member Agencies.*
- ☒ *Invest in workforce development and succession planning.*

BOARD OPTIONS

Option #1: Approve the Biennial Budget for Fiscal Years 2026-27 and 2027-28 with the final Choice Programs Budget revisions.

Fiscal Impact: Choice revenue and expenses will increase by $405,138 to $3,454,772.

Option #2: Do not approve the MWDOC Biennial Budget for Fiscal Years 2026-27 and 2027-28 with the final Choice Programs Budget revisions.

Fiscal Impact: Choice revenue and expenses remain unchanged at $3,049,634.

Budgeted: ☒ Yes ☐ No ☐ N/A		Budgeted amount: $3,049,634
Core: ☒	Choice: ☒	Movement between Cost Centers: ☒ Yes ☐ No
Action item amount: Net impact of $405,138 (revised amount is $3,454,772)		

Attachments/Links:
Attachment 1: Biennial Budget for FYs 2026-27 & 2027-28 (Fall 2026 Update)

Municipal Water District of Orange County

Fall 2026 Update

Final Budget for Fiscal Years 2026-27 & 2027-28



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BUDGET OVERVIEW

The Municipal Water District of Orange County (MWDOC or District) serves as The Metropolitan Water District of Southern California (Metropolitan) Member Agency representative for the majority of Orange County, advocating on behalf of its 27 Member Agencies, which include 13 cities, 13 water districts, and one groundwater wholesale agency, to ensure reliable, cost-effective water supplies for Orange County residents and ratepayers.

The MWDOC Budget schedule was set up to facilitate the budget and rate schedules of our Member Agencies. On February 11, staff presented the 1st Draft Budget to the Administration & Finance (A&F) Committee. The 2nd Draft Budget, incorporating comments from the February A&F Committee discussion and any from our Member Agencies, was presented at the A&F Committee meeting on March 11. The 3rd (FINAL) Draft Budget presentation was at the A&F Committee meeting on April 8, with adoption of the FINAL Biennial Budget for Fiscal Years (FY) 2026-27 and 2027-28 at the Board of Directors (Board or Director) meeting on April 15.

Included is a Budget Narrative list of proposed key financial changes, adjustments, and annotations, along with the reserve policy targets and the proposed employee merit pool percentage. The Budget Narrative also includes a detailed description of the District's key priorities and initiatives by cost center for FY 2026-27 and FY 2027-28.

BUDGET HIGHLIGHTS

Pertinent aspects of MWDOC's Final Budget for FY 2026-27 and FY 2027-28 include:

PROPOSED RATES AND CHARGES

- Charges are calculated under the rate structure methodology adopted by the MWDOC Board:
    - A proposed retail meter service rate of $15.70 per retail meter for FY 2026-27, an increase of $0.45 **(2.95%),** and $16.25 per retail meter for FY 2027-28, an increase of $0.55 **(3.50%)**. This is consistent with last year's Budget-projected rate increase, adhering to the notion of modest and gradual rate increases; and
    - A proposed Groundwater Customer Charge of $427,658 for FY 2026-27, an increase of $13,287 **(3.21%),** and $441,989 for FY 2027-28, an increase of $14,331 **(3.35%)**.

REVENUE HIGHLIGHTS

- **Total Revenue:** FY 2026-27 total revenue of $205,517,012 includes Core, Choice, water sales, outside funding, and Water Emergency Response Organization of Orange County (WEROC). This is an overall decrease of -$14,805,367 (-6.72%), mainly due to the water sales projections for FY 2026-27. FY 2027-28 total revenue is $226,561,974 .
    - **Consolidated (Core and Choice) Revenue:** The FY 2026-27 Consolidated (Core and Choice) Budget is $15,536,199 (revenue). This is an increase of $1,768,040 (12.8%) over the FY 2025-26 Budget, mainly due to an increase in Choice Program activity, which will be refined at the mid-cycle review. The FY 2027-28 Consolidated (Core and Choice) Budget is $16,155,705. Note: The Consolidated Budget does not include Outside Funding for Water Use Efficiency (WUE) Programs.
        - **Core Revenue:** FY 2026-27 total revenue for the Core Budget is $12,081,427, an increase of $684,168 (6.0%) over FY 2025-26 Budget. The anticipated interest revenue is budgeted

at $962,952, a $46,952 increase (5.1%) to reflect current market earnings. FY 2027-28 total revenue for the Core Budget is $12,226,451.

- **Choice Revenue:** FY 2026-27 Choice revenue and expenses are balanced at $3,454,772, an increase of $1,083,872 (45.7%) over the FY 2025-26 Budget. FY 2027-28 Choice revenue and expenses are balanced at $3,929,254. Both years will be refined at the mid-cycle review based on final Member Agency participation.

- **Outside Funding:** FY 2026-27 outside funding used by WUE from rebates and grants is budgeted at $6,942,515, a decrease of -$1,406,983 (-16.9%) in funding over the FY 2025-26 Budget. This is mainly due to a decrease in anticipated activity in the Metropolitan regional rebate program. FY 2027-28 outside funding is budgeted at $6,235,562, a decrease of -$706,953 (-10.2%) from FY 2026-27.

EXPENSE HIGHLIGHTS

- **Total Core Expenses:** The total expenses for the Core Budget for FY 2026-27 are $12,021,220, an increase of $622,609 (5.5%) over FY 2025-26 Budget. Total expenses for the Core Budget for FY 2027-28 are $12,290,957, an increase of $269,737 (2.2%). The most significant drivers of increased Core expenses are Consulting Services, Building Expenses, and Employee Salaries/Benefits.
  - **Consulting Services:** The increase in Consulting Services expenses is due to several Engineering efforts, including pass-through-funded Shared Services, as well as the Comprehensive Salary and Benefits Study.
  - **Building Expenses:** Building maintenance and facility improvements, including the completion of the Joint Boardroom audio-video system, installation of shading material, and a noise-cancelling system to reduce office noise.
  - **Succession Planning (FY 2027-28):** FY 2027-28 includes an increase to Employee Salaries/Benefits for succession planning to prepare for the retirement of critical employees.
- **Budget Reorganization:** This Biennial Budget includes expense reassignments to more appropriately capture the breadth of MWDOC's activities and Shared Services efforts for more efficient management and tracking (for example, the transfer of Center for Demographic Research (CDR) support from Administration to Engineering cost centers and the centralization of all District-wide software subscriptions in the Information Technology (IT) cost center).

IMPACTS ON RESERVES

- The proposed Final Budget estimates a net put of $60,207 into reserves for FY 2026-27 and estimates a net draw of -$64,506 from reserves for FY 2027-28.

OTHER HIGHLIGHTS

- **Total Water Budget:** The proposed Total Water Budget for FY 2026-27 includes Water Purchases of 119,158 acre-feet (AF) and anticipated Local Resource Program incentives of $2,872,750, a decrease of -$967,826 (-25.2%) from the FY 2025-26 Budget. The proposed Total Water Budget for FY 2027-28 includes Water Purchases of 124,158 AF and anticipated Local Resource Program incentives of $2,987,660. Year 2 projections are preliminary and will be refined at the mid-cycle review based on Metropolitan's adopted rates and charges.

- **Compensation Pool:** For FY 2026-27, the 2025 annual Consumer Price Index (CPI) of 3.20% for the region yields a compensation pool of 5.92%, which was used to calculate the increase in employee salary expense. For FY 2027-28, the University of California, Los Angeles (UCLA) Anderson School economic forecast projects a regional CPI of 3.35%, yielding a preliminary compensation pool of 6.20%, which will be refined at the mid-cycle review based on actual 2026 CPI data. No COLA (Cost of Living Adjustment) is being proposed.
- **Staffing Levels:** For FY 2026-27, the overall staffing level decreases by 0.14 Full-Time Equivalent (FTE) due to organizational restructuring, including the transition of a Choice-funded finance position to Core funding and the repurposing of other positions. This resulted in a 1.42 FTE decrease in Choice-funded staffing and a 1.28 FTE increase in Core-funded staffing (based on anticipated Choice-funded program activity and to prepare for succession planning). FY 2027-28 includes an overall increase of 1.05 FTEs due to succession planning to prepare for the retirement of critical employees.

KEY PRIORITIES AND INITIATIVES

MWDOC's functions and services span several key areas in support of its Member Agencies and Orange County's long-term water reliability. At the core of MWDOC's work is Metropolitan representation and water policy, through which MWDOC monitors, analyzes, and engages on Metropolitan policy, rates, and regional water supply issues to ensure Orange County's interests are represented in decisions that affect the cost and reliability of imported water. MWDOC also provides long-term water supply and demand analysis and infrastructure coordination with Metropolitan, as well as administers the Water Emergency Response Organization of Orange County (WEROC), which delivers emergency management services to 36 water and wastewater agencies across the county. The District conducts federal, state, and local legislative advocacy on issues critical to Orange County's water future.

MWDOC's Choice-based Shared Services programs have grown significantly in recent years, reflecting strong and expanding Member Agency participation. By pooling resources across the service area, these programs provide Member Agencies with access to high-quality, professionally managed services, from conservation compliance support to leak detection and water education, at a fraction of the cost of implementing them individually. In support of water use efficiency, MWDOC administers a broad menu of landscape and indoor water efficiency programs, rebates, and grants on behalf of Member Agencies, leveraging Metropolitan and federal funding to minimize local costs while supporting state regulatory compliance. MWDOC's Water Loss Control program complements these efforts by providing technical assistance, leak detection, meter accuracy testing, and pressure surveys that help Member Agencies reduce system losses, comply with state regulations, and avoid costly infrastructure damage. The District also supports Member Agencies through K-12 water education and workforce development programs throughout Orange County.

NEW ITEMS INCLUDED FOR FY 2026-27 & FY 2027-28

The following new initiatives were incorporated into the Budget following Board discussion and direction:

COMPREHENSIVE SALARY AND BENEFITS STUDY

- As MWDOC maintains its commitment to succession planning and prepares for upcoming retirements and recruitments, a comprehensive understanding of both salary and benefits competitiveness is

essential to attract and retain top talent. While the District's policy is to perform a Salary Benchmark Survey every three years (last completed in Spring 2024, with the next scheduled for Fall 2026-Spring 2027), these surveys do not closely evaluate the benefits component or compare MWDOC's benefits to those of similar agencies. Staff proposes initiating a Comprehensive Salary and Benefits Study early in FY 2026-27. The concurrent review of the District's benefits and salaries will provide an opportunity to reduce duplicative analysis and yield a comprehensive set of recommended changes that support one another.

- Estimated cost: $60,000 in FY 2026-27.

EXPANSION OF EDUCATION PROGRAM INITIATIVES

- This increase supports the expansion of education and workforce development programming, including new Career Technical Education partnerships, teacher training and professional learning opportunities, engagement with post-secondary institutions, student-focused events, and regional workforce collaboration initiatives.
    - Estimated Cost: A $10,000 increase to the Education Initiatives allocation within Cost Center 33 would raise the total from $35,000 to $45,000 for FY 2026–27 and FY 2027–28.

ORANGE COUNTY TAXPAYERS ASSOCIATION MEMBERSHIP

- The Orange County Taxpayers Association (OC TAX) is a nonpartisan organization that promotes efficient, economical, and accountable government in Orange County. OC TAX hosts events, publishes research, and facilitates dialogue among business leaders, elected officials, and community stakeholders on fiscal policy issues. Membership would provide MWDOC with enhanced visibility among Orange County's business and civic leadership, opportunities to educate key stakeholders about water supply reliability and infrastructure needs, and a platform to advocate for sound policies that support long-term water system sustainability. Members receive analyses of tax and spending proposals, meet regularly with government leaders, and have a clear voice in public policy issues. In addition, OC TAX hosts regular events with the Orange County federal, state, and local delegations, providing additional opportunities for engagement and advocacy. Membership aligns with MWDOC's strategic priorities and communication objectives.
    - Estimated Cost: $2,500 per year, initiating in FY 2026-27.

SUSTAIN SOUTHERN CALIFORNIA MEMBERSHIP

- Sustain Southern California (Sustain SoCal) accelerates cleantech economic growth and sustainability initiatives through innovation, collaboration, and education, fostering cooperation among the public, private, and academic sectors. Membership would position MWDOC at the intersection of water, energy, and cleantech across the region, with benefits including cross-sector networking, exposure to emerging water-management technologies, enhanced visibility, and engagement on legislation and policy. Mentorship and strategic partnership opportunities align with MWDOC's commitment to innovation and regional leadership.
    - Estimated Cost: $2,000 per year, initiating in FY 2026-27.

DIRECTOR COMPENSATION ADJUSTMENT

- Pursuant to Chapter 2 of Division 10 of the Water Code of the State of California (Water Code § 20202), Director compensation may be increased by a maximum of 5.0% for each consecutive calendar year since the last approved compensation adjustment. The Board chose to align Director compensation with the Urban Consumer Price Index (CPI), at 3.20% for FY 2026-27 (adopted April 15, 2026, Ordinance No. 57). For FY 2027- 28, Director compensation will be preliminarily projected based on Board direction during the mid-cycle review in February 2027, taking into account the 2026 CPI data and the adjustment approved for Year 1.
    - Cost: $17,062 in FY 2026-27 based on Urban CPI at 3.20% plus $2,880 cost to post required notice; and $18,679 in FY 2027-28 based on UCLA Anderson School economic forecast model CPI estimated at 3.35% plus $2,995 cost to post required notice.

ITEMS NOT INCLUDED IN THE FINAL BUDGET

The following items are not incorporated into the Final Budget and will be presented for Board discussion and direction at the mid-cycle review period:

MWDOC RELIABILITY STUDY UPDATE

- MWDOC's last comprehensive Water Reliability Study was completed in 2023. An updated study would assess current and projected water supply reliability in Orange County, evaluate the adequacy of existing and planned water supply portfolios, analyze potential supply disruption scenarios, and provide recommendations to enhance regional water supply resilience. The study would incorporate recent developments, including Metropolitan's Climate Adaptation Master Plan for Water (CAMP4W), Pure Water Southern California, Colorado River post-2026 guidelines, State Water Project conditions, and local resource development. An updated Water Reliability Study would provide critical analytical support for MWDOC's advocacy on Metropolitan issues, inform Member Agency planning processes, and guide the District's strategic priorities.
    - Based on feedback received, staff will return to the Board for discussion at the mid-cycle point to review timing for initiation of study.
    - Estimated Cost: $225,000 in the first year of the study period covered via reserve funds, and up to $225,000 in the second year of the study period based on assessment of study costs.

GENERAL MANAGER'S TRANSMITTAL LETTER

MWDOC BIENNIAL BUDGET FOR FISCAL YEARS 2026-27 & 2027-28

I am pleased to present the Municipal Water District of Orange County's (MWDOC or District) Biennial Budget for Fiscal Years (FY) 2026-27 and 2027-28. This represents a significant milestone in our District's financial planning and management, aligning our budget process with The Metropolitan Water District of Southern California's (Metropolitan) biennial cycle while enhancing our ability to provide predictable, high-quality services to our Member Agencies.

Why Two-Year Budgeting Now? The transition to biennial budgeting offers several strategic advantages that will strengthen our operations and better serve Orange County. By synchronizing with Metropolitan's budget cycle, we can ensure that our rates and charges accurately reflect the wholesale water costs passed through to our Member Agencies, eliminating the uncertainty that can arise when our budget cycles are out of alignment. This coordination is particularly important given that Metropolitan's rates and charges represent the largest component of our overall budget.

A two-year planning horizon also enables more comprehensive strategic planning, particularly for multi-year initiatives that have become increasingly central to our work. Whether we are supporting the development of 2025 Urban Water Management Plans (UWMP), implementing our integrated Geographic Information Systems (GIS), or helping Member Agencies navigate compliance with the Making Conservation a California Way of Life Framework, these efforts require sustained commitment and resources over multiple years. The two-year budget framework allows us to plan and commit resources more effectively for these long-term priorities.

Perhaps most importantly, this approach provides our Member Agencies with greater rate predictability as they develop their own budgets and manage their Proposition 218 processes. By offering a two-year rate outlook, we give our partners the clarity they need for their planning while maintaining the modest and predictable rate trajectory that has characterized MWDOC's approach in recent years. At the same time, reducing the intensity of the annual budget cycle process allows our staff to dedicate more time to program implementation and direct support for our Member Agencies.

Investing in Our Team. One of the most valuable benefits of the two-year budget framework is the enhanced capacity it provides for staff development and organizational strengthening. This budget reflects our commitment to investing in our workforce through comprehensive onboarding programs for new team members, expanded professional development opportunities, thoughtful succession planning, and strategic organizational planning that ensures we have the right capabilities to meet both current and future challenges. By providing greater stability and predictability in our budget cycle, we create more opportunities for our team to grow, develop expertise, and build the institutional knowledge that will serve Orange County's water future for decades to come.

Maintaining Flexibility. While we are adopting a two-year budget framework, we recognize that water management operates in a dynamic environment where conditions can change quickly. That is why we have built flexibility into this Budget through a comprehensive, mid-cycle review. This review will provide an opportunity to assess Year 1 (FY 2026-27) performance, refine Year 2 (FY 2027-28) projections, and respond to changing

conditions such as Metropolitan rate adjustments, regulatory developments, or emerging Member Agency needs. This balanced approach captures the strategic benefits of biennial budgeting while maintaining our ability to adapt and respond to the needs of our service area.

Commitment to Values. As we embrace this new two-year budget framework, our fundamental commitments remain unchanged. This Budget continues our dedication to modest and predictable rate increases that support cost recovery in a financially prudent manner. Every dollar we have budgeted aligns with our Board of Directors (Board) Strategic Priorities and supports our mission of providing reliable, high-quality water supplies at equitable and economical costs. We remain committed to comprehensive collaboration with our Member Agencies and to transparent, participatory budget processes that welcome input and reflect the diverse needs of Orange County's water community.

Looking Ahead. The next two years present both significant opportunities and important challenges for our region. As MWDOC commemorates its 75th anniversary, we reflect on three-quarters of a century of service to Orange County while looking forward to the work ahead. We will be expanding our GIS capabilities to provide better data and analysis for decision-making across our organization and for our Member Agencies. We will be supporting agencies as they work to achieve compliance with the Making Conservation a California Way of Life Framework, one of the most significant changes in California water regulation in recent years. And we will continue to engage deeply in Metropolitan's financial and reliability discussions, ensuring that Orange County's voice is heard as key decisions are discussed regarding regional projects, such as Pure Water Southern California, and statewide projects, such as Sites Reservoir.

This budget positions MWDOC to meet these challenges while maintaining our core mission of providing reliable, cost-effective water services. With the support and guidance of this Board, and in partnership with our Member Agencies, I am confident that the next two years will strengthen our District and enhance our service to Orange County.

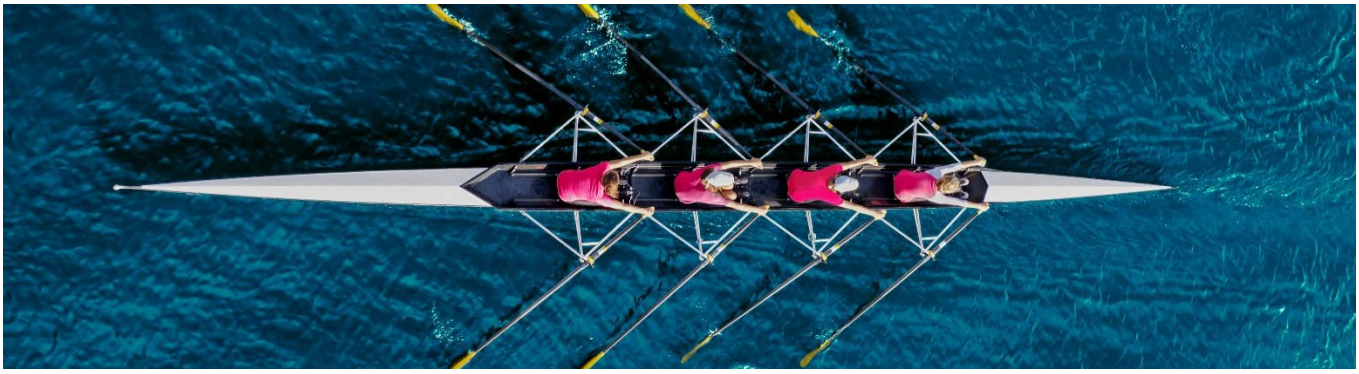
I look forward to our budget discussions and appreciate the Board's continued support and guidance.

Sincerely,



Harvey F. De La Torre
General Manager
Municipal Water District of Orange County

"I believe MWDOC plays an essential role in ensuring the County has a sustainable and reliable supply of water. With our partnering agencies, we strive to identify and implement the most cost-effective programs, projects, and activities for benefit of our service area."



DISTRICT OVERVIEW

MWDOC's Mission

To provide reliable, high-quality supplies from Metropolitan 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.

Municipal Water District of Orange County (MWDOC or District) was formed in 1951 to serve the majority of Orange County as its Metropolitan Water District of Southern California (Metropolitan) Member Agency representative and to make imported water available within Orange County. In 2000, MWDOC consolidated with Coastal Municipal Water District, which had been formed in 1941 to represent Orange County coastal agencies at Metropolitan. Metropolitan representation remains MWDOC's primary purpose. Although this purpose has taken various forms and has evolved over the decades, the emphasis continues to be on Metropolitan representation and advocacy on behalf of 27 Member Agencies, which include 13 cities, 13 water districts, and one groundwater wholesale agency, to provide water reliability and value to the residents and ratepayers in Orange County. All functions included in the Biennial Budget address components of MWDOC's mission.

In June 2023, the MWDOC Board of Directors (Board or Director) identified seven Strategic Priorities via a public, multi-session process that incorporated feedback and input from various stakeholders, including Member Agency representatives. This effort was intentionally built upon the foundational work completed through the Member Agency Facilitated Discussions Project to ensure MWDOC's Strategic Priorities aligned with the needs of the community and our Member Agencies. These key priorities were developed through a facilitated process to be consistent with MWDOC's authority, mission, and roles.

Topic Area	Board Strategic Priorities
MWDOC's Mission	Clarify MWDOC's mission and roles by defining those functions and actions that help provide cost-effective, long-term water reliability and security for its Member Agencies and Orange County constituents.
Metropolitan Policy Positions	Balance support for Metropolitan's regional mission and Orange County values and interests, with an emphasis on completing the Integrated Water Resources Plan (IRP) and shaping a sustainable business model.
Metropolitan Director Consultation	Ensure that Metropolitan Directors regularly reach out to and collaborate with MWDOC's Member Agencies to represent their interests and needs at Metropolitan.
Reliability Planning	Work with Member Agencies to develop water supply and demand objectives that take a broad view of cost-effective options to increase supply and manage demands.
Member Agency Collaboration	Solicit input and feedback from Member Agencies to support their needs and create opportunities that benefit Orange County's water future.
Communications	Strengthen communications and coordination of messaging with Member Agencies, tailored to large and small agency needs.
Staff Development	Invest in workforce development and succession planning to continuously strengthen and renew MWDOC's staff capabilities.

In September 2023, the Board approved staff's Implementation Plan [1], which outlines the "means" (actions/programs) staff developed to help achieve these overarching Strategic Priorities. The Implementation Plan is a cornerstone for the General Manager's annual goal-setting process. Integrating the strategic priorities into the General Manager's goals ensures that the top leadership of MWDOC is fully committed to and accountable for driving these priorities forward. It also provides clear directions as to what is expected by the Board.

The Implementation Plan also identifies resource needs, which will be integrated into the biennial budgeting process. It ensures that financial, personnel, or technological resources are allocated efficiently to support Strategic Priorities. Information has been utilized to identify whether a resource gap exists that could hinder progress and, if necessary, gives guidance on whether additional resources should be recommended during the budget-setting process.

To utilize the lessons learned through the 2022 Member Agency Facilitated Discussions [2], comments and suggestions from several Member Agencies were woven into the Implementation Plan. This included the core objective: for MWDOC and its Member Agencies to partner more collaboratively. Through this process, there was consensus among the Member Agencies that MWDOC should avoid establishing a process perceived as "telling agencies what is needed," but rather seek out what the agencies want and need from MWDOC. This has been reflected in improved communication methods and in the approach MWDOC used when developing the programs, studies, and shared services in the Choice Programs.



[1] Staff Implementation Plan: https://go.mwdoc.com/4TZVGW

[2] Facilitated Discussions with MWDOC Member Agencies, Phase 1 (February 2022) https://tinyurl.com/FDMMAP1; Facilitated Discussions, with MWDOC Member Agencies, Phase 2 (December 2022) https://tinyurl.com/FDMMAP2

1. MWDOC BUDGET PROCESS & SCHEDULE

The MWDOC Board adopts the *Biennial Budget for Fiscal Years 2026-27 & 2027-28* at the April 15, 2026 Board meeting. This timeline is implemented to facilitate the budget and rate schedules of our Member Agencies. The Draft Budgets are presented to the Administration & Finance (A&F) Committee. The 1st Draft Budget was presented on February 11, 2026, the 2nd Draft Budget on March 11, 2026, and the Final (3rd) Draft Budget on April 8, 2026.

The Budget includes a list of proposed key financial changes, adjustments, and annotations, along with updates to the reserve targets and the proposed merit pool percentages for both fiscal years. The Year 1 (FY 2026-27) merit pool calculations are based on the final 12-month Consumer Price Index (CPI) average for 2025, while the Year 2 (FY 2027-28) merit pool is preliminarily estimated and subject to refinement based on 2026 data.

This Budget Narrative includes a description of the District's key priorities and initiatives for FY 2026-27 and FY 2027-28. As part of the biennial budget process, the General Manager meets with each cost center lead to review current and projected cost center budgets for both fiscal years, including anticipated Choice Budget activity.

Similar to MWDOC's previous annual budget process, the Choice Budget elections occur on a distinct schedule that accommodates our Member Agencies' planning cycles. For Year 1 (FY 2026-27), staff bring back a revised FINAL Choice Budget in Fall 2026 to reflect reconciliations and final program commitments of Member Agencies. For Year 2 (FY 2027-28), the mid-cycle review also provides updated Choice Program offerings and preliminary participation commitments, with final reconciliation occurring in Fall 2027. It should be noted that changes to Choice Programs do not affect the rates and charges adopted in April 2026 for Core activities.

FY 2026-27 & FY 2027-28 BUDGET SCHEDULE

NOVEMBER 2025

- Notification to Member Agencies of the start of the biennial budget process and solicitation of input
- Begin internal preparation of budget document

DECEMBER 2025 AND JANUARY 2026

- Review of preliminary budget input by staff on a line-item basis
- Preparation of an internal, draft conceptual budget, and review changes for the upcoming fiscal year
- Request for Member Agencies' preliminary indication of participation in Choice Programs

FEBRUARY 2026

- Review of 1st Draft Budget with A&F Committee with discussion of budget issues with Member Agencies for feedback (2-11-26)
- Formally request comments from all Member Agencies
- Member Agencies' INITIAL participation in Choice-funded Programs (2-17-26)
- Discuss 1st Draft Budget at Member Agency Managers Meeting (2-19-26)
- Meet with Member Agencies as requested or scheduled

MARCH 2026

- Revised information is completed on the prior year's Choice-funded benefits to Member Agencies to serve as the basis of charging agencies for the upcoming year's Choice-funded activities
- Discuss 2nd Draft Budget at A&F Committee (3-11-26)
- Review 2nd Draft Budget at Member Agency Managers' Meeting (3-19-26)
- Update Choice-funded Program Participation
- Member Agencies submit Formal Comments on the Budget (3-27-26)

APRIL 2026

- 3rd/FINAL Draft Budget and Rates are presented to A&F Committee (4-8-26)
- Member Agencies' Formal Comments are presented to A&F Committee (4-8-26)
- Board approval of FINAL Biennial Budget and Rates (4-15-26)

AUGUST 2026

- Reconciliation of the prior fiscal year's Choice-funded Programs participation

OCTOBER/NOVEMBER 2026

- Updated Choice FY 2026-27 FINAL Budget
    - Presented to A&F Committee (10-14-26)
    - Board action (10-21-26)

JANUARY 2027

- Request for Member Agencies' preliminary indication of participation in Choice Programs

FEBRUARY 2027

- Mid-cycle review of Budget is presented to A&F Committee (2-10-27)
- Member Agencies' INITIAL participation in Choice-funded Programs (2-16-27)

MARCH 2027

- Revised information is completed on the prior year's Choice-funded benefits to Member Agencies to serve as the basis of charging agencies for the upcoming year's Choice-funded activities
- Update Choice-funded Program Participation

AUGUST 2027

- Reconciliation of the prior fiscal year's Choice-funded Programs participation

OCTOBER/NOVEMBER 2027

- Updated FINAL FY 2027-28 Choice Budget
    - Presented to A&F Committee (10-13-27)
    - Board action (10-20-27)

2. MWDOC BUDGET PRINCIPLES

Staff continues to utilize the following Budget Principles to develop the Draft Budget:

- **Principle #1: Budget Investments Align with MWDOC's Priorities & Values**
  - The Budget should reflect the mission and goals of MWDOC and support our proposed activities in alignment with the Board's Strategic Priorities to provide value to our Member Agencies. The Budget process should be transparent and readily facilitate public review and input.
- **Principle #2: Activities Based on a County-wide Perspective**
  - MWDOC's service area extends to Orange County's borders, and the budgeted activities must comprehensively address issues, needs, and benefits for both the entire service area and our regional involvement with Metropolitan.
- **Principle #3: Efficient Program Design & Performance**
  - Budgeted programs must consider complementary and cooperative designs to maximize benefits and value from other regional and local water resource programs.
- **Principle #4: Cost Recovery**
  - The Budget will be developed to support cost recovery of all expenses via the rates and charges in a financially prudent manner, adhering to our Reserve Policy.
- **Principle #5: Compliance with Administrative Code**
  - The proposed Budget and budget process should fully comply with applicable sections of the MWDOC Administrative Code.



3. DISTRICT RESERVES

One goal of the budget process is the early identification of the impact on Reserve Funds. The stated goals of the Board are to have reserves fully funded and to balance the Budget to meet those reserve targets. In essence, if the combination of the previous Fiscal Year's audited reserve balances and the current Fiscal Year's year-end estimates indicates that the reserve target will be exceeded, then the proposed Budget should include a draw from the reserve balance down to the target. Conversely, if the projected total reserve balance drops below the target, the proposed Budget should increase the budgeted contribution to bring the reserves back up to the target.

In FY 2022-23, the Board undertook a comprehensive review of its Reserve Policy, which involved several work group meetings and committee discussions. The goal was to better align the Reserve Funds and their targets with the District's needs and priorities. The result clarified the use and function of each reserve account.

Designated Reserves are as follows:

- **Operating Reserve** - The Operating Reserve has been established to fund emergency expenditures, cover unbudgeted and unanticipated costs, and provide working capital if needed. MWDOC has established a target for the Operating Reserve to equal 120 days of cash on hand.
- **Election Reserve** - The Election Reserve funds seven elections every four years. The estimated cost of elections and needed reserve levels shall be updated annually as part of the budget process. If the amount in the Election Reserve exceeds the estimated costs, the Board may consider alternative uses to reduce the District's long-term costs.
- **Other Post-Employment Benefits (OPEB) Reserve** - The Board requested that staff fully fund the OPEB liability in 2016. The actuarial recommendation is to fund between 85% and 95% of the liability and place the remaining amount in an OPEB Reserve fund to avoid overfunding the OPEB trust. This recommendation was implemented in September 2016 with an OPEB Reserve balance of $209,000 to equal MWDOC's Unfunded Liability at that time. Beginning in 2018, the OPEB Reserve will be re-evaluated every two years after each actuarial study, and funds may be transferred to the OPEB trust to stay within the funding range.

Additional Reserve Funds are as follows:

- **General Operations Fund** - Funds used to pay for the District's annual operating expenses. Revenue generated from this fund includes annual meter and groundwater charges.
- **Water Purchase Payments Fund** - Fund that holds amounts paid by Member Agencies for water purchases in advance of the Metropolitan payment date.
- **Conservation Fund** - Fund includes grants, Metropolitan, and Member Agency payments for Water Use Efficiency. These funds may have a negative balance when MWDOC pays rebates and invoices in advance.
- **Trustee Activities** – Funds held for specific trustee activities, such as the Allen McCullough Pipeline (AMP).

Current District investments and cash balances are reflected monthly as part of the A&F Committee Treasurer's Report (1.e. Consolidated Summary of Cash & Investments).

4. COMPENSATION GUIDELINES

MWDOC's compensation system is designed to attract, retain, and reward talented professionals who serve Orange County's water community. This section outlines the guidelines for both Director and staff compensation, including the methodologies used to determine appropriate salary adjustments for the biennial budget period.

DIRECTOR COMPENSATION

Pursuant to Chapter 2 of Division 10 of the Water Code of the State of California (Water Code § 20202), Director compensation may be increased by a maximum of 5.0% for each consecutive calendar year since the last approved compensation adjustment. The Board approved a 2.5% increase in Director compensation for FY 2025-26 (adopted April 16, 2025, Ordinance No. 56).

For FY 2026-27, the Board chose to align Director compensation with the Urban Consumer Price Index (CPI) at 3.20% (adopted April 15, 2026, Ordinance No. 57).

- **Cost:** $17,062 in FY 2026-27 based on Urban CPI at 3.20% plus $2,880 to post required notice; and $18,679 in FY 2027-28 based on the UCLA Anderson School economic forecast CPI estimate of 3.35% plus $2,995 to post required notice.

FY 2027-28, Director compensation will be preliminarily projected based on Board direction during the mid-cycle review in 2027, taking into account the 2026 CPI data and adjustments approved for Year 1. In April 2027, the Board will determine whether to include Director compensation adjustments in the Budget and, if so, at what level within the statutory maximum.

The following has been incorporated into the Final Budget as a placeholder pending Board direction:

- For budgeting purposes, Director compensation adjustments have been included in the Final Budget at CPI estimates, not to exceed statutory requirements.

STAFF COMPENSATION

MWDOC's compensation system includes both job classification-specific salary ranges and person-specific salaries. Annual modifications to both are implemented under different but interrelated practices. A common goal of both practices is to maintain competitive and appropriate salaries and benefits that align with the District's labor market.

JOB CLASSIFICATION SALARY RANGES

MWDOC annually adjusts salary ranges by the local CPI for the previous calendar year.

For FY 2026-27, the 2025 CPI average (through December 2025) for the Los Angeles/Long Beach/Anaheim area is 3.2%, which is lower than the 2024 annual average of 3.3%. The CPI of 3.2% falls into MWDOC's moderate inflation range. The 2025 CPI will be refined with the complete 12-month data in subsequent draft budgets.

For FY 2027-28, the salary range adjustment will be based on the 2026 calendar year CPI, which will not be available until early 2027. This adjustment will be refined during the October 2026 mid-cycle review based on available data at that time.

Every three years, MWDOC contracts for a Comprehensive Benchmark Survey that compares our job classifications with similar agencies and job functions. During the 2023-24 Comprehensive Benchmark Survey, MWDOC found limited salary range corrections to be necessary, which supported the CPI adjustment process.

EMPLOYEE-SPECIFIC SALARIES

MWDOC does not have a Cost-of-Living Adjustment (COLA). Instead, MWDOC establishes a Compensation Pool that facilitates employee salary increases allocated solely on merit. This approach differs from most water agencies surveyed, which provide defined merit and COLA components to their annual salary increases. The functional difference is that while both approaches cover merit and inflation, other agencies guarantee a COLA pay increase to all employees, whereas MWDOC employees are at risk of no salary increase depending upon their performance.

MWDOC utilizes a system of CPI-based formulas to calculate the proposed Compensation Pool. An analysis of 10-year compensation increases and CPI data was conducted to quantify the past practices that successfully maintained MWDOC's salaries as both competitive and within job classification ranges. The formula uses current inflation percentages but is also applied as a merit component to properly align with current market conditions. For example, 0% CPI would calculate as a 0% compensation pool increase and would not reward merit as intended. At the other end of the range, different problems can arise. To minimize the impact of extremes, a system of four CPI ranges with associated Compensation Pool formulas is summarized below.

COMPENSATION POOL CPI RANGES & FORMULAS		
Category	**CPI Range**	**Formula**
Negative	< 0%	2% + (CPI x 0.5)
Low	0% to 2.4%	2% + CPI
Moderate	2.4% to 4.7%	CPI x 1.85
High	> 4.7%	4% + CPI

FY 2026-27 COMPENSATION POOL (YEAR 1)

For FY 2026-27, the 2025 annual CPI of 3.2% for the region falls within the Moderate inflation range (2.4% to 4.7%). Applying the Moderate inflation range formula (CPI x 1.85) to the 3.2% CPI yields a compensation pool of **5.92%**, which was used to calculate the increase in employee salary expense for Year 1.

FY 2027-28 COMPENSATION POOL (YEAR 2 - PRELIMINARY)

For Year 2 budgeting purposes, reliable inflation estimates are based on the University of California, Los Angeles (UCLA) Anderson School economic forecast. For FY 2027-28, the UCLA Anderson forecast projects a CPI estimate of 3.35% for the region. Applying the Moderate inflation range formula (CPI x 1.85) to the estimated 3.35% CPI yields a preliminary compensation pool of **6.20%**, which was used to calculate the increase in employee salary expense for the Year 2 placeholder. The actual Year 2 salary range adjustments will continue to be based on the United States Department of Labor, Bureau of Labor Statistics CPI for the Los Angeles/Long Beach/Anaheim area. This preliminary estimate will be refined during the mid-cycle review, based on actual 2026 CPI data through the third quarter, with final calculations completed once the full 2026 calendar-year CPI data becomes available.

MARKET COMPARISON

MWDOC conducts an annual direct labor market survey as part of the budget process. The survey of approximately 20 water utilities provides an objective comparison of how MWDOC's salary system has performed relative to the market. As noted above, MWDOC's salary ranges have generally tracked labor market conditions. In addition, MWDOC salaries have largely remained in the mid-range, with only long-tenured employees approaching the range ceiling for their positions. Below are the Merit/COLA Survey results from FY 2025-26. This survey will be updated once FY 2026-27 data are collected.

MERIT/COLA 2025-26 Survey				
Agency Name	**COLA (%)**	**Merit Max (%)**	**Avg. Merit Increase Granted (%)**	**Total (%) COLA + Avg. Merit**
Calleguas Municipal Water District	NR	NR		
Eastern Municipal Water District	2.70%	5.00%	4.30%	7.00%
El Toro Water District	NC	9.30%	6.30%	6.30%
Inland Empire Utilities Agency	NR	NR		
Irvine Ranch Water District	TBD	4.00%	4.00%	4.00%
Laguna Beach County Water District	2.90%	2.50%	2.25%	5.15%
Las Virgenes Municipal Water District	3.00%	8.00%	5.00%	8.00%
Mesa Water District	3.00%	5.00%	2.50%	5.50%
Moulton Niguel Water District	5.00%	5.00%	2.50%	7.50%
Orange County Sanitation District	NC	5.00%	5.00%	5.00%
Orange County Water District	TBD	6.00%	3.00%	3.00%
San Diego County Water Authority	TBD	7.50%	5.00%	5.00%
Santa Margarita Water District	3.00%	5.00%	3.00%	6.00%
South Coast Water District	5.00%	5.00%	3.50%	8.50%
Three Valleys Municipal Water District	3.24%	8.24%	5.00%	8.24%
Walnut Valley Water District	2.50%	5.00%	5.00%	7.50%
West Basin Municipal Water District	NR	NR		
Western Municipal Water District	3.20%	5.00%	3.50%	6.70%
Yorba Linda Water District	5.00%	5.00%	5.00%	10.00%
Average	6.46%			
MWDOC	5.92%			

TBD: Determination in progress, NC: No Cola, NR: No reponse

5. BUDGET INPUT FROM MEMBER AGENCIES

MWDOC staff initiated the Biennial Budget process for FY 2026-27 and FY 2027-28 in November 2025 with an A&F Committee posting of the Budget Schedule. At the November 2025 Member Agency General Managers Meeting, Member Agencies were informed that the budget process had begun and that input was being solicited. The 1st Draft Budget was presented on February 11, 2026, the 2nd Draft Budget on March 11, 2026, and the 3rd Draft Budget was presented on April 8, 2026. Final adoption by the Board is anticipated on April 15, 2026.

Member Agency participation is vital in shaping our FY 2026-27 and FY 2027-28 Budget, and we encourage Member Agencies to share initial suggestions and subsequent comments throughout the budget development process and during the mid-cycle review. These insights are essential to delivering services and resources that meet the needs of each agency's service area over the two-year budget cycle.

While no formal written input has been received to date, staff discussions with Member Agencies have yielded positive feedback. Member Agencies expressed appreciation for the gradual, predictable rate structure and noted the value of MWDOC's inclusive, transparent approach to developing shared services programs that meet their needs. They also appreciated MWDOC staff's efforts to explain Metropolitan's new fixed treated water charges and the implications for their agencies.

6. KEY PRIORITIES & INITIATIVES

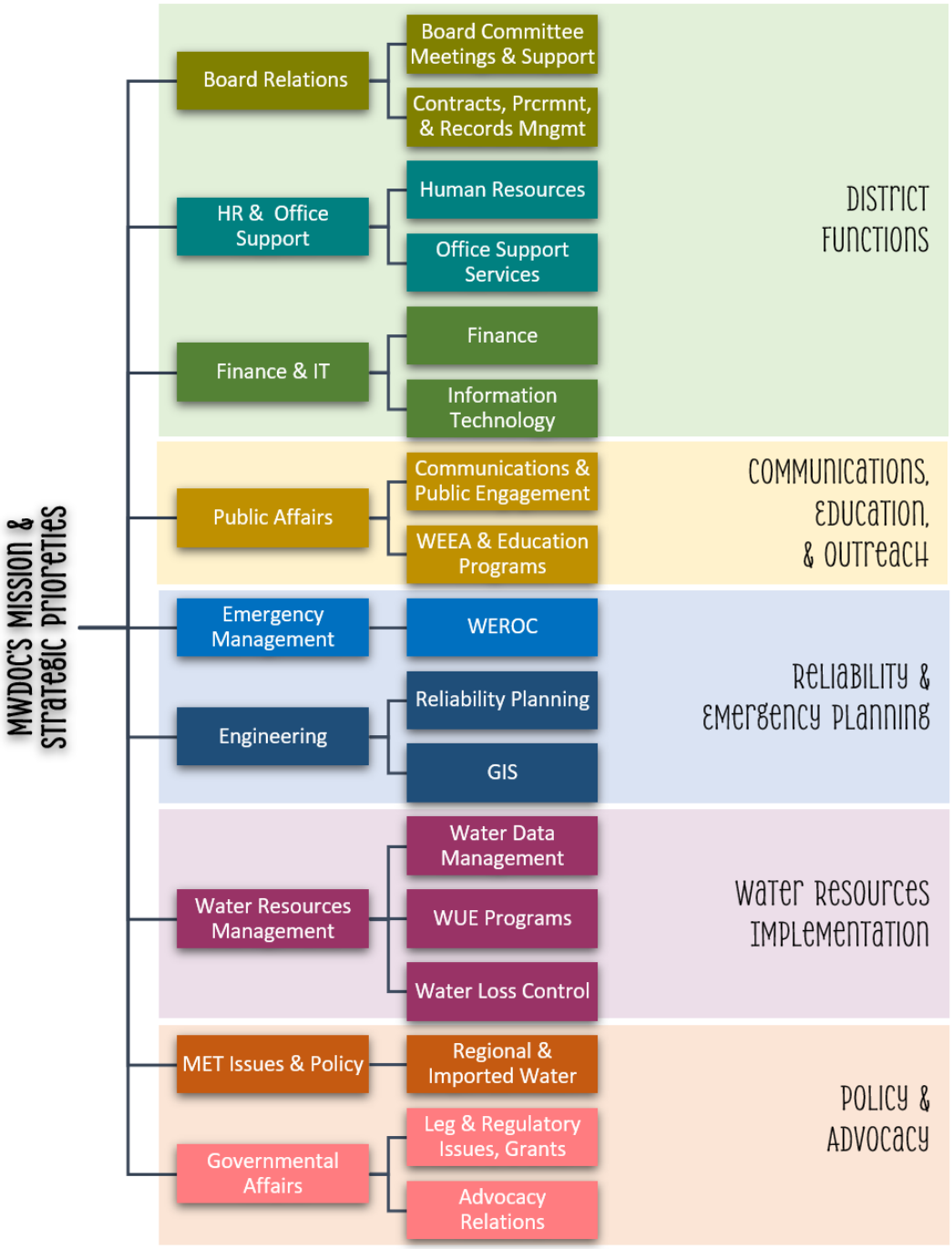
In 2024, MWDOC completed a comprehensive Needs Assessment to evaluate our organizational effectiveness, current and needed resources, and processes. The Needs Assessment sought to ensure proper alignment with the Board's Strategic Priorities by carefully examining the resources required to achieve MWDOC's mission and services. Based on the findings of this Assessment, the organizational structure was refined and is now in place to align with our strategic priorities and improve operational efficiency. The structure maintains our core services while positioning MWDOC to better meet future challenges and opportunities in outreach and advocacy, Board services, water resources management, and Member Agency support.

Central to this two-year budget is a strategic emphasis on developing and retaining our talented team. The two-year budget framework provides enhanced opportunities for comprehensive staff development initiatives, including robust onboarding programs that ensure new team members are fully integrated into MWDOC's culture and operations. We are committed to expanding professional development opportunities that build technical expertise and leadership capabilities across all levels of the organization. Thoughtful succession planning ensures continuity of institutional knowledge and prepares the next generation of leaders to guide MWDOC into the future. Additionally, enhanced organizational planning processes allow managers to develop their teams strategically, align individual development with organizational needs, and create clear career pathways for staff growth. These investments in our workforce directly support one of the Board's Strategic Priorities: strengthening and renewing MWDOC's staff capabilities through workforce development and succession planning.

The organizational structure features five focus areas:

- **District Functions**
  - Board Relations ..... Cost Center 11
  - Administration & Overhead ..... Cost Centers 12, 19
  - Human Resources ..... Cost Center 13
  - Finance & Information Technology ..... Cost Centers 41, 45
- **Communications, Education, & Outreach**
  - Public Affairs Communications ..... Cost Center 32
  - Education & Workforce Development ..... Cost Centers 30, 32, 63
- **Reliability & Emergency Planning**
  - Engineering & Planning ..... Cost Center 21, 71
  - Water Emergency Response (WEROC) ..... Cost Center 25
- **Water Resources Implementation**
  - Water Use Efficiency ..... Cost Centers 34, 35, 62
  - Water Loss Control ..... Cost Centers 36, 70
- **Policy & Advocacy**
  - Metropolitan & Water Resources ..... Cost Center 23
  - Government Affairs & Policy ..... Cost Center 31

This organizational structure achieves several interconnected objectives. It creates more efficient communication channels while enhancing collaboration between related functional areas within the District. The structure establishes clear lines of accountability for strategic priorities, ensuring that responsibilities are well-defined and trackable. Additionally, it better aligns resources with organizational objectives, ensuring that personnel, budget, and other assets are optimally distributed to support the District's core mission and goals. Importantly, this structure provides clarity for career development pathways and supports succession planning by identifying key roles and development opportunities throughout the organization.



BOARD RELATIONS

COST CENTER 11

Board Relations supports the District's governance framework, ensuring transparency, accountability, and legal compliance across all board operations and public-facing activities. From managing the full lifecycle of board meetings—including agenda preparation, minute-taking, and hybrid meeting coordination—to safeguarding public access through records management and legal notice publication, Board Relations provides essential support to uphold the District's commitment to open government. The scope of activities and initiatives extends beyond traditional board support to encompass comprehensive compliance monitoring, contract management coordination, and proactive governance of regulatory requirements to serve the District with integrity and excellence.

Fundamental activities include:

- Staff attendance, preparation, and compilation of Board and Committee agendas, packets, and minutes.
- Assists in the review and development of District policies and ensures compliance with the District Administrative Code and Contracts Manual, publishes required legal notices, and coordinates all public records requests.
- Provides the oversight and maintenance of the Electronic Records Management System for the District, ensuring that all required documents are retained in accordance with the retention schedule and legal requirements, and trains staff on policies related to accessing, storing, and transmitting electronic records.
- Ensures compliance with respect to State, County, and Fair Political Practices Commission filings and deadlines, as well as various laws and legal requirements (Brown Act, Assembly Bill (AB) 2449, AB 1234, etc.).
- Manages vacancies, publishes required election notices, and coordinates election materials with the Orange County Registrar of Voters.
- Provides support to the Office of the General Manager, including managing correspondence, handling public inquiries, and maintaining the District seal.

KEY INITIATIVES FOR FY 2026-27 & FY 2027-28

Administrative Code Updates - Conduct a comprehensive review and update of the District Administrative Code to reflect current organizational structure, operational practices, and legal requirements. This effort will ensure alignment with the 2024 Needs Assessment recommendations and incorporate lessons learned from the transition to biennial budgeting. Following the updates, provide training and guidance to staff and Board members on revised provisions to ensure smooth implementation and compliance.

Enhanced Contract Management Procedures - Implement improved contract development and compliance monitoring procedures following the organizational changes that established Board Relations as the central contract management hub. This includes developing standardized processes for contract lifecycle management, providing training and guidance for staff, and exploring enhanced reporting capabilities offered by the new Enterprise Resources Planning (ERP) system. The effectiveness of these improvements will be assessed and refined based on user feedback and operational experience.

Board Support Technology Enhancement - Evaluate and implement modernized tools for agenda management, document distribution, and hybrid meeting support to improve efficiency and accessibility for Board members, staff, Member Agencies, and the public. Tools will be refined and expanded based on user feedback and identified opportunities for additional functionality or integration.

Americans with Disabilities Act (ADA) Title II Web and Mobile Application Accessibility Rule – In April 2024, the United States Department of Justice published a rule establishing technical requirements for state and local governments to ensure their websites and mobile apps are accessible to people with disabilities. To ensure compliance, staff will evaluate all digitally available Board materials and implement standards and procedures by the April 26, 2027, deadline for special district governments.

Compliance Calendar System - Implement a centralized tracking system for all regulatory deadlines and filing requirements, including State, County, and Fair Political Practices Commission obligations, to ensure proactive compliance management.

Public Records Request Process Improvement - Streamline response procedures and implement enhanced tracking systems to improve efficiency, ensure compliance with legal timelines, and provide reporting on public records activity.

Records Management Optimization and Planning - Evaluate and refine electronic records management processes, including assessment of current retention practices and exploration of opportunities to enhance efficiency through technology improvements and staff training enhancements. Develop a strategic plan for electronic records management that addresses long-term storage, accessibility, and compliance needs, incorporating emerging technologies and best practices.

Cost Center 11: Board Relations	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Director Conference & Travel Expenses (See Exh F)	53,780	53,184	55,153	(596)	1,969
Director Salaries & Benefits	601,384	632,169	654,375	30,785	22,206
Election Expenses	605,000	600,000	470,000	(5,000)	(130,000)
Employee Salaries & Benefits	605,527	496,423	522,789	(109,104)	26,366
Facilities & Vehicle Expenses	7,300	7,300	7,300	-	-
Legal Expenses (See Exh J)	235,000	230,000	235,000	(5,000)	5,000
Memberships & Sponsorships (See Exh D)	48,652	47,084	48,785	(1,568)	1,701
Other Expenses*	12,000	15,380	15,995	3,380	615
Training Expenses (See Exh J)	2,500	2,500	2,500	-	-
Expenditure Total	**2,171,143**	**2,084,040**	**2,011,897**	**(87,103)**	**(72,143)**

*Other Expenses include postage and miscellaneous expenses.

ADMINISTRATION & OVERHEAD

COST CENTERS 12, 19

Administrative Services provides support to the entire District to ensure operations run smoothly and efficiently.

Fundamental activities include:

- Oversight and maintenance of District mailing lists to provide a centralized database for staff in improving efficiencies.
- Personnel-related activities such as recruitment, screening, selection, employee orientation, benefits and compensation administration, employee documentation, performance management, research and surveys, and employee training and development.
- Implementation of personnel and mandated policies.
- Oversight of the Safety and Risk Management and the District's Workers Compensation, Liability, and Property Insurance Programs.
- Oversight of the purchase of office supplies, furniture, and equipment.
- Coordination of District Travel and Accommodations for Staff [3].
- Oversight of all items related to building facilities maintenance and management.
- Intra-District support.

KEY INITIATIVES FOR FY 2026-27 & FY 2027-28

Lunch and Learn Training Program - Continue and expand the District-wide Lunch and Learn series that provides accessible professional development opportunities for all staff. Topics will cover a broad range of subjects, including industry trends, technical skills, leadership development, wellness, and emerging issues in water management. This informal learning format encourages intra-District knowledge sharing and builds organizational capacity.

Retirement Plan Financial Advisory Services – Continue to utilize the District's financial advisor to review the 401 and 457 retirement plan investment funds and implement necessary plan improvements. This includes evaluating fund performance, assessing fee structures, reviewing investment options for appropriateness and diversity, and ensuring the plans remain competitive with market offerings. Provide one-on-one meetings with participants and

[3] A reminder that memberships outlined in the Budget's Exhibit D are approved by the Board with the adoption of the Budget. Therefore, such memberships will not be brought to the Board for individual approval. However, any new memberships not included in Exhibit D will need to be brought to the Board for consideration and approval.

Similar to memberships, standard conferences for Board and staff (such as those listed in Exhibits E and F) are approved by the Board with adoption of the Budget. This approval includes staff travel/attendance for any out-of-state conferences listed on Exhibits E and F. After Budget adoption, any new out-of-state conferences will be brought to the Board for consideration and approval.

informational meetings on the financial market, finances, and retirement. Recommendations will be developed to optimize retirement benefits for employees while maintaining fiscal responsibility.

Building Maintenance and Facility Improvements - Maintain ongoing oversight of building maintenance and repairs to ensure all necessary upkeep is performed, including the installation of shading material to reduce glare entering the office and affecting various work areas and a noise-cancelling system to reduce office noise. Continue coordination with Orange County Water District (OCWD) regarding facility improvements, including the completion of any remaining audiovisual equipment upgrades in the MWDOC/OCWD Joint Boardroom and the assessment of other facility enhancement needs.

Safety and Risk Management Program Enhancement - Conduct comprehensive reviews of the District's Workers Compensation, Liability, and Property Insurance programs to ensure appropriate coverage levels and identify opportunities for cost savings or risk mitigation. Enhance workplace safety protocols and training programs to maintain a safe working environment and minimize liability exposure.

Administrative Systems Optimization - Evaluate and refine administrative support systems, including purchasing processes, travel coordination, and District support services, to improve efficiency and responsiveness. This includes assessing opportunities for automation, streamlining approval workflows, and ensuring administrative functions align with the organizational structure implemented following the 2024 Needs Assessment.

Database Management Enhancement - Continue overseeing and optimizing District mailing lists, ensuring centralized databases remain current and support efficient communication across the District and with external stakeholders. Implement improvements to data management practices and explore opportunities for enhanced functionality.

Cost Center 12: Administration	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
CDR Support**	72,650	-	-	(72,650)	-
Employee Conference & Travel Expenses (See Exh E)	128,397	45,955	47,270	(82,442)	1,315
Employee Salaries & Benefits	794,697	695,899	698,007	(98,798)	2,108
Facilities & Vehicle Expenses	4,750	4,750	4,940	-	190
Memberships & Sponsorships (See Exh D)	151,684	34,663	36,049	(117,021)	1,386
Other Expenses*	24,300	21,020	21,661	(3,280)	641
Professional Services (See Exh J)	-	21,000	21,840	21,000	840
Training Expenses (See Exh J)	6,000	-	-	(6,000)	-
Expenditure Total	**1,182,478**	**823,287**	**829,767**	**(359,191)**	**6,480**

*Other Expenses include temporary help expenses, business expenses, book subscriptions, and miscellaneous expenses.

**Cost Center reassigned (CDR Support moved from Cost Center 12 to Cost Center 21).

Cost Center 19: Overhead	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Employee Salaries & Benefits	769,357	987,236	1,058,453	217,879	71,217
Facilities & Vehicle Expenses	214,325	303,936	238,095	89,611	(65,841)
Other Expenses*	167,717	159,034	165,331	(8,683)	6,297
Professional Services (See Exh J)	5,000	975	1,014	(4,025)	39
Expenditure Total	**1,156,399**	**1,451,181**	**1,462,893**	**294,782**	**11,712**

*Other Expenses include health insurance for retirees, office supplies, postage, reproduction expenses, bank fees, and miscellaneous expenses.

HUMAN RESOURCES

COST CENTER 13

Human Resources (HR) is dedicated to attracting, developing, and retaining a talented and engaged workforce that supports MWDOC's mission and Strategic Priorities. HR serves as a strategic partner across the District, providing comprehensive support in talent management, employee relations, benefits administration, and organizational development.

Fundamental activities include:

- Recruitment, screening, and selection of qualified candidates
- New employee onboarding and orientation programs
- Benefits and compensation administration
- Maintenance of employee documentation and records
- Performance management and employee relations
- Compliance with employment laws and regulations
- Training and professional development coordination
- Organizational development and culture initiatives

KEY INITIATIVES FOR FY 2026-27 & FY 2027-28

Comprehensive Onboarding Program - Develop and implement an enhanced onboarding experience that ensures new team members are fully integrated into MWDOC's culture and operations. The program will include structured orientation sessions, mentorship opportunities, role-specific training, and regular check-ins during the first 90 days. Success metrics will be established to evaluate onboarding effectiveness and new hire retention.

Professional Development Framework - Expand professional development opportunities across all levels of the organization to build technical expertise and leadership capabilities. This includes identifying core competencies for each role, creating individual development plans, facilitating access to external training and certification programs, and supporting attendance at industry conferences and workshops. The framework will align individual growth with organizational needs and career pathway development.

Succession Planning Program - Implement a comprehensive succession planning strategy to ensure continuity of institutional knowledge and prepare the next generation of leaders. This includes identifying critical positions and high-potential employees, creating development plans for succession candidates, facilitating knowledge transfer from critical staff, and establishing leadership development pipelines. The program will be integrated with District planning processes to ensure organizational readiness for future transitions.

District Planning Support - Partner with senior management to develop strategic workforce plans that align staffing and development needs with organizational goals and priorities. This includes conducting workforce assessments, identifying skill gaps, developing hiring and training strategies, and creating clear career pathways that support employee growth and organizational effectiveness.

Performance Management Enhancement - Refine performance management processes to ensure they effectively support employee development, recognize achievements, and address performance concerns. This includes updating evaluation tools, providing manager training on effective feedback and coaching techniques, and ensuring alignment between individual performance goals and District strategic priorities.

Paylocity HR Software Module – HR will be working with Finance in the implementation of a new Finance software system and HR module. This will allow improved tracking of employee personnel records and the ability to generate various HR reports in an efficient manner.

Employee Engagement and Culture Initiatives - Develop and implement programs that strengthen organizational culture, enhance employee engagement, and support work-life balance. This includes conducting employee surveys, facilitating team-building activities, recognizing employee contributions, and creating forums for employee feedback and participation in District improvements.

Compensation and Benefits Competitiveness - A comprehensive understanding of both salary and benefits competitiveness is essential for attracting and retaining top talent. While the District's policy is to perform a Salary Benchmark Survey every three years (last completed in Spring 2024, with the next scheduled for Fall 2026-Spring 2027), these surveys do not closely evaluate the benefits component or compare MWDOC's benefits to those of similar agencies. Staff proposes initiating a Comprehensive Salary and Benefits Study early in FY 2026-27. Concurrent review of both the District's benefits and salaries will provide an opportunity to reduce duplicative analysis and yield a comprehensive set of recommended changes that support one another.

Mandatory Compliance Training - Ensure timely completion of all required training, including Harassment Prevention, Workplace Violence Prevention, and other legally mandated programs. Develop tracking systems to monitor compliance, schedule regular training sessions, and maintain documentation in accordance with legal requirements.

Cost Center 13: Human Resources	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Employee Conference & Travel Expenses (See Exh E)**	-	5,600	5,764	5,600	164
Employee Salaries & Benefits	535,329	542,328	581,286	6,999	38,958
Legal Expenses (See Exh J)	25,000	27,040	28,121	2,040	1,081
Memberships & Sponsorships (See Exh D)**	-	1,398	1,453	1,398	55
Other Expenses*	35,500	39,520	41,000	4,020	1,480
Professional Services (See Exh J)	-	60,000	-	60,000	(60,000)
Training Expenses (See Exh J)	58,945	54,000	56,000	(4,945)	2,000
Expenditure Total	**654,774**	**729,886**	**713,624**	**75,112**	**(16,262)**

*Other Expenses include miscellaneous expenses.

**Cost Center reassigned (Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 13).

FINANCE & INFORMATION TECHNOLOGY

COST CENTERS 41, 45

Finance, Accounting, and Information Technology (IT) serve as a backbone to the District. Finance and IT staff provide essential support to not only the District, but also to WEROC for disaster recovery at both the District office and the Emergency Operations Center. Finance and IT staff prioritize cybersecurity to protect the District's systems and data and stay informed on emerging technologies and best practices to keep the IT infrastructure resilient. Finance and IT staff also maintain focus on financial stewardship while ensuring adherence to prevailing audit standards.

FINANCE

Finance and Accounting staff support MWDOC by managing payroll, accounts payable and receivable, fixed assets, investments, grant funding, reconciliations, and technology systems. In addition, Finance provides comprehensive monthly accounting to our Member Agencies, including billing for water deliveries, in-lieu credits, Local Resource Program payments, conservation rebates, shared services, and other Choice Programs.

Fundamental activities include:

- General ledger accounting, journal entries, account reconciliations, and fund accounting in compliance with Governmental Accounting Standards
- Preparation of monthly and annual financial statements and the State Controller's Financial Transactions Report
- Coordination of the annual independent external financial audit
- Budget development, monitoring, and management of revenues, expenditures, and fund balances in compliance with Board-approved budgets
- Accounts payable and receivable, including vendor invoice processing, Member Agency billing for wholesale water deliveries and special program costs, and conservation rebate processing
- Payroll processing, benefits accounting, and compliance with CalPERS, IRS, and labor regulations
- Treasury and cash management in accordance with the California Government Code and District investment policy, including preparation of monthly investment reports for the Board
- Contract review for financial accuracy and budget alignment
- Financial reporting and presentations in support of Board meetings and public transparency requirements

KEY INITIATIVES FOR FY 2026-27 & FY 2027-28

Two-Year Budget Cycle Financial Management - Adapt financial reporting, tracking, and forecasting systems to support the biennial budget framework. This includes developing Year 1 versus Year 2 tracking mechanisms, enhancing mid-cycle review reporting capabilities, and improving multi-year financial projections. Evaluate the effectiveness of the first two-year budget cycle and develop recommendations for future biennial budgets.

Member Agency Billing System Enhancement - Explore improvements to Member Agency billing systems to enhance accuracy, efficiency, and transparency. This includes streamlining billing processes for water deliveries,

Choice Programs, and shared services, as well as improving reporting capabilities for Member Agency financial planning.

Grant Management and Tracking Improvements - Explore enhanced systems for tracking grant funding, expenditures, compliance, and reporting requirements. This includes improving coordination between cost centers on grant-funded activities and ensuring timely and accurate reporting to funding agencies.

Streamline Financial Procedures – Continue to identify operational efficiencies by automating manual processes, reducing redundancies, and optimizing workflows.

Cost Center 41: Finance	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Audit Expenses (See Exh J)	37,445	38,418	39,420	973	1,002
Employee Conference & Travel Expenses (See Exh E)**	-	-	1,700	-	1,700
Employee Salaries & Benefits	712,128	914,024	1,006,935	201,896	92,911
Memberships & Sponsorships (See Exh D)**	-	510	516	510	6
Other Expenses*	1,000	1,200	1,200	200	-
Professional Services (See Exh J)	15,200	9,700	11,800	(5,500)	2,100
Software & Hardware**	135,000	-	-	(135,000)	-
Expenditure Total	**900,773**	**963,852**	**1,061,571**	**63,079**	**97,719**

*Other Expenses include miscellaneous expenses.

**Cost Center reassigned (Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 41, Software & Hardware moved from Cost Center 41 to Cost Center 45.

INFORMATION TECHNOLOGY

IT prioritizes cybersecurity to protect our systems and data, stays informed on emerging technologies and best practices to keep our IT infrastructure resilient, and also focuses on financial stewardship while ensuring adherence to prevailing audit standards.

IT administers computers, software, networks, and other electronic devices to enable staff to leverage information. It encompasses a wide range of technologies and applications that reside in the cloud, on-premises, and in hybrid environments. Paramount to the success of IT is maintaining a focus on cybersecurity to protect assets, maintain trust, and ensure business continuity. IT also manages all District-wide software licenses and subscriptions, ensuring cost-effective procurement, compliance with licensing agreements, and optimal utilization of technology resources.

KEY INITIATIVES FOR FY 2026-27 & 2027-28

Enterprise Resource Planning (ERP) System Implementation and Optimization - Working in partnership with Finance, complete the implementation of the new ERP system to replace the legacy system, which no longer meets the District's needs. IT will manage the technical implementation, system architecture, data migration,

security configuration, and integration with existing systems. Year 1 will focus on full system deployment, technical infrastructure setup, staff training on system access and functionality, and initial optimization. Year 2 will emphasize system refinements, performance tuning, advanced functionality implementation, and ongoing technical support. This modern solution will enhance efficiency, streamline processes, and facilitate data-driven decision-making across finance and administrative functions.

GIS System Implementation and Integration - Implement an integrated Geographic Information System (GIS) platform to support District-wide operations. Year 1 will focus on completing the GIS scoping assessment, establishing core system architecture, developing data integration protocols, and providing initial training for key staff. Year 2 will emphasize specific application development for Water Use Efficiency, Water Loss Control, Engineering, and WEROC, as well as advanced spatial analysis capabilities and potential public-facing mapping tools. This initiative directly supports multiple District priorities and enhances decision-making capabilities across the District.

Infrastructure Modernization and Optimization - Execute a comprehensive infrastructure replacement and modernization program to address end-of-life IT equipment. This includes server consolidation and modernization (phased over both years), a desktop and laptop replacement program (distributed across both years), Network Attached Storage (NAS) upgrades for centralized storage and backup, and network equipment updates to strengthen cybersecurity defenses, ensure high availability, and improve operational efficiencies.

Software License and Subscription Management - Consolidate management of all District-wide computer software licenses and subscriptions under IT to improve cost tracking, ensure compliance, optimize utilization, and identify opportunities for cost savings through volume licensing or subscription consolidation. This centralized approach will provide better visibility into total technology costs and support more strategic software procurement decisions.

Cybersecurity Program Enhancement - Maintain and enhance comprehensive cybersecurity measures to protect District assets and data. Ongoing initiatives include conducting Cyber Hygiene scans in coordination with the Department of Homeland Security (DHS), performing cyber vulnerability scans and analyses with our Managed Security Service Provider (MSSP), testing backup systems reliability and effectiveness (integrity testing), refining Security Information and Event Management (SIEM) software configuration and utilization, monitoring intelligent end-point detection and response systems for real-time and historical visibility, and conducting periodic security awareness training and phishing testing for all staff.

Business Systems Support - Provide comprehensive technical support for the implementation and optimization of key business systems, including the new ERP system, the WUE Database modernization, a GIS platform, and other applicable applications. This includes ensuring proper system integration, maintaining data integrity, providing user support, and facilitating training and adoption.

Disaster Recovery and Business Continuity - Maintain and enhance disaster recovery capabilities for both the District office and WEROC's Emergency Operations Center. This includes regular testing of backup and recovery systems, updating business continuity plans, and ensuring redundancy for critical systems and data.

Cloud and Hybrid Environment Management - Continue to optimize the District's hybrid technology environment, balancing cloud-based, on-premises, and hybrid solutions to maximize efficiency, security, and cost-effectiveness while maintaining appropriate control and accessibility.

Cost Center 45: Information Technology	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Employee Salaries & Benefits	179,860	210,409	222,944	30,549	12,535
Facilities & Vehicle Expenses	25,000	-	-	(25,000)	-
Memberships & Sponsorships (See Exh D)**	-	771	803	771	32
Other Expenses*	1,500	2,000	2,000	500	-
Professional Services (See Exh J)	65,000	69,000	69,360	4,000	360
Software & Hardware**	210,511	260,193	274,662	49,682	14,469
Expenditure Total	**481,871**	**542,373**	**569,769**	**60,502**	**27,396**

*Other Expenses include miscellaneous expenses.

**Cost Center reassigned (Memberships & Sponsorships moved from Cost Center 12 to Cost Center 45, Software & Hardware moved from Cost Center 41 and Cost Center 21 to Cost Center 45).

COMMUNICATIONS, EDUCATION & OUTREACH

COST CENTERS 32, 30 *(NEW)*, 33 *(NEW)*, *62*

Public Affairs (PA) serves as MWDOC's primary voice to the public, Member Agencies, stakeholders, and the broader water community. Through strategic communications, education programs, and workforce development initiatives, PA enhances public awareness of critical water issues, supports Member Agency communications efforts, and builds the next generation of water professionals. PA also works closely with the cities of Anaheim, Fullerton, and Santa Ana to ensure that essential programs, initiatives, and incentives reach communities throughout Orange County in a consistent and impactful way. PA's work spans from K-12 education to professional workforce development and from community engagement to regional communications coordination.

PUBLIC AFFAIRS COMMUNICATIONS

The Public Affairs Communications team advances regional water conservation and efficiency by delivering clear, compelling, and accessible information to the public. The Communications team elevates awareness of critical water issues and District priorities through integrated communications efforts, including events, digital content, educational materials, presentations, and outreach programs.

Fundamental activities include:

- Regional communications collaboration, strategic communications alignment, and Member Agency Public Information Officer (PIO) support.
- Community engagement through events, the Speakers Bureau, Ricky the Rambunctious Raindrop™ mascot appearances, and an award-winning social media presence
- Digital outreach through videos, media toolkits, public service announcements, news articles, briefing papers, and communications materials
- Special events, including the Water Policy Forum & Dinner and the annual OC Water Summit (co-hosted with OCWD)

KEY INITIATIVES FOR FY 2026-27 & FY 2027-28

Expanded Video Content Strategy - Strengthen visibility and public engagement through an expanded video strategy that highlights Member Agency spotlights showcasing collaborative efforts across Orange County; annual *Year in Review* videos that capture key achievements and progress; and informative content explaining critical infrastructure work, such as leak detection and emergency management. This approach will also include short-form, social-media-optimized videos tailored for platforms like Instagram and YouTube.

75th Anniversary Commemoration (FY 2026-27) – Continue executing a year-long celebration of MWDOC's 75th Anniversary featuring commemorative events, including Water Policy Dinners with water industry leaders, legacy publications chronicling MWDOC's contributions to Orange County's water reliability, such as an Orange County Register retrospective insert, and community partnerships with local organizations, schools, and businesses to expand the reach and impact of anniversary programming.

Public Awareness and Engagement Enhancement - Address declining local news capacity by strengthening digital storytelling through expanded social media engagement and targeted newsletters; implement localized content marketing strategies that leverage search engine optimization and community-based events; and build innovative partnerships with influencers, local businesses, civic organizations, the Orange County Grand Jury, and schools to amplify outreach, extend message reach, and strengthen trusted community connections.

Website Optimization and Digital Communications - Leverage the newly refreshed MWDOC website, designed to support a future transition to a high-performance hosting environment, including an intuitive user experience, expanded and accessible resources, enhanced ADA compliance, a regularly updated insights blog, and improved search engine optimization to increase visibility, deepen public engagement, and reinforce the District's leadership in water stewardship, efficiency, and transparency.

Member Agency Communications Support - Expand and elevate Public Affairs Workgroup meetings to deliver timely and actionable program updates to Member Agency Public Information Officers, align and coordinate unified regional messaging, and provide strategic communications support, best-practice sharing, and targeted professional training that strengthens consistency, effectiveness, and collaboration in countywide and broader regional water communications efforts.

Cost Center 32: Public Affairs	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Employee Conference & Travel Expenses (See Exh E)**	-	5,399	6,574	5,399	1,175
Employee Salaries & Benefits	1,078,575	961,072	1,020,457	(117,503)	59,385
Memberships & Sponsorships (See Exh D)**	-	2,010	1,463	2,010	(547)
Other Expenses*	167,400	77,600	79,600	(89,800)	2,000
Professional Services (See Exh J)	220,000	170,000	165,000	(50,000)	(5,000)
Expenditure Total	**1,465,975**	**1,216,081**	**1,273,094**	**(249,894)**	**57,013**

*Other Expenses include reproduction expenses and miscellaneous expenses.

**Cost Center reassigned (Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 32).

EDUCATION & WORKFORCE DEVELOPMENT

The Education and Workforce Development team creates pathways that connect water education to career awareness by engaging students, educators, and industry partners. These efforts include K-12 Choice School Programs, Career Technical Education activities, teacher training(s), student events, and workforce collaborations, all of which form a connected learning network supporting water literacy, sustainable stewardship behaviors, and water career awareness across Orange County.

Fundamental activities include:

- K-12 Choice School Programs providing standards-aligned water education to Orange County students
- Career Technical Education (CTE) partnerships with high schools and post-secondary institutions
- Teacher training(s) and professional learning opportunities
- Student engagement events and facility tours
- Water Energy Education Alliance (WEEA) leadership and coordination

KEY INITIATIVES FOR FY 2026-27 & FY 2027-28

K-12 Choice School Programs Renewal – Assist, through interactive assemblies and inquiry-based activities that align with academic standards, Orange County's youngest water users in developing a strong foundation of water knowledge. This prepares them to make informed decisions about water usage and how to protect its long-term quality and availability. The MWDOC Choice School Programs save Orange County water providers significant time and money while providing consistent, vetted, water-focused educational programming for all students participating in the Programs and encouraging the next generation to consider careers in water. During this budget biennium, staff will also explore Orange County Stormwater's participation in the Middle School Program, which aligns with California science standards addressing watersheds, stormwater systems, and water quality while expanding the funding base for current participants.

CTE Program Development - Serve as a core industry partner in developing a pilot CTE Program at Villa Park High School in coordination with Orange Unified School District, WEEA, and regional water agencies. Support curriculum development for the Sustainable Water Technology & Systems course, facilitate industry presentations and career exploration activities for students, and coordinate hands-on learning experiences, including facility tours with OCWD and Metropolitan. This pilot Program introduces high school students to water-related careers through applied coursework and focused industry engagement.

Teacher Training and Capacity Building - Expand educator capacity through Project Water Education Today (Project WET) teacher trainings delivered in partnership with our Member Agencies, providing educators with objective, science-based, standards-aligned water education activities. Host Project WET facilitator training(s) in partnership with Metropolitan to increase the number of local trainers serving Orange County, enabling more frequent, locally-delivered, professional learning opportunities for educators across the region.

Post-Secondary Education Engagement - Strengthen connections with community colleges and universities through events, collaborations, and career pathway programming. Support film screenings, expert panels, and

networking opportunities that connect students with water professionals and career opportunities. Advance collaboration between WEEA and Water UCI on workforce development research and regional discovery sessions that inform applied research and guide workforce priorities.

Student Engagement Events - Continue participation in signature events, such as the Children's Water Education Festival, providing educational booths and interactive activities that reach hundreds of students while introducing water career pathways and connecting early education with workforce awareness. Additional programming includes facility tours, career presentations, panel discussions with water professionals, and student workshops that build early understanding of water supply systems and water quality and connect classroom learning to real-world applications.

WEEA Leadership - Continue MWDOC's pivotal leadership role in WEEA, a dynamic statewide workforce collaborative that bridges the gap between education and industry. WEEA leverages members' collective resources, expertise, and relationships to create sustainable career pathways for California students into high-quality, living-wage jobs in the water and energy sectors. Through this leadership, MWDOC helps shape the next generation of skilled workers, addresses workforce shortages in critical sectors, and positions the District as a key influencer in connecting students with water and energy careers through strategic partnerships, data-driven insights, leadership roundtables, and innovative initiatives like Education-to-Workforce Tours.

Note: The Education Initiatives allocation includes the $10,000 increase, raising the total from $35,000 to $45,000 for FY 2026–27 and FY 2027–28. This increase supports the expansion of education and workforce development programming, including new CTE partnerships, teacher training(s) and professional learning opportunities, engagement with post-secondary institutions, student-focused events, and regional workforce collaboration initiatives. Existing programs, including the K–12 Choice School Programs and WEEA, will continue as ongoing educational activities.

Cost Center 33: Education Outreach	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Education Initiatives	35,000	45,000	45,000	10,000	-
Employee Conference & Travel Expenses (See Exh E)**	-	3,950	4,040	3,950	90
Employee Salaries & Benefits	-	272,751	302,560	272,751	29,809
Memberships & Sponsorships (See Exh D)**	-	1,346	1,346	1,346	-
Other Expenses*	-	52,900	57,870	52,900	4,970
Professional Services (See Exh J)	-	-	10,000	-	10,000
Expenditure Total	**35,000**	**375,947**	**420,816**	**340,947**	**44,869**

*Other Expenses include reproduction expenses and miscellaneous expenses.

**Cost Center reassigned (Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 32).

Cost Center 30: Water Energy Education Alliance (WEEA)	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Reimbursements***	-	33,000	33,000	33,000	-
Sponsorship Revenue	-	55,000	60,000	55,000	5,000
Revenue Total	**-**	**88,000**	**93,000**	**88,000**	**5,000**
Employee Salaries & Benefits****	-	66,500	69,000	66,500	2,500
Software	-	500	500	500	-
Education Initiative	-	12,500	15,000	12,500	2,500
Employee Conference & Travel Expenses (See Exh E)**	-	5,000	5,000	5,000	-
Other Expenses	-	3,500	3,500	3,500	-
Expenditure Total	**-**	**88,000**	**93,000**	**88,000**	**5,000**

**Cost Center reassigned (Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 32).

***Change in representation of reimbursement from prior year.

****An unbudgeted additional $3,320 labor estimate in FY26-27 will be covered by previous year carryover as described in the September 9, 2026 A&F Committee item.

Cost Center 63: School Program (Choice)	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Choice Revenue	504,809	495,653	542,463	(9,156)	46,810
Revenue Total	**504,809**	**495,653**	**542,463**	**(9,156)**	**46,810**
Employee Salaries & Benefits	17,151	20,589	22,908	3,438	2,319
Professional Services (See Exh J)	487,658	475,064	519,555	(12,594)	44,491
Expenditure Total	**504,809**	**495,653**	**542,463**	**(9,156)**	**46,810**

ENGINEERING & PLANNING

COST CENTER 21, 71 *(NEW)*

The Reliability Planning and Engineering (Engineering) efforts are varied and aimed at helping MWDOC Member Agencies navigate and understand the implications of long-term supply and emergency planning, as well as the numerous intricacies involved in coordinating with Metropolitan to provide imported water (e.g., service connections, metering of water, pipeline operations, water quality, etc.). Engineering activities tie directly back to MWDOC's mission and Strategic Priorities.

Fundamental activities include:

- Long-term water supply and demand analysis
- Emergency planning and coordination
- Coordination with Metropolitan on service connections, metering, and pipeline operations
- Water quality monitoring and communications
- Technical support for Member Agencies
- Regional planning and collaboration

KEY INITIATIVES FOR FY 2026-27 & FY 2027-28

Demographics Analysis with Center for Demographic Research – Ongoing partnership with California State University, Fullerton's Center for Demographic Research (CDR) to conduct comprehensive demographic analyses supporting long-term water supply and demand planning for Orange County. These analyses provide critical data for Member Agency planning efforts, UWMP updates, and regional water resource management decisions. MWDOC's membership with CDR is now funded through the Engineering cost center to ensure continued access to expert demographic analysis and forecasting.

GIS Implementation Project Continuation - Continue the multi-year GIS implementation effort in coordination with IT. Engineering-specific applications will focus on infrastructure mapping, asset management, emergency planning, spatial tools, service connection tracking, and integration with Metropolitan's systems. This work supports enhanced visualization and analysis of location-based and time-based data critical to Engineering operations.

Water Quality Data Hub Development (new) - Building upon the quarterly Water Quality Workgroups established in 2024, develop a centralized water quality data hub to improve communications and information sharing between Metropolitan, MWDOC, and our Member Agencies. This platform will enhance the timeliness of water quality reporting, provide access to monitoring data, and support Member Agencies' operational and planning needs.

Hydraulic Model Maintenance - Maintain and update the Orange County hydraulic model that supports water system planning, operations analysis, and emergency response capabilities. Regular model maintenance ensures accuracy and reliability for our Member Agency technical support and regional coordination with Metropolitan.

Consumer Confidence Reports - Continue coordinating and providing technical services to our Member Agencies and the cities of Fullerton and Santa Ana for the preparation of mandated water quality Consumer Confidence Reports (CCRs). This long-standing program saves participating agencies time and money while providing consistent regional water quality messaging in Orange County. In accordance with California Code of Regulations Title 22, Chapter 15, Article 20, and Health and Safety Code Section 116470, MWDOC fulfills its responsibility as a wholesale system to provide consecutive systems with relevant monitoring and compliance data.

Metropolitan Coordination and Technical Support - Provide ongoing technical coordination with Metropolitan on service connections, water quality issues, pipeline operations, and system reliability. This includes representation at Metropolitan technical committees, coordination on infrastructure projects, and advocacy for Orange County's interests in regional water system planning and operations.

Lead and Copper Rule Improvement Technical Support - Provide pass-through, Shared Service technical support to our Member Agencies as they navigate compliance with the Lead and Copper Rule Improvements. This assistance helps agencies understand regulatory requirements, develop compliance strategies, and implement necessary system improvements.

Cost Center 21: Engineering & Planning	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
CDR Support**	-	77,272	77,272	77,272	-
Employee Conference & Travel Expenses (See Exh E)**	-	800	832	800	32
Employee Salaries & Benefits	728,457	879,386	$959,579	150,929	80,193
Memberships & Sponsorships (See Exh D)**	-	15,333	16,406	15,333	1,073
Other Expenses*	7,500	-	-	(7,500)	-
Professional Services (See Exh J)	470,000	355,000	295,000	(115,000)	(60,000)
Software & Hardware**	4,900	-	-	(4,900)	-
Expenditure Total	**1,210,857**	**1,327,791**	**1,349,089**	**116,934**	**21,298**

*Other Expenses include miscellaneous expenses.

** Cost Center reassigned (CDR Support, Employee Conference & Travel Expenses, and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 21, Software & Hardware moved from Cost Center 21 to Cost Center 45).

Cost Center 71: Engineering (Choice)	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Choice Revenue	-	203,000	215,667	203,000	12,667
Revenue Total	**-**	**203,000**	**215,667**	**203,000**	**12,667**
Professional Services (See Exh J)	-	203,000	215,667	203,000	12,667
Expenditure Total	**-**	**203,000**	**215,667**	**203,000**	**12,667**

WATER EMERGENCY RESPONSE

COST CENTER 25

MWDOC provides the administrative umbrella for the Water Emergency Response Organization of Orange County (WEROC). WEROC provides sector-specific emergency management services to 36 potable water and wastewater agencies serving Orange County communities. Acting as an extension of Member Agencies, WEROC delivers coordinated emergency management support tailored to the operational, regulatory, and risk environment of the water and wastewater sector. Services include emergency planning and plan review, regulatory compliance support, training and exercises, incident coordination, recovery assistance, and regional and statewide advocacy.

Fundamental activities include:

- Emergency planning and standard operating procedure development and review
- State and federal required training for grant eligibility and disaster readiness
- Disaster exercise development and facilitation
- Grant identification and application support
- Response and recovery coordination
- Regional coordination and situational awareness during incidents

KEY INITIATIVES FOR FY 2026-27 & 2027-28

Regional Fuel Resiliency Plan Development and Implementation - Advance and operationalize the Regional Water and Wastewater Fuel Plan, building on the comprehensive fuel database updated in 2025 with survey data from 32 of 36 Member Agencies. Complete gap analysis, develop strategies to address identified vulnerabilities, establish partnerships for fuel supply during emergencies, and integrate fuel planning into agency emergency response plans and regional coordination protocols.

America Water Infrastructure Act (AWIA) Compliance Support and Integration - Continue oversight of the multi-year AWIA contract, supporting participating agencies with five-year updates to Risk and Resilience Assessments and Emergency Response Plans. Transition focus from compliance completion to the integration of risk and resilience findings into agency planning processes, capital improvement programs, and operational procedures. Provide technical assistance for agencies implementing assessment recommendations and strengthening system resilience.

Training and Exercise Program - Continue delivering comprehensive training and exercise programs that strengthen workforce readiness and generate substantial cost savings for Member Agencies. Programs include Incident Command System (ICS) courses, Emergency Operations Center (EOC) section-specific training, cybersecurity awareness, communications and alerting systems, and scenario-based tabletop and functional exercises. Support credentialing and professional development aligned with Standardized Emergency Management System (SEMS) and National Incident Management System (NIMS) requirements.

GIS Integration and Operational Tools - Continue expanding GIS capabilities in coordination with MWDOC's District-wide GIS implementation. Develop user-friendly emergency management dashboards, update damage assessment tools, enhance the Water and Wastewater Atlas with additional critical infrastructure layers, and integrate Public Safety Power Shutoff (PSPS) zone mapping. These tools support real-world coordination during

incidents and enhance situational awareness for Member Agencies and regional partners.

Emergency Water Distribution Capabilities - Build on partnerships established with cities, water agencies, and Community Emergency Response Team (CERT) volunteers to expand emergency drinking water distribution capabilities. Refine operational protocols validated during the January 2025 countywide CERT Full-Scale Exercise, develop additional distribution site locations, enhance water tender operations, and strengthen public messaging strategies for emergency water distribution scenarios.

Cybersecurity Coordination and Information Sharing - Enhance sector-specific cybersecurity threat notifications and information sharing in coordination with the Orange County Intelligence Assessment Center and the Department of Homeland Security Cybersecurity and Infrastructure Security Agency (CISA). Continue hosting regional cybersecurity exercises, provide technical assistance on cybersecurity preparedness, and facilitate information sharing on emerging threats and protective measures.

Regional Coordination and Incident Support - Maintain WEROC's role as the trusted regional coordination hub for water and wastewater emergency management. Provide coordination and situational awareness during incidents; facilitate timely information sharing; coordinate resource requests; support mutual aid through California Worker Adjustment and Retraining Notification (CalWARN); and strengthen relationships with county, state, and federal emergency management partners.

Hazard Mitigation Plan Implementation and Maintenance - Support participating agencies in implementing the federally-approved Multi-Jurisdictional Hazard Mitigation Plan, pursuing identified mitigation projects, and leveraging eligibility for federal hazard mitigation funding through April 2030. Coordinate plan maintenance updates and prepare for the next five-year plan update cycle.

Cost Center 25: WEROC	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Revenue - Other	4,700	-	-	(4,700)	-
Revenue From MWDOC	353,149	365,686	391,347	12,537	25,661
WEROC Contracts	353,149	365,686	391,347	12,537	25,661
Revenue Total	**710,998**	**731,372**	**782,694**	**20,374**	**51,322**
Employee Conference & Travel Expenses (See Exh E)	24,200	17,850	17,450	(6,350)	(400)
Employee Salaries & Benefits	652,248	678,722	721,894	26,474	43,172
Facilities & Vehicle Expenses	6,350	6,850	7,100	500	250
Memberships & Sponsorships (See Exh D)	1,450	950	950	(500)	-
Other Expenses*	4,750	3,500	3,500	(1,250)	-
Professional Services (See Exh J)	-	-	5,000	-	5,000
Software & Hardware	14,000	15,500	16,800	1,500	1,300
Training Expenses (See Exh J)	8,000	8,000	10,000	-	2,000
Expenditure Total	**710,998**	**731,372**	**782,694**	**20,374**	**51,322**

*Other Expenses include office supplies and miscellaneous expenses.

Note: WEROC's budget is approved separately by the seven WEROC funding agencies (City of Anaheim, City of Fullerton, City of Santa Ana, Municipal Water District of Orange County, Orange County Sanitation District, Orange County Water District, and South Orange County Wastewater Authority). The WEROC FY 2026-27 budget was approved by the funding agencies on January 22, 2026.

WATER USE EFFICIENCY

COST CENTERS 34, 35, 62

Water Use Efficiency collaborates with Member Agencies, cities, and stakeholders to promote water use efficiency and sustainable water practices. MWDOC advocates for water-related policies at the state level, supporting regulations and legislation that promote responsible water use. Conservation and efficient water use remain the underpinning of California's comprehensive long-term water supply reliability strategy.

MWDOC and Metropolitan offer a broad menu of incentives, education, pay-for-performance, and technical assistance programs to all customer classes. Metropolitan's Conservation Credits Program provides foundational funding for these programs, and MWDOC supplements Metropolitan's incentives with additional local, state, and federal funding. Together, these funding contributions greatly minimize or eliminate funding requirements from Member Agencies. With approximately 60% of Orange County's total water use applied to irrigating landscapes, most program implementation efforts focus on landscape water efficiency.

Fundamental activities include:

- Landscape water use efficiency programs (Turf Replacement, Smart Irrigation Timers, Spray-to-Drip Conversions, Low-volume Sprinkler Nozzles)
- Regulatory compliance support
- Grant acquisition and program funding coordination
- Regional program development and implementation
- Monthly Water Use Efficiency Workgroup meetings
- Consumer education and outreach
- Program marketing and communications
- Research and evaluation

KEY INITIATIVES FOR FY 2026-27 & 2027-28

Conservation Framework Technical Assistance Program - Assist Member Agencies in preparing for and achieving compliance with the Conservation as a California Way of Life Framework (the Conservation Framework), adopted by the State Water Board in July 2024, which includes a 2027 Urban Water-Use Objective compliance deadline. MWDOC contracted with Environmental Incentives, Inc. (with subconsultants Maureen Erbeznik and Associates and M.Cubed) in a five-year engagement beginning March 2025 to provide comprehensive technical assistance. Services offered to Member Agencies through the Choice-based structure include Readiness Assessments, Framework Compliance Plans, CII BMP Implementation Plans, CII Customer Classification Systems, and Annual Reporting support and data management.

Landscape Area Measurements Program - Complete landscape classification and measurement services in partnership with Member Agencies and consultant NV5 to support compliance with the Conservation Framework. MWDOC contracted with NV5 in 2021 for Choice-based Member Agency services, including (1) measurement and classification of landscape areas associated with dedicated irrigation meters (DIMs), which is required for calculating the Urban Water Use Objective with a regulatory deadline of 2028; (2) identification of landscapes greater than ½ acre irrigated by mixed-use meters, which is required by the CII Performance Measures component of the Conservation Framework with a regulatory deadline of 2027; and (3) reconciliation of DIM and residential

landscape area measurements conducted by Department of Water Resources to ensure data accuracy and completeness.

Water Use Efficiency Workgroup Framework Support - Facilitate monthly Water Use Efficiency Workgroup meetings to build awareness and knowledge of the Conservation Framework among Member Agency staff. Utilize the Environmental Incentives consultant team to provide deep dives into focused Framework components, create opportunities for information sharing among agencies, and facilitate detailed question-and-answer sessions.

Nonfunctional Turf - Support Member Agencies and public and private commercial property owners with compliance of AB1572, which bans the potable irrigation of non-functional turf starting in 2027. Disseminate information through marketing campaigns, public speaking engagements, and other public interactions.

Landscape Water Efficiency Program Implementation - Continue emphasizing the importance of landscape water use efficiency programs and promoting all programs and resources to consumers in collaboration with Member Agencies. Maximize access to grant funding for program implementation to minimize local funding requirements.

Refreshed Rebate Processing Platform - Implement MWDOC's upgraded rebate processing platform to deliver a top-of-the-line experience for members of the public and Member Agency staff. In January 2026, MWDOC contracted with Submittable Holdings, Inc. for a minimum of five years to deliver a fully refreshed platform with enhanced aesthetics and increased administrative efficiencies.

Research and Evaluation - Conduct, support, and engage with innovative research that advances water use efficiency, regulatory compliance, and related initiatives. Evaluate MWDOC's Trees as a Sustainability Feature Pilot, designed to reduce public costs and increase the benefits of the Turf Replacement Program. Evaluate MWDOC's Pressure Regulating Valve Pilot. Continue to engage in research efforts organized through the California Water Efficiency Partnership, Alliance for Water Efficiency, local universities, and other partners.

Data Innovation - Utilize the newly-upgraded water use efficiency database with updated functionality to store, visualize, and share information with Member Agencies and the public, serving as a regional water use efficiency data hub.

OC Data Acquisition Partnership - Participate in the OC Data Acquisition Partnership to acquire new aerial imagery and related products that support legislative compliance, research activities, water use efficiency program quality control, and other Member Agency needs.

Cost Center 34: Water Use Efficiency (Outside Funding)	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Department Of Water Resources	395,962	387,775	205,000	(8,187)	(182,775)
Grants From USBR	519,051	321,936	58,750	(197,115)	(263,186)
Revenue - Member Agencies	1,572,525	756,804	424,812	(815,721)	(331,992)
Revenue From MWD	5,861,960	5,476,000	5,547,000	(385,960)	71,000
Revenue Total	**8,349,498**	**6,942,515**	**6,235,562**	**(1,406,983)**	**(706,953)**
Consulting Services	8,349,498	6,942,515	6,235,562	(1,406,983)	(706,953)
Expenditure Total	**8,349,498**	**6,942,515**	**6,235,562**	**(1,406,983)**	**(706,953)**

Cost Center 35: Water Use Efficiency	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Employee Conference & Travel Expenses (See Exh E)**	-	18,320	18,522	18,320	202
Employee Salaries & Benefits	301,967	291,165	306,819	(10,802)	15,654
Memberships & Sponsorships (See Exh D)	8,550	9,050	9,250	500	200
Other Expenses*	6,000	6,000	6,000	-	-
Professional Services (See Exh J)	215,000	70,000	75,000	(145,000)	5,000
Expenditure Total	**531,517**	**394,535**	**415,591**	**(136,982)**	**21,056**

*Other Expenses include miscellaneous expenses.

**Cost Center reassigned (Employee Conference & Travel Expenses moved from Cost Center 12 to Cost Center 35).

Cost Center 62: Water Use Efficiency (Choice)	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Choice Revenue	1,183,382	915,382	950,785	(268,000)	35,403
Revenue Total	**1,183,382**	**915,382**	**950,785**	**(268,000)**	**35,403**
Employee Salaries & Benefits	1,037,202	759,782	810,185	(277,420)	50,403
Other Expenses*	6,650	6,500	6,500	(150)	-
Professional Services (See Exh J)	139,530	149,100	134,100	9,570	(15,000)
Expenditure Total	**1,183,382**	**915,382**	**950,785**	**(268,000)**	**35,403**

*Other Expenses include postage and miscellaneous expenses.

WATER LOSS CONTROL

COST CENTERS 36 *(NEW)*, 70

MWDOC's Water Loss Control (WLC) Program helps Member Agencies improve operational accountability by auditing water supplies and implementing controls to minimize system losses. The Program comprises two integral components: the Water Loss Control Technical Assistance Program (WLC-TAP), which provides data analysis services that help agencies comply with state regulations and strategically guide field interventions to achieve an economically optimized level of water loss, and the WLC Shared Services Program, which provides field interventions such as leak detection, customer meter accuracy testing, and pressure surveys.

Since 2015, water loss control regulations have evolved through Senate Bill 555, SB 606, Assembly Bill 1668, AB 1414, and an extensive State Water Resources Control Board formal rulemaking process. To meet Member Agency needs, the WLC-TAP has expanded from five (5) to twelve (12) technical assistance tasks. The WLC Shared Services Program has played an integral role in reducing water loss across the county, with over 7,000 miles of main surveyed and 3,842 leaks found and repaired to date. Every Orange County retail water agency has participated in either the WLC-TAP or the WLC Shared Services Program.

Fundamental activities include:

- Water Loss Control Technical Assistance Program (WLC-TAP)
- Distribution system leak detection services
- Customer meter accuracy testing
- Pressure surveys and system analysis
- Bi-monthly Water Loss Control Workgroup meetings
- State regulatory compliance support
- Water audit validation

KEY INITIATIVES FOR FY 2026-27 & 2027-28

Water Loss Control Technical Assistance Program - Continue providing comprehensive one-on-one technical assistance to Member Agencies through Choice-funded services. In November 2025, the Board approved a new professional services agreement to continue the Water Loss Control Technical Assistance Program (WLC-TAP), which has been in existence for 10 years and has overwhelmingly positive agency participation and feedback. Technical assistance services include State Water Resources Control Board water loss standard assistance, water audit compilation, source or production meter volumetric accuracy testing, water loss compliance plan development, and billing data chain assessment. These activities are fully funded by a combination of participating agency and Metropolitan funding and, therefore, have not previously been included in the MWDOC budget. Starting with the FY26-28 Biennial Budget, the revenue and expenses for these activities are now reflected in the Water Loss Control Choice Budget.

Distribution System Leak Detection Services - Continue expanding the District's highly successful leak detection services that have grown from an initial 500 miles per year to more than 1,600 miles per year. As of FY 2025-26, 26 out of 29 Orange County retail water agencies (89%) have accessed these services. To date, 3,842 hidden leaks

(leaks that have not surfaced) have been found through this program, with water savings estimated at more than 1,070 acre-feet per year (valued at $908,111 annually based on variable production and customer retail unit costs). Beyond variable cost savings, the program has saved Member Agencies significant capital costs by detecting and repairing system leaks before they result in potentially catastrophic damage to facilities, assets, or private property.

Metropolitan Funding Coordination - Continue securing Metropolitan funding to offset costs for participating retail agencies, maximizing the value of the Water Loss Control Program and minimizing local funding requirements.

Water Loss Control Workgroup - Facilitate bi-monthly Water Loss Control Workgroup meetings with consistent, robust attendance from retail water agency staff. These workgroups serve as a venue for agencies to develop an understanding of water loss control regulations and best practices, share experiences and ideas, and receive updates on regulatory developments and technical assistance opportunities.

Regulatory Compliance Support - Provide ongoing monitoring, tracking, and technical assistance to help Member Agencies comply with existing and evolving water loss control regulations. Advocate for Orange County agencies by interfacing directly with the State Water Resources Control Board and Department of Water Resources staff. Support agencies in meeting reporting requirements, achieving compliance targets, and implementing cost-effective water loss reduction strategies.

Data Management and Analysis Tools - Continue utilizing and enhancing dashboards developed to manage, analyze, and interpret compliance trends, customer meter accuracy testing results, and leak detection data. These tools support both MWDOC staff program management and Member Agency decision-making.

Customer Leak-Repair Pilot Program – Utilizing grant funding, launch a customer leak-repair pilot program to investigate the feasibility and benefits of providing financial assistance to identify customer-side leak locations and support timely repairs.

Cost Center 36: Water Loss Control	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Employee Conference & Travel Expenses (See Exh E)**	-	13,750	14,305	13,750	555
Employee Salaries & Benefits**	-	203,649	204,037	203,649	388
Memberships & Sponsorships (See Exh D)**	-	2,285	2,376	2,285	91
Professional Services (See Exh J)**	-	100,000	100,000	100,000	-
Expenditure Total	**-**	**319,684**	**320,718**	**319,684**	**1,034**

**Cost Center reassigned (Employee Salaries & Benefits and Professional Services moved from Cost Center 35 to Cost Center 36, Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 36).

Cost Center 70: Water Loss Control (Choice)	*Adopted FY25-26*	*Proposed FY26-27*	*Proposed FY27-28*	*FY25-26 to FY26-27 Variance*	*FY26-27 to FY27-28 Variance*
Choice Revenue	369,444	1,007,636	1,176,193	638,192	168,557
Revenue From MWD	312,321	223,520	251,691	(88,801)	28,171
Revenue - Other	-	609,581	792,455	609,581	182,874
Revenue Total	**681,765**	**1,840,737**	**2,220,339**	**1,158,972**	**379,602**
Employee Salaries & Benefits	574,575	633,103	669,171	58,528	36,068
Facilities & Vehicle Expenses	10,500	19,100	14,120	8,600	(4,980)
Other Expenses*	9,000	21,000	10,000	12,000	(11,000)
Professional Services (See Exh J)	83,270	720,000	730,000	636,730	10,000
Software & Hardware	2,420	3,200	3,200	780	-
Training Expenses (See Exh J)	2,000	2,000	2,000	-	-
Reimbursable Rebate Expenses	-	442,334	791,848	442,334	349,514
Expenditure Total	**681,765**	**1,840,737**	**2,220,339**	**1,158,972**	**379,602**

*Other Expenses include miscellaneous expenses.

METROPOLITAN & WATER RESOURCES

COST CENTER 23

Metropolitan Issues and Water Policy provides analysis on regional issues and policies, as well as water supply and demand coordination and analysis. Over the years, the Metropolitan Issues and Water Policy team has also become the primary clearinghouse on local, regional, state, and federal water policy issues. Staff ensures all key policy issues are analyzed and thoroughly evaluated for the MWDOC Board of Directors, our MWDOC-MET Delegation, and MWDOC's Member Agencies. As it relates to Metropolitan issues, the team represents and advocates for Orange County on local resource projects and programs, water costs and rates, regional storage, water supply reliability management, demand management programs, water use efficiency programs, and water policy implementation.

Fundamental activities include:

- Metropolitan policy analysis and Board engagement
- Preparation and delivery of Metropolitan pass-through water charges to Member Agencies
- Preparation of monthly/annual water usage reports and maintenance of various water usage databases
- Water supply reporting, demand coordination, and forecasting
- Regional and state water policy monitoring and analysis
- Financial and rate analysis
- Orange County advocacy on Metropolitan issues
- Strategic planning and long-term reliability assessment
- Coordination with the MWDOC-MET Delegation

KEY INITIATIVES FOR FY 2026-27 & 2027-28

Pure Water Southern California Development - Evaluate and analyze Pure Water Southern California's planning, staging, and financial configuration as Metropolitan presents proposals to its Board for consideration. Conduct cost-of-service analysis to assess rate impacts on MWDOC and Member Agencies. Advocate for cost-effective implementation that supports regional water supply reliability while maintaining equitable cost allocation. Monitor project development milestones, financing strategies, and integration with Metropolitan's overall water supply portfolio.

State Water Project Reliability Enhancement - Support prioritizing improvements to the operational flexibility of State Water Project-dependent areas of the Metropolitan system to ensure a balanced reliability for all Metropolitan Member Agencies. Encourage Metropolitan's engagement in addressing subsidence issues along the California Aqueduct and in investing in additional storage access, particularly through involvement in the Sites Reservoir. Advocate for Metropolitan to renegotiate storage and banking programs along the State Water Project to improve "take" capacity and enhance drought resilience.

Colorado River Post-2026 Guidelines Implementation - Monitor key meetings and discussions on Colorado River management following implementation of post-2026 updated guidelines. Analyze impacts on Metropolitan's Colorado River supplies and associated costs to MWDOC and its Member Agencies. Advocate for suitable Colorado River salinity control measures and actions. Coordinate with California water agencies and the MWDOC-MET

Delegation to protect Orange County's interests in Colorado River management decisions.

Climate Adaptation Master Plan for Water - Fully engage in Metropolitan's Climate Adaptation Master Plan for Water (CAMP4W) process while Metropolitan analyzes additional long-term improvements to create a drought-resilient network of facilities that strengthens regional water supply reliability. Evaluate Time-Bound Targets, the Framework for Climate Decision-Making, new policies and initiatives, and alignment with Metropolitan's Business Model. Continue dialogue to develop meaningful long-term objectives and reinforce collective dedication to advancing Metropolitan's mission while protecting Orange County interests.

Cost Center 23: Metropolitan & Water Resources	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Employee Conference & Travel Expenses (See Exh E)**	-	850	884	850	34
Employee Salaries & Benefits	482,629	531,301	557,382	48,672	26,081
Memberships & Sponsorships (See Exh D)**	-	17,680	18,387	17,680	707
Other Expenses*	1,500	1,500	1,500	-	-
Professional Services (See Exh J)	100,000	95,000	103,000	(5,000)	8,000
Expenditure Total	**584,129**	**646,331**	**681,153**	**62,202**	**34,822**

*Other Expenses include miscellaneous expenses.

**Cost Center Reassigned (Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 23).

GOVERNMENT AFFAIRS & POLICY

COST CENTER 31

Government Affairs (GA) works at the local, state, and national levels with Member Agencies, regional partners (the cities of Anaheim, Fullerton, and Santa Ana, Metropolitan, and Metropolitan Member Agencies), organizations, delegations, regulatory agencies, and bureaus to advance Orange County's water agenda. Central to this effort are policy, legislative, and regulatory developments and opportunities.

GA relies on local, state, and federal advocates to track, monitor, and assist in educational outreach. The Grants Tracking and Acquisition Program continues to be an asset for Member Agencies, providing timely information and helpful tools to obtain funding for various programs and infrastructure. Outreach to new and returning members of the Orange County congressional, state, and local delegations remains a high priority.

Fundamental activities include:

- Federal, state, and local legislative outreach and advocacy
- Grant identification and application support
- Orange County delegation engagement
- Policy analysis and position development
- Coalition building and stakeholder coordination
- Regulatory compliance advocacy
- Administration of the Water Advisory Committee of Orange County (WACO) and the Independent Special Districts of Orange County (ISDOC)

KEY INITIATIVES FOR FY 2026-27 & 2027-28

WaterSMART Grant Program Advocacy - Work with the Orange County Congressional delegation and federal administration to maintain and advocate for WaterSMART grant funding opportunities that benefit Orange County water agencies. Collaborate with Water Use Efficiency and Water Loss Control to enhance MWDOC's programs by highlighting successes while actively working to increase federal funding opportunities. Currently, the United States Bureau of Reclamation's WaterSMART grant program does not provide grants for distribution system leak detection. Meet with members of the Orange County congressional delegation to highlight Water Loss Control Program successes and request assistance with the Bureau. Meet with WaterSMART program staff and other Bureau personnel to advocate for expanded funding criteria. Work with Bureau staff or Congress to modify funding criteria to include distribution system leak detection and other water efficiency measures.

Conservation as a California Way of Life Compliance Advocacy - Engage in state-level advocacy to support Member Agency compliance with Conservation as a California Way of Life Framework requirements. Advocate for adequate state funding and technical assistance to support compliance efforts. Coordinate with Member Agencies to identify and address implementation challenges.

Colorado River Post-2026 Operations - Continue monitoring activities and processes relating to Colorado River management following the expiration of interim guidelines and drought contingency plans at the end of 2026.

Work with California water agencies to present strong arguments and messaging for California's role and leadership in the Colorado River Basin. Identify opportunities to engage the California congressional delegation to support legislation that helps California and the Basin. Ensure dedicated federal dollars benefit California water agencies. Coordinate with Metropolitan's Washington, D.C. staff on all Colorado River matters to support Metropolitan as the water rights holder for MWDOC's imported water from the Colorado River. Once the new operating agreement has been adopted by all seven states and Mexico, both federal and state legislation will be required for implementation, so the focus will shift to legislation development.

Low-Income Rate Assistance (LIRA) Program Development - Support water industry-led efforts to develop workable low-income rate assistance programs. Participate in working groups and task force meetings with the California Municipal Utilities Association (CMUA) and Association of California Water Agencies (ACWA). Meet with members of the Orange County delegation to request support for industry-sponsored proposals. Engage in outreach efforts that highlight the need for flexibility in LIRA programs, recognizing that different water providers serve different populations and have varying administrative infrastructure and funding capabilities to implement programs.

Grants Training and Capacity Building - Provide grants training led by experienced and successful grant consultants to build capacity among MWDOC and Member Agency staff. Training will cover strategies for crafting competitive proposals, understanding funding agency priorities, developing program budgets, and navigating application processes. Enhance Member Agencies' abilities to secure federal, state, and local funding for water infrastructure, conservation programs, and other priority projects.

State Legislative and Regulatory Engagement - Track, analyze, and engage on state legislation and regulations affecting water agencies, including water supply development, conservation requirements, water quality standards, and utility operations. Coordinate with water industry associations and coalition partners to advance positions that benefit Orange County water agencies and their customers.

Cost Center 31: Government Affairs & Policy	***Adopted FY25-26***	***Proposed FY26-27***	***Proposed FY27-28***	***FY25-26 to FY26-27 Variance***	***FY26-27 to FY27-28 Variance***
Employee Conference & Travel Expenses (See Exh E)**	-	27,107	26,505	27,107	(602)
Employee Salaries & Benefits	247,546	182,928	184,907	(64,618)	1,979
Memberships & Sponsorships (See Exh D)**	12,500	69,178	71,883	56,678	2,705
Other Expenses*	1,500	10,000	10,000	8,500	-
Professional Services (See Exh J)	394,000	370,000	370,000	(24,000)	-
Training Expenses (See Exh J)	15,000	-	-	(15,000)	-
Expenditure Total	**670,546**	**659,213**	**663,295**	**(11,333)**	**4,082**

*Other Expenses include miscellaneous expenses.

**Cost Center reassigned (Employee Conference & Travel Expenses and Memberships & Sponsorships moved from Cost Center 12 to Cost Center 31).

7. CHOICE & SHARED SERVICES PROGRAMS FOR FY 2026-27 AND 2027-28

MWDOC also offers several programs through a Shared Services structure via the Choice Program format.[4] This provides MWDOC's Member Agencies with a mechanism for pooling resources to develop high-quality programs with an economies-of-scale approach. Many of these program offerings provide Member Agencies with a pathway to meet regulatory requirements, adhere to best management practices, and perform other common water utility functions at a fraction of the cost or administrative burden of implementing the program individually. Additionally, by participating in these programs, MWDOC's Member Agencies can customize them to suit their individual needs while ensuring consistency and integration across MWDOC's service area.

PERMANENT CHOICE PROGRAMS

WATER USE EFFICIENCY

MWDOC's Water Use Efficiency Program is implemented as a hybrid program with policy, workgroup, and grant acquisition-related tasks funded as Core activities through the MWDOC General Fund and all other activities funded by participating retail agencies as Choice activities. All Orange County retail agencies actively participate in MWDOC's Choice-based Water Use Efficiency Programs.

MWDOC continues to develop, implement, and evaluate a broad menu of water use efficiency programs on behalf of its Member Agencies. These programs serve all customer classes and water-use types, with an emphasis on landscape water-saving opportunities, as approximately 60% (and sometimes up to 80%) of total water use in Orange County is used for landscaping. Staff will continue to maximize grant funding to minimize local funding needs.

Shared Services that support Member Agencies' compliance with the Making Conservation a California Way of Life Framework (Conservation Framework) are offered through the Conservation Framework Technical Assistance Program (Framework TAP) and the Meter Area Measurements Program (MAM Program).

Through the Framework TAP, Member Agencies may access consultant services for Compliance Readiness Assessments, Framework Compliance Plans, Commercial, Industrial, and Institutional (CII) BMP Implementation Plans, CII Customer Classification Systems, and annual reporting support and data management. Twenty-one (21) of Orange County's twenty-six (26) urban water suppliers have accessed these services. In addition to providing funding through Metropolitan's Conservation Credits Program, MWDOC has secured two federal grants totaling $200,000 for this project. Through 2025, MWDOC has provided a 60% cost-share, directly reducing Member Agency participation costs.

[4] The schedule for the Budget process impacts the timing of Choice Budget elections by Member Agencies. Therefore, the Choice Budget estimates in the Draft Budget should be considered preliminary.

The MAM Program supports Member Agency compliance with the landscape mapping requirements of the Conservation Framework, including the identification, measurement and classification of landscape areas associated with dedicated irrigation meters (DIMs), the identification of landscapes greater than ½ acre irrigated by mixed-use meters, and the reconciliation of DIM and residential landscape area measurements conducted by the Department of Water Resources to ensure data accuracy and completeness. Twenty (20) Orange County urban water suppliers access the MAM program. With funding from the Metropolitan Conservation Credits Program and $218,000 in procured state grant funding, MWDOC has provided an 80% cost share for this Program, significantly reducing the cost of Member Agency participation.

WATER LOSS CONTROL SHARED SERVICES

MWDOC's Water Loss Control Program is centered around Shared Services. Since 2019, MWDOC has offered Water Audit Validation, Distribution System Leak Detection services, Meter Accuracy Testing, and Pressure Surveys as ongoing Shared Services. Water Audit Validation remains a popular service, with 25 agencies using MWDOC to validate their water audits in compliance with SB 555. The Meter Accuracy Testing Program has seen increased participation, with over 2,700 meters tested to date.

Distribution System Leak Detection services have expanded significantly since 2020. There has been over a 220% increase in the miles of distribution system surveyed from FY 2019-20 to FY 2025-26, bringing the total surveyed to 7,163 miles. Additionally, the number of agencies accessing these services each year has also been increasing over time. As of FY 2025-26, 26 out of 29 retail water agencies (89%) in Orange County have accessed these services.

To date, 3,842 hidden leaks (leaks that have not surfaced) have been found through this Program. Water savings are estimated at more than 1,070 acre-feet per year with a value of $908,111 annually (based on variable production and customer retail unit costs). Additionally, MWDOC has secured funding from Metropolitan to offset costs to participating retail agencies. In addition to the variable costs, MWDOC's Water Loss Control Program has saved MWDOC's Member Agencies significant capital costs by detecting and repairing system leaks before they result in potentially catastrophic damage to facilities, assets, or private property.



MWDOC leak detection technicians use listening equipment to find hidden leaks.

K-12 WATER EDUCATION PROGRAM

Through interactive assemblies and inquiry-based activities aligned with academic standards, Orange County's youngest water users develop a strong foundation in water knowledge. This prepares them to make informed decisions about water usage and how to protect its long-term quality and availability. The MWDOC Choice School Programs save Orange County water providers significant time and money while providing consistent, vetted, water-focused educational programming for all students participating in the Programs and encouraging the next generation to consider careers in water.

LIMITED-TERM SHARED SERVICES PROGRAMS

LEAD AND COPPER RULE IMPROVEMENT TECHNICAL SUPPORT

Provide shared-service technical support to Member Agencies to help them comply with the Lead and Copper Rule Improvements (LCRI). MWDOC will coordinate this work and pass the costs through to participating agencies. The service has two components. First, compliance assessment and implementation planning supports agencies in preparing the Baseline Service Line and Connector Inventory, evaluating connector materials, assessing Non-Lead Service Line Validation requirements, and identifying future implementation needs. Second, agencies may elect optional implementation support, which includes field investigation, GIS application configuration, field data quality assurance and quality control, and non-lead service line validation implementation. Together, these services help agencies understand the regulatory requirements, develop compliance strategies, and complete the system improvements needed to meet LCRI deadlines.



8. WATER RATES AND CHARGES

MWDOC's rates and fees generally fall into three categories: (1) pass-through of costs from Metropolitan for imported water rates and charges; (2) specific charges for services contracted by our Member Agencies (Choice Budget); and (3) charges for MWDOC services that apply to all our Member Agencies (Core Budget).

MWDOC's revenue funding for its Core Budget is comprised of the Retail Meter Service Charge and the Groundwater Customer Charge. The rate structure was initially developed as part of the 2016 rate study and was implemented by the MWDOC Board of Directors for FY 2016-17. The rate structure was reevaluated in 2021, with modifications to the methodology for the Groundwater Customer Charge. This 2021 rate structure is used for the FY 2026-27 and FY 2027-28 Budget and rates.

PROPOSED NEW RATES

Based on the Proposed Budget and the current rate structure:

- **For FY 2026-27, the proposed Retail Meter Service Charge is $15.70 per meter**
- **For FY 2027-28, the proposed Retail Meter Service Charge is $16.25 per meter**

- **For FY 2026-27, the proposed Groundwater Customer Charge is $427,658**
- **For FY 2027-28, the proposed Groundwater Customer Charge is $441,989**

All other charges cover the cost of water supply, including Metropolitan water purchases and Metropolitan-associated charges (i.e., Readiness-to-Serve (RTS), Capacity Charge, Treated Peaking Capacity Charge, Treatment Used Standby Capacity Charge, and Treatment Remaining Standby Capacity).

The proposed Total Water Budget for FY 2026-27 and FY 2027-28 includes water purchases of 119,158 Acre-Feet (AF) and 124,158 AF, respectively, as well as anticipated Local Resource Program incentives of $2,872,750 and $2,987,660 respectively, a decrease of -$967,826 (-25.2%), RTS Charges, Capacity Charges, Treated Peaking Capacity Charge, Treatment Used Standby Capacity Charge, Treatment Used Standby Charge, and the South County Pipeline (SCP) / Santiago Aqueduct Commission (SAC) Surcharge[5].

[5] Summary of Water Fund revenues and expenses can be found in Exhibit A5.

Municipal Water District of Orange County (MWDOC)

BIENNIAL BUDGET

Fiscal Years 2026–27 & 2027–28 (Fall 2026 Update)

Final Draft

Mission Statement

To provide reliable, high-quality supplies from the Metropolitan Water District of Southern California (Metropolitan) 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.

Municipal Water District of Orange County (MWDOC) Biennial Budget
Summary Of Revenue And Expenses By Accounts
Core Fund

	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4050-RETAIL CONNECTION CHARGE (See Exh C)	$ 9,939,371	$ 9,939,371	$ 10,278,727	$ 10,686,812	$ 339,356	$ 408,085
4055-GROUND WATER CUSTOMER CHARGE	$ 414,371	$ 414,371	$ 427,658	$ 441,989	$ 13,287	$ 14,331
4105-INTEREST REVENUE	$ 916,000	$ 931,000	$ 962,952	$ 810,785	$ 46,952	$ (152,167)
4230-REIMBURSEMENTS	$ -	$ 1,222,000	$ 33,000	$ 33,000	$ 33,000	$ -
4240-MISCELLANEOUS INCOME	$ 5,000	$ 1,200	$ 5,000	$ 5,000	$ -	$ -
4310-REVENUE FOR WEEA SPONSORSHIPS	$ -	$ -	$ 55,000	$ 60,000	$ 55,000	$ 5,000
4705-PRIOR YEAR CARRYOVER	$ -	$ -	$ 195,380	$ 60,207	$ 195,380	$ (135,173)
4XXX-REIMB FROM OPEB RESERVE/115 TRUST	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
Revenue Total	**$ 11,397,259**	**$ 12,614,942**	**$ 12,081,427**	**$ 12,226,451**	**$ 684,168**	**$ 145,024**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 4,952,736	$ 4,881,633	$ 5,383,649	$ 5,778,270	$ 430,913	$ 394,621
6012-GRANT RECOVERY - SALARIES	$ (33,000)	$ (33,000)	$ -	$ -	$ 33,000	$ -
6090-DIRECTORS COMPENSATION - MWDOC	$ 281,917	$ 275,208	$ 290,942	$ 300,923	$ 9,025	$ 9,981
6095-DIRECTORS COMPENSATION-MET	$ 161,096	$ 156,399	$ 166,253	$ 171,956	$ 5,157	$ 5,703
6105-BENEFITS ADMIN	$ 1,525,517	$ 1,592,790	$ 1,787,462	$ 1,868,632	$ 261,945	$ 81,170
6109-UNFUNDED PENSION	$ 207,000	$ 207,000	$ 207,000	$ 207,000	$ -	$ -
6111-OVERHEAD REIMBURSEMENT	$ (504,105)	$ (94,640)	$ (432,041)	$ (459,233)	$ 72,064	$ (27,192)
6115-DIRECTORS BENEFITS	$ 158,371	$ 152,929	$ 174,974	$ 181,496	$ 16,603	$ 6,522
6120-HEALTH INSURANCE FOR RETIREES	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
6205-TRAINING EXPENSE (See Exh J)	$ 82,445	$ 52,000	$ 56,500	$ 58,500	$ (25,945)	$ 2,000
6210-TUITION REIMBURSEMENT	$ 6,500	$ 7,662	$ 6,900	$ 7,100	$ 400	$ 200
6220-TEMPORARY HELP EXPENSE	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ -
7010-OUTSIDE CONSULTING SERVICES (See Exh J)	$ 570,000	$ 1,707,850	$ 450,000	$ 398,000	$ (120,000)	$ (52,000)
7020-LEGAL EXPENSE (See Exh J)	$ 260,000	$ 266,000	$ 257,040	$ 263,121	$ (2,960)	$ 6,081
7030-AUDIT EXPENSE (See Exh J)	$ 37,445	$ 32,455	$ 38,418	$ 39,420	$ 973	$ 1,002
7040-PROFESSIONAL SERVICES (See Exh J)	$ 914,200	$ 821,000	$ 870,675	$ 824,014	$ (43,525)	$ (46,661)
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ 42,497	$ 39,465	$ 48,111	$ 50,570	$ 5,614	$ 2,459
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F)	$ 17,155	$ 21,095	$ 21,784	$ 22,617	$ 4,629	$ 833
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ 85,900	$ 78,169	$ 78,620	$ 80,826	$ (7,280)	$ 2,206
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F)	$ 36,625	$ 36,050	$ 31,400	$ 32,536	$ (5,225)	$ 1,136
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 221,386	$ 220,941	$ 201,308	$ 208,717	$ (20,078)	$ 7,409
7250-CDR SUPPORT	$ 72,650	$ 72,648	$ 77,272	$ 77,272	$ 4,622	$ -
7305-BUSINESS EXPENSE	$ 5,500	$ 5,607	$ 5,720	$ 5,949	$ 220	$ 229
7306-EDUCATION INITIATIVE	$ 35,000	$ -	$ 57,500	$ 60,000	$ 22,500	$ 2,500
7310-OFFICE MAINTENANCE	$ 156,000	$ 150,000	$ 163,385	$ 169,921	$ 7,385	$ 6,536
7315-BUILDING REPAIR & MAINTENANCE	$ 57,200	$ 59,000	$ 64,381	$ 66,957	$ 7,181	$ 2,576
7320-STORAGE RENTAL AND EQUIP LEASE	$ 1,125	$ 1,000	$ 1,170	$ 1,217	$ 45	$ 47
7330-OFFICE SUPPLIES	$ 28,000	$ 25,000	$ 28,000	$ 29,120	$ -	$ 1,120
7340-POSTAGE-MAIL DELIVERY	$ 8,800	$ 7,500	$ 8,124	$ 8,209	$ (676)	$ 85
7350-SUBSCRIPTIONS-BOOKS	$ 10,000	$ 11,500	$ 6,500	$ 6,760	$ (3,500)	$ 260
7360-REPRODUCTION EXPENSE	$ 108,500	$ 110,000	$ 107,000	$ 112,970	$ (1,500)	$ 5,970
7410-COMPUTER AND PERIPHERALS MAINT	$ 15,850	$ 13,000	$ 15,300	$ 16,853	$ (550)	$ 1,553
7430-SOFTWARE PURCHASE	$ 269,311	$ 154,900	$ 228,543	$ 241,259	$ (40,768)	$ 12,716
7440-SOFTWARE SUPPORT	$ 20,000	$ 59,600	$ 4,100	$ 4,300	$ (15,900)	$ 200
7450-COMPUTERS AND EQUIPMENT	$ 45,250	$ 30,000	$ 12,750	$ 12,750	$ (32,500)	$ -
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 11,500	$ 10,600	$ 11,500	$ 11,680	$ -	$ 180
7615-TOLL ROAD CHARGES	$ 550	$ 500	$ 550	$ 560	$ -	$ 10
7620-INSURANCE EXPENSE	$ 233,950	$ 210,000	$ 238,426	$ 247,965	$ 4,476	$ 9,539
7640-UTILITIES-TELEPHONE	$ 47,474	$ 38,430	$ 43,675	$ 45,421	$ (3,799)	$ 1,746
7650-BANK FEES	$ 2,400	$ 100	$ 1,600	$ 1,600	$ (800)	$ -
7670-MISCELLANEOUS EXPENSE	$ 135,200	$ 160,152	$ 104,000	$ 107,391	$ (31,200)	$ 3,391
8510-MWDOCS CONTRIB TO PROGRAMS	$ 353,149	$ 353,149	$ 399,019	$ 424,680	$ 45,870	$ 25,661
8710-ELECTION EXPENSES	$ 605,000	$ 605,000	$ 600,000	$ 470,000	$ (5,000)	$ (130,000)
8810-CAPITAL ACQUISITION	$ 25,000	$ 7,500	$ -	$ -	$ (25,000)	$ -
8811-BUILDING EXPENSE	$ -	$ -	$ 75,000	$ -	$ 75,000	$ (75,000)
Expenditure Total	**$ 11,398,611**	**$ 12,613,192**	**$ 12,021,220**	**$ 12,290,957**	**$ 622,609**	**$ 269,737**
Net Increase to (Use of) Reserves	**$ (1,352)**	**$ 1,749**	**$ 60,207**	**$ (64,506)**	**$ 61,559**	**$ (124,713)**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Summary Of Revenue And Expenses By Accounts
Choice Fund

	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4215-CHOICE REVENUE	$ 2,057,635	$ 1,712,991	$ 2,418,671	$ 2,669,441	$ 361,036	$ 250,770
4230-REIMBURSEMENTS	$ -	$ -	$ 203,000	$ 215,667	$ 203,000	$ 12,667
4305-REVENUE FROM MWD	$ 312,321	$ 252,011	$ 223,520	$ 251,691	$ (88,801)	$ 28,171
4350-REVENUE - OTHER	$ -	$ -	$ 609,581	$ 792,455	$ 609,581	$ 182,874
4705-PRIOR YEAR CARRYOVER	$ 944	$ 3	$ -	$ -	$ (944)	$ -
Revenue Total	**$ 2,370,900**	**$ 1,965,005**	**$ 3,454,772**	**$ 3,929,254**	**$ 1,083,872**	**$ 474,482**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 889,498	$ 757,449	$ 774,810	$ 821,355	$ (114,688)	$ 46,545
6012-GRANT RECOVERY - SALARIES	$ (15,000)	$ (6,578)	$ -	$ -	$ 15,000	$ -
6105-BENEFITS ADMIN	$ 248,957	$ 208,118	$ 203,543	$ 218,576	$ (45,414)	$ 15,033
6111-OVERHEAD REIMBURSEMENT	$ 504,105	$ 420,879	$ 432,041	$ 459,233	$ (72,064)	$ 27,192
6205-TRAINING EXPENSE (See Exh J)	$ 2,000	$ 2,200	$ 2,000	$ 2,000	$ -	$ -
7040-PROFESSIONAL SERVICES (See Exh J)	$ 710,458	$ 555,300	$ 1,547,164	$ 1,599,322	$ 836,706	$ 52,158
7332-SUPPLIES - WATER LOSS CONTROL	$ 4,000	$ 3,400	$ 11,000	$ 4,500	$ 7,000	$ (6,500)
7340-POSTAGE-MAIL DELIVERY	$ 650	$ 500	$ 500	$ 500	$ (150)	$ -
7430-SOFTWARE PURCHASE	$ 2,420	$ 2,200	$ 3,200	$ 3,200	$ 780	$ -
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 100	$ 100	$ 100	$ 120	$ -	$ 20
7612-VEHICLE EXPENSE	$ 10,000	$ 10,000	$ 17,000	$ 12,000	$ 7,000	$ (5,000)
7615-TOLL ROAD CHARGES	$ 400	$ 1,500	$ 2,000	$ 2,000	$ 1,600	$ -
7620-INSURANCE EXPENSE	$ 200	$ 177	$ 200	$ 220	$ -	$ 20
7640-UTILITIES-TELEPHONE	$ 2,112	$ 2,760	$ 2,880	$ 2,880	$ 768	$ -
7670-MISCELLANEOUS EXPENSE	$ 11,000	$ 7,000	$ 16,000	$ 11,500	$ 5,000	$ (4,500)
7672-REIMBURSABLE REBATE EXPENSES	$ -	$ -	$ 442,334	$ 791,848	$ 442,334	$ 349,514
Expenditure Total	**$ 2,370,900**	**$ 1,965,005**	**$ 3,454,772**	**$ 3,929,254**	**$ 1,083,872**	**$ 474,482**
Net Increase to (Use of) Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Summary Of Revenue And Expenses By Accounts
Consolidated (Core And Choice Funds)

	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4050-RETAIL CONNECTION CHARGE (See Exh C)	$ 9,939,371	$ 9,939,371	$ 10,278,727	$ 10,686,812	$ 339,356	$ 408,085
4055-GROUND WATER CUSTOMER CHARGE	$ 414,371	$ 414,371	$ 427,658	$ 441,989	$ 13,287	$ 14,331
4105-INTEREST REVENUE	$ 916,000	$ 931,000	$ 962,952	$ 810,785	$ 46,952	$ (152,167)
4215-CHOICE REVENUE	$ 2,057,635	$ 1,712,991	$ 2,418,671	$ 2,669,441	$ 361,036	$ 250,770
4230-REIMBURSEMENTS	$ -	$ 1,222,000	$ 236,000	$ 248,667	$ 236,000	$ 12,667
4240-MISCELLANEOUS INCOME	$ 5,000	$ 1,200	$ 5,000	$ 5,000	$ -	$ -
4305-REVENUE FROM MWD	$ 312,321	$ 252,011	$ 223,520	$ 251,691	$ (88,801)	$ 28,171
4310-REVENUE FOR WEEA SPONSORSHIPS	$ -	$ -	$ 55,000	$ 60,000	$ 55,000	$ 5,000
4350-REVENUE - OTHER	$ -	$ -	$ 609,581	$ 792,455	$ 609,581	$ 182,874
4705-PRIOR YEAR CARRYOVER	$ 944	$ 3	$ 195,380	$ 60,207	$ 194,436	$ (135,173)
4XXX-REIMB FROM OPEB RESERVE/115 TRUST	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
Revenue Total	**$ 13,768,159**	**$ 14,579,947**	**$ 15,536,199**	**$ 16,155,705**	**$ 1,768,040**	**$ 619,506**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 5,842,234	$ 5,639,082	$ 6,158,459	$ 6,599,625	$ 316,225	$ 441,166
6012-GRANT RECOVERY - SALARIES	$ (48,000)	$ (39,578)	$ -	$ -	$ 48,000	$ -
6090-DIRECTORS COMPENSATION - MWDOC	$ 281,917	$ 275,208	$ 290,942	$ 300,923	$ 9,025	$ 9,981
6095-DIRECTORS COMPENSATION-MET	$ 161,096	$ 156,399	$ 166,253	$ 171,956	$ 5,157	$ 5,703
6105-BENEFITS ADMIN	$ 1,774,474	$ 1,800,908	$ 1,991,005	$ 2,087,208	$ 216,531	$ 96,203
6109-UNFUNDED PENSION	$ 207,000	$ 207,000	$ 207,000	$ 207,000	$ -	$ -
6111-OVERHEAD REIMBURSEMENT	$ -	$ 326,239	$ -	$ -	$ -	$ -
6115-DIRECTORS BENEFITS	$ 158,371	$ 152,929	$ 174,974	$ 181,496	$ 16,603	$ 6,522
6120-HEALTH INSURANCE FOR RETIREES	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
6205-TRAINING EXPENSE (See Exh J)	$ 84,445	$ 54,200	$ 58,500	$ 60,500	$ (25,945)	$ 2,000
6210-TUITION REIMBURSEMENT	$ 6,500	$ 7,662	$ 6,900	$ 7,100	$ 400	$ 200
6220-TEMPORARY HELP EXPENSE	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ -
7010-OUTSIDE CONSULTING SERVICES (See Exh J)	$ 570,000	$ 1,707,850	$ 450,000	$ 398,000	$ (120,000)	$ (52,000)
7020-LEGAL EXPENSE (See Exh J)	$ 260,000	$ 266,000	$ 257,040	$ 263,121	$ (2,960)	$ 6,081
7030-AUDIT EXPENSE (See Exh J)	$ 37,445	$ 32,455	$ 38,418	$ 39,420	$ 973	$ 1,002
7040-PROFESSIONAL SERVICES (See Exh J)	$ 1,624,658	$ 1,376,300	$ 2,417,839	$ 2,423,336	$ 793,181	$ 5,497
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ 42,497	$ 39,465	$ 48,111	$ 50,570	$ 5,614	$ 2,459
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F)	$ 17,155	$ 21,095	$ 21,784	$ 22,617	$ 4,629	$ 833
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ 85,900	$ 78,169	$ 78,620	$ 80,826	$ (7,280)	$ 2,206
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F)	$ 36,625	$ 36,050	$ 31,400	$ 32,536	$ (5,225)	$ 1,136
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 221,386	$ 220,941	$ 201,308	$ 208,717	$ (20,078)	$ 7,409
7250-CDR SUPPORT	$ 72,650	$ 72,648	$ 77,272	$ 77,272	$ 4,622	$ -
7305-BUSINESS EXPENSE	$ 5,500	$ 5,607	$ 5,720	$ 5,949	$ 220	$ 229
7306-EDUCATION INITIATIVE	$ 35,000	$ -	$ 57,500	$ 60,000	$ 22,500	$ 2,500
7310-OFFICE MAINTENANCE	$ 156,000	$ 150,000	$ 163,385	$ 169,921	$ 7,385	$ 6,536
7315-BUILDING REPAIR & MAINTENANCE	$ 57,200	$ 59,000	$ 64,381	$ 66,957	$ 7,181	$ 2,576
7320-STORAGE RENTAL AND EQUIP LEASE	$ 1,125	$ 1,000	$ 1,170	$ 1,217	$ 45	$ 47
7330-OFFICE SUPPLIES	$ 28,000	$ 25,000	$ 28,000	$ 29,120	$ -	$ 1,120
7332-SUPPLIES - WATER LOSS CONTROL	$ 4,000	$ 3,400	$ 11,000	$ 4,500	$ 7,000	$ (6,500)
7340-POSTAGE-MAIL DELIVERY	$ 9,450	$ 8,000	$ 8,624	$ 8,709	$ (826)	$ 85
7350-SUBSCRIPTIONS-BOOKS	$ 10,000	$ 11,500	$ 6,500	$ 6,760	$ (3,500)	$ 260
7360-REPRODUCTION EXPENSE	$ 108,500	$ 110,000	$ 107,000	$ 112,970	$ (1,500)	$ 5,970
7410-COMPUTER AND PERIPHERALS MAINT	$ 15,850	$ 13,000	$ 15,300	$ 16,853	$ (550)	$ 1,553
7430-SOFTWARE PURCHASE	$ 271,731	$ 157,100	$ 231,743	$ 244,459	$ (39,988)	$ 12,716
7440-SOFTWARE SUPPORT	$ 20,000	$ 59,600	$ 4,100	$ 4,300	$ (15,900)	$ 200
7450-COMPUTERS AND EQUIPMENT	$ 45,250	$ 30,000	$ 12,750	$ 12,750	$ (32,500)	$ -
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 11,600	$ 10,700	$ 11,600	$ 11,800	$ -	$ 200
7612-VEHICLE EXPENSE	$ 10,000	$ 10,000	$ 17,000	$ 12,000	$ 7,000	$ (5,000)
7615-TOLL ROAD CHARGES	$ 950	$ 2,000	$ 2,550	$ 2,560	$ 1,600	$ 10
7620-INSURANCE EXPENSE	$ 234,150	$ 210,177	$ 238,626	$ 248,185	$ 4,476	$ 9,559
7640-UTILITIES-TELEPHONE	$ 49,586	$ 41,190	$ 46,555	$ 48,301	$ (3,031)	$ 1,746
7650-BANK FEES	$ 2,400	$ 100	$ 1,600	$ 1,600	$ (800)	$ -
7670-MISCELLANEOUS EXPENSE	$ 146,200	$ 167,152	$ 120,000	$ 118,891	$ (26,200)	$ (1,109)

Municipal Water District of Orange County (MWDOC) Biennial Budget
Summary Of Revenue And Expenses By Accounts
Consolidated (Core And Choice Funds)

	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
7672-REIMBURSABLE REBATE EXPENSES	$ -	$ -	$ 442,334	$ 791,848	$ 442,334	$ 349,514
8510-MWDOCS CONTRIB TO PROGRAMS	$ 353,149	$ 353,149	$ 399,019	$ 424,680	$ 45,870	$ 25,661
8710-ELECTION EXPENSES	$ 605,000	$ 605,000	$ 600,000	$ 470,000	$ (5,000)	$ (130,000)
8810-CAPITAL ACQUISITION	$ 25,000	$ 7,500	$ -	$ -	$ (25,000)	$ -
8811-BUILDING EXPENSE	$ -	$ -	$ 75,000	$ -	$ 75,000	$ (75,000)
Expenditure Total	**$ 13,769,511**	**$ 14,578,197**	**$ 15,475,992**	**$ 16,220,211**	**$ 1,706,481**	**$ 744,219**
Net Increase to (Use of) Reserves	**$ (1,352)**	**$ 1,749**	**$ 60,207**	**$ (64,506)**	**$ 61,559**	**$ (124,713)**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Summary Of Revenue And Expenses By Accounts
Water Fund

	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4005-LOCAL RESOURCE PROGRAM INCENTIVES	$ (3,840,576)	$ (2,762,235)	$ (2,872,750)	$ (2,987,660)	$ 967,826	$ (114,910)
4005-WATER SALES	$ 179,332,825	$ 175,139,815	$ 162,834,152	$ 183,136,328	$(16,498,673)	$ 20,302,176
4030-READINESS TO SERVE CHRGE-SALES	$ 16,934,350	$ 17,401,299	$ 17,654,354	$ 18,360,528	$ 720,004	$ 706,174
4041-CAPACITY CHARGE (CCF) REVENUE	$ 4,624,125	$ 4,371,900	$ 4,230,450	$ 4,399,668	$ (393,675)	$ 169,218
4090-SCP/SAC PIPELINE SURCHARGE	$ 443,000	$ 405,012	$ 460,720	$ 479,149	$ 17,720	$ 18,429
Revenue Total	**$ 197,493,724**	**$ 194,555,791**	**$ 182,306,926**	**$ 203,388,013**	**$(15,186,798)**	**$ 21,081,087**
Expenditure						
5110-LOCAL RESOURCE PROGRAM INCENTIVES	$ (3,840,576)	$ (2,762,235)	$ (2,872,750)	$ (2,987,660)	$ 967,826	$ (114,910)
5110-WATER PURCHASES - MET	$ 179,332,825	$ 175,139,815	$ 162,834,152	$ 183,136,328	$(16,498,673)	$ 20,302,176
5230-READINESS TO SERVE CHRGE-PURCH	$ 16,934,350	$ 17,401,299	$ 17,654,354	$ 18,360,528	$ 720,004	$ 706,174
5241-CAPACITY CHARGE (CCF)	$ 4,624,125	$ 4,371,900	$ 4,230,450	$ 4,399,668	$ (393,675)	$ 169,218
5290-SCP/SAC PIPELINE SURCHARGE	$ 443,000	$ 405,012	$ 460,720	$ 479,149	$ 17,720	$ 18,429
Expenditure Total	**$ 197,493,724**	**$ 194,555,791**	**$ 182,306,926**	**$ 203,388,013**	**$(15,186,798)**	**$ 21,081,087**
Net Increase to (Use of) Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Summary Of Revenue And Expenses By Accounts
Water Use Efficiency Program Fund

	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4305-REVENUE FROM MWD	$ 5,861,960	$7,862,119	$ 5,476,000	$ 5,547,000	$ (385,960)	$ 71,000
4340-REVENUE - MEMBER AGENCIES	$ 1,572,525	$728,938	$ 756,804	$ 424,812	$ (815,721)	$ (331,992)
4405-GRANTS FROM USBR	$ 519,051	$810,625	$ 321,936	$ 58,750	$ (197,115)	$ (263,186)
4410-DEPARTMENT OF WATER RESOURCES	$ 395,962	$310,126	$ 387,775	$ 205,000	$ (8,187)	$ (182,775)
Revenue Total	**$ 8,349,498**	**$9,711,809.00**	**$ 6,942,515**	**$ 6,235,562**	**$ (1,406,983)**	**$ (706,953)**
Expenditure						
1215-CONSULTANT ADMINISTRATION	$ 1,222,638	$650,000	$ 534,744	$ 129,246	$ (687,894)	$ (405,498)
1225-INSTALLATION VERIFICATION	$ 121,353	$112,794	$ 74,000	$ 53,000	$ (47,353)	$ (21,000)
1230-REBATE INCENTIVES	$ 6,935,507	$8,810,425	$ 6,235,996	$ 5,978,316	$ (699,511)	$ (257,680)
1235-SURVEYS AND AUDITS	$ 70,000	$138,590	$ 97,775	$ 75,000	$ 27,775	$ (22,775)
Expenditure Total	**$ 8,349,498**	**$9,711,809.00**	**$ 6,942,515**	**$ 6,235,562**	**$ (1,406,983)**	**$ (706,953)**
Net Increase to (Use of) Reserves	**$ -**	**-**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Expenditures By Cost Centers Including FTEs
Core and Choice Funds

Fund	CostCenter	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	Adopted FY25-26 FTE	Proposed FY26-27 FTE	Proposed FY27-28 FTE
Core Fund	CC#00 General	$ -	$ -	$ 33,333	$ 33,333	0.00	0.00	0.00
	CC#11 Board Relations	$ 2,171,143	$ 2,020,045	$ 2,084,040	$ 2,011,897	2.74	2.25	2.25
	CC#12 Administration	$ 1,182,478	$ 840,557	$ 823,287	$ 829,767	5.08	4.07	3.97
	CC#13 Human Resources	$ 654,774	$ 631,386	$ 729,886	$ 713,624	2.09	2.05	2.54
	CC#19 Overhead	$ 1,156,399	$ 1,588,250	$ 1,451,181	$ 1,462,893	3.80	4.33	4.56
	CC#21 Engineering & Planning	$ 1,210,857	$ 2,381,471	$ 1,327,791	$ 1,349,089	3.03	3.25	3.60
	CC#23 Metropolitan & Water Resources	$ 584,129	$ 571,655	$ 646,331	$ 681,153	2.07	2.05	2.06
	CC#24 MWDOC Contribution to WEROC	$ 353,149	$ 353,149	$ 365,686	$ 391,347	3.19	3.19	3.20
	CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 88,000	$ 93,000	0.00	0.39	0.34
	CC#31 Government Affairs & Policy	$ 670,546	$ 697,949	$ 659,213	$ 663,295	0.89	0.61	0.58
	CC#32 Public Affairs	$ 1,465,975	$ 1,499,216	$ 1,216,081	$ 1,273,094	5.93	4.66	4.68
	CC#33 Education Outreach	$ 35,000	$ 1,100	$ 375,947	$ 420,816	0.00	1.24	1.30
	CC#35 Water Use Efficiency	$ 531,517	$ 679,781	$ 394,535	$ 415,591	1.76	1.31	1.34
	CC#36 Water Loss Control	$ -	$ 15,243	$ 319,684	$ 320,718	[redacted]	1.48	1.31
	CC#41 Finance	$ 900,773	$ 918,269	$ 963,852	$ 1,061,571	3.41	4.38	4.59
	CC#45 Information Technology	$ 481,871	$ 415,121	$ 542,373	$ 569,769	0.95	0.96	0.96
Core Fund Total		**$ 11,398,611**	**$ 12,613,192**	**$ 12,021,220**	**$ 12,290,957**	**34.94**	**36.22**	**37.28**
Choice Fund	CC#61 AMP Administration	$ 944	$ 3	$ -	$ -	0.00	0.00	0.00
	CC#62 Water Use Efficiency (Choice)	$ 1,183,382	$ 1,054,339	$ 915,382	$ 950,785	5.99	4.21	4.21
	CC#63 School Program (Choice)	$ 504,809	$ 377,786	$ 495,653	$ 542,463	0.05	0.07	0.08
	CC#70 Water Loss Control (Choice)	$ 681,765	$ 532,877	$ 1,840,737	$ 2,220,339	3.03	3.37	3.35
	CC#71 Engineering (Choice)	$ -	$ -	$ 203,000	$ 215,667	0.00	0.00	0.00
Choice Fund Total		**$ 2,370,900**	**$ 1,965,005**	**$ 3,454,772**	**$ 3,929,254**	**9.07**	**7.65**	**7.64**
Grand Total		**$ 13,769,511**	**$ 14,578,197**	**$ 15,475,992**	**$ 16,220,211**	**44.01**	**43.87**	**44.92**

Municipal Water District of Orange County (MWDOC) Biennial Budget

Fiscal Master Plan for Fiscal Years 2026-27 2027-28 (Exh C)

(in thousands unless otherwise stated)

	Adopted Budget FY25/26	Projected Budget FY25/26	Proposed Budget FY26/27	Proposed Budget FY27/28	Plan Projections[1] FY28/29	Plan Projections[1] FY29/30	Plan Projections[1] FY30/31
Beginning Designated Reserve Balance - MWDOC	$ 6,151	$ 6,065	$ 6,061	$ 5,819	$ 5,694	$ 5,517	$ 5,403
less OPEB Reserve	$ 297	$ 113	$ 107	$ -	$ -	$ -	$ -
Adjusted Reserve Balance	$ 5,854	$ 5,953	$ 5,954	$ 5,819	$ 5,694	$ 5,517	$ 5,403
Revenues							
Water Rate Revenues:							
Retail Meter Agency Charge	$ 9,939	$ 9,939	$ 10,279	$ 10,687	$ 11,098	$ 11,513	$ 11,932
Ground Water Customer Charge	$ 414	$ 414	$ 428	$ 442	$ 457	$ 473	$ 490
Subtotal	$ 10,354	$ 10,354	$ 10,706	$ 11,129	$ 11,556	$ 11,987	$ 12,422
Other Revenues:							
Choice Revenues	$ 2,343	$ 1,965	$ 3,455	$ 3,929	$ 4,067	$ 4,209	$ 4,356
Interest Earnings	$ 916	$ 931	$ 963	$ 811	$ 852	$ 904	$ 971
Misc./Reimbursements	$ 5	$ 1,330	$ 217	$ 227	$ 235	$ 243	$ 251
Subtotal	$ 3,264	$ 4,226	$ 4,634	$ 4,967	$ 5,154	$ 5,356	$ 5,578
Total Revenues	$ 13,618	$ 14,580	$ 15,341	$ 16,095	$ 16,709	$ 17,343	$ 18,000
Expenses							
Core Expenses	$ 10,769	$ 12,001	$ 11,421	$ 11,821	$ 12,235	$ 12,663	$ 13,106
Choice Expenses	$ 2,343	$ 1,965	$ 3,455	$ 3,929	$ 4,067	$ 4,209	$ 4,356
Capital Acquisitions (not including building)	$ 25	$ 8	$ -	$ -	$ -	$ -	$ -
Total Expenses w/o Election	$ 13,137	$ 13,973	$ 14,876	$ 15,750	$ 16,301	$ 16,872	$ 17,463
Revenue Over Expenses w/o Election	$ 481	$ 607	$ 465	$ 345	$ 408	$ 471	$ 538
ELECTION Reserve Beginning Balance	$ 1,570	$ 1,570	$ 2,175	$ 1,436	$ 1,906	$ 705	$ 1,290
Annual Election Reserve Contribution	$ 605	$ 605	$ 600	$ 470	$ 585	$ 585	$ 600
Annual Election Expense	$ -	$ -	$ 1,339	$ -	$ 1,785	$ -	$ 1,339
Election Reserve Ending Balance	$ 2,175	$ 2,175	$ 1,436	$ 1,906	$ 705	$ 1,290	$ 551
Ending General Fund & Designated Reserves	**$ 3,555**	**$ 3,780**	**$ 4,384**	**$ 3,789**	**$ 4,812**	**$ 4,113**	**$ 4,790**

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

MWDOC Water Rates (Figures are unscaled)

Total Retail Customer Meters	**651,762**	**651,762**	**654,696**	**657,650**	**660,610**	**663,590**	**666,580**
Connection Charge	**$ 15.25**	**$ 15.25**	**$ 15.70**	**$ 16.25**	**$ 16.80**	**$ 17.35**	**$ 17.90**
Rate Increase Proposal:							
Rate Change %	[redacted]		**2.95%**	**3.50%**	**3.38%**	**3.27%**	**3.17%**
Connection Charge			**$ 0.45**	**$ 0.55**	**$ 0.55**	**$ 0.55**	**$ 0.55**

1 Assumptions for FMP:

Projected Inflation rate: 3.50% per year

Rate of return on Investment of portfolio: 4.25% per year

Municipal Water District of Orange County (MWDOC) Biennial Budget

Proposed Participation Costs and Registration/Travel Budgets (Staff & Board) (Exh: D,E,F)

Fiscal Years 2026-27 & 2027-28

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

		Exh D (see Exh G for add'n details) Proposed District Participation Costs				Exh E Proposed Staff Registration & Travel Budget*				Exh F Proposed Board Registration & Travel Budget*			
Conference / Meeting	Approval included in Budget Approval	Adopted Budget FY25/26	Projected Budget FY25/26	Proposed Budget FY26/27	Proposed Budget FY27/28	Proposed Budget FY26/27 Registration	Proposed Budget FY26/27 Travel	Proposed Budget FY27/28 Registration	Proposed Budget FY27/28 Travel	Proposed Budget FY26/27 Registration	Proposed Budget FY26/27 Travel	Proposed Budget FY27/28 Registration	Proposed Budget FY27/28 Travel
Board Related													
Association of California Cities- Orange County (ACCOC)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500	$ 800	$ 520	$ 832
Association of California Water Agencies (ACWA)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,709	$ 9,800	$ 8,017	$ 10,192
Cal Desal	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200	$ 600	$ 210	$ 624
California Council for Environmental and Economic Balance (CCEEB)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ 1,600	$ 1,560	$ 1,664
California Special Districts Association (CSDA)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 800	$ 1,600	$ 832	$ 1,664
Colorado River Water Users Association (CRWUA)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,875	$ 3,000	$ 1,950	$ 3,120
Festival of Butterflies Sponsorship	√	$ 2,575	$ 2,575	$ 2,678	$ 2,785	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAFCO	√	$ 48,652	$ 51,381	$ 39,906	$ 41,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative Advocacy	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ 3,000	$ 1,000	$ 3,000
Orange County Business Council (OCBC)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,600	$ 2,500	$ 1,664	$ 2,600
Orange County Taxpayers Association (OC Tax)	New	$ -	$ -	$ 2,500	$ 2,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sustain Southern California (Sustain SoCal)	New	$ -	$ -	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Urban Water Institute	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,800	$ 6,000	$ 4,992	$ 6,240
Undetermined Conference / Meeting	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,800	$ 2,500	$ 1,872	$ 2,600
Board Related Total		**$ 51,227**	**$ 53,956**	**$ 47,084**	**$ 48,785**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 21,784**	**$ 31,400**	**$ 22,617**	**$ 32,536**
Staff Related													
(DWR)/State Water Resources Control Board (SWRCB)	√	$ -	$ -	$ -	$ -	$ -	$ 1,800	$ -	$ 1,800	$ -	$ -	$ -	$ -
3CMA: City-County Communications & Marketing Assoc.	New	$ -	$ -	$ 1,030	$ 400	$ -	$ 1,200	$ 931	$ 1,248	$ -	$ -	$ -	$ -
Alliance for Water Use Efficiency	√	$ -	$ -	$ -	$ -	$ 1,400	$ 3,720	$ 1,456	$ 3,869	$ -	$ -	$ -	$ -
American Water Works Association (AWWA)	√	$ 2,445	$ 2,197	$ 2,285	$ 2,376	$ 3,400	$ 5,150	$ 3,541	$ 5,356	$ -	$ -	$ -	$ -
Association of California Cities- Orange County (ACCOC)	√	$ 5,150	$ 5,150	$ 5,356	$ 5,570	$ 500	$ 800	$ 520	$ 832	$ -	$ -	$ -	$ -
Association of California Water Agencies (ACWA)	√	$ 27,965	$ 27,150	$ 28,236	$ 29,365	$ 10,055	$ 16,600	$ 10,450	$ 17,260	$ -	$ -	$ -	$ -
CA Chamber of Commerce (HR California)	√	$ 979	$ 979	$ 1,018	$ 1,059	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CA Water for all	√	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cal Desal	√	$ 5,150	$ 5,000	$ 5,200	$ 5,408	$ 200	$ 600	$ 208	$ 624	$ -	$ -	$ -	$ -
California Association of Public Information Officers (CAPIO)	√	$ 1,150	$ 1,275	$ 900	$ 936	$ 300	$ 2,300	$ 300	$ 2,432	$ -	$ -	$ -	$ -
California Association of Science Educators (CASE)	New	$ -	$ -	$ -	$ -	$ 700	$ 1,000	$ 700	$ 1,000	$ -	$ -	$ -	$ -
California Council for Environmental and Economic Balance (CCEEB)	√	$ 29,000	$ 29,000	$ 30,160	$ 31,366	$ 2,250	$ 2,400	$ 936	$ 2,496	$ -	$ -	$ -	$ -
California Data Collaborative	√	$ 16,500	$ 17,000	$ 17,680	$ 18,387	$ -	$ 850	$ -	$ 884	$ -	$ -	$ -	$ -
California Employees Public Retirement System(CalPERS)	√	$ -	$ -	$ -	$ -	$ 1,500	$ 400	$ 1,600	$ 416	$ -	$ -	$ -	$ -
California Environmental Literacy Initiative	√	$ -	$ -	$ -	$ -	$ 500	$ 500	$ 520	$ 520	$ -	$ -	$ -	$ -
California Municipal Treasurers Association (CMTA)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
California Municipal Utilities Association (CMUA)	√	$ 11,047	$ 11,655	$ 12,121	$ 12,606	$ 582	$ 300	$ 605	$ 312	$ -	$ -	$ -	$ -
California Society of Municipal Finance Officers (CSMFO)	√	$ 150	$ 155	$ 160	$ 166	$ -	$ -	$ 1,400	$ 300	$ -	$ -	$ -	$ -
California Special Districts Association (CSDA)	√	$ 9,835	$ 9,930	$ 10,327	$ 10,740	$ 2,825	$ 6,350	$ 2,940	$ 6,600	$ -	$ -	$ -	$ -
California Water Efficiency Partnership (CalWEP)	√	$ 6,300	$ 6,300	$ 6,300	$ 6,500	$ 2,800	$ 5,220	$ 2,912	$ 5,220	$ -	$ -	$ -	$ -
California Water, Energy and Education Alliance (CWEEA)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Colorado River Water Users Association (CRWUA)	√	$ -	$ -	$ -	$ -	$ 2,500	$ 4,000	$ 2,600	$ 4,160	$ -	$ -	$ -	$ -
Department of Water Resources Education Committee	√	$ -	$ -	$ -	$ -	$ 500	$ 750	$ 520	$ 780	$ -	$ -	$ -	$ -
ESRI-GIS	√	$ -	$ -	$ -	$ -	$ 3,200	$ 2,000	$ 3,328	$ 2,080	$ -	$ -	$ -	$ -
Government Finance Officers Association (GFOA)	√	$ 187	$ 350	$ 350	$ 350	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Systems Audit and Control Association (ISACA)	√	$ 155	$ 155	$ 161	$ 168	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
International Association of Business Communicators (IABC)	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Irrigation Association Show & Education Week	New	$ -	$ -	$ -	$ -	$ 350	$ 1,460	$ 364	$ 1,268	$ -	$ -	$ -	$ -

Municipal Water District of Orange County (MWDOC) Biennial Budget

Proposed Participation Costs and Registration/Travel Budgets (Staff & Board) (Exh: D,E,F)

Fiscal Years 2026-27 & 2027-28

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

		Exh D (see Exh G for add'n details) Proposed District Participation Costs				Exh E Proposed Staff Registration & Travel Budget*				Exh F Proposed Board Registration & Travel Budget*			
Conference / Meeting	Approval included in Budget Approval	Adopted Budget FY25/26	Projected Budget FY25/26	Proposed Budget FY26/27	Proposed Budget FY27/28	Proposed Budget FY26/27 Registration	Proposed Budget FY26/27 Travel	Proposed Budget FY27/28 Registration	Proposed Budget FY27/28 Travel	Proposed Budget FY26/27 Registration	Proposed Budget FY26/27 Travel	Proposed Budget FY27/28 Registration	Proposed Budget FY27/28 Travel
League of California Cities	√	$ 2,575	$ 2,500	$ 2,600	$ 2,704	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative Advocacy	√	$ -	$ -	$ -	$ -	$ 2,000	$ 5,000	$ 2,000	$ 5,000	$ -	$ -	$ -	$ -
Liebert, Cassidy Whitmore	√	$ -	$ -	$ -	$ -	$ 1,200	$ 2,500	$ 1,248	$ 2,500	$ -	$ -	$ -	$ -
Multi-State Salinity Coalition	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
National Association of Government Communicators	New	$ -	$ -	$ 180	$ 187	$ 1,050	$ -	$ 1,092	$ -	$ -	$ -	$ -	$ -
National Water Resources Assn., Mun. Caucus	√	$ 574	$ 574	$ 597	$ 621	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
OC Chapter-Calif. Landscape Contractors Assoc.	√	$ 2,250	$ 2,750	$ 2,750	$ 2,750	$ 350	$ 1,220	$ 364	$ 1,269	$ -	$ -	$ -	$ -
Orange County Business Council (OCBC)	√	$ 5,150	$ 5,000	$ 5,200	$ 5,408	$ 1,600	$ 2,500	$ 1,664	$ 2,600	$ -	$ -	$ -	$ -
Orange County Public Affairs Association (OCPAA)	√	$ 100	$ 100	$ 105	$ 110	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Orange County Water Association (OCWA)	√	$ 515	$ 515	$ 536	$ 557	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pilot MWDOC Ambassador Program + Outreach Tours	√	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Relations Society of America/O.C. (PRSA)	√	$ 1,236	$ 1,236	$ 1,061	$ 1,093	$ 549	$ -	$ 571	$ -	$ -	$ -	$ -	$ -
Public Sector HR Assoc	√	$ 66	$ 66	$ 69	$ 71	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Radio and Television News Directors Association	√	$ 77	$ 77	$ 80	$ 83	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Society of Human Resources Management (SHRM)	√	$ 252	$ 299	$ 311	$ 323	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
South OC Watershed Management Area Dues	√	$ 9,100	$ 7,444	$ 9,000	$ 9,820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
South Orange County Economic Coalition (SOCEC)	√	$ 1,797	$ 1,797	$ 1,869	$ 1,944	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Southern California Water Coalition (SCWC)	√	$ 1,125	$ 1,500	$ 1,545	$ 1,545	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Urban Water Institute	√	$ 6,180	$ 6,180	$ 6,427	$ 6,684	$ 4,800	$ 6,000	$ 4,800	$ 6,000	$ -	$ -	$ -	$ -
Water Environment Federation	√	$ 62	$ 64	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WaterISAC (International Security And Network)	√	$ 587	$ 587	$ 610	$ 635	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Meetings and conferences for WEEA	New	$ -	$ -	$ -	$ -	$ 2,000	$ 3,000	$ 2,000	$ 3,000	$ -	$ -	$ -	$ -
Undetermined Conference / Meeting	√	$ 12,500	$ 10,000	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	$ -	$ -	$ -
Staff Related Total		**$ 170,159**	**$ 166,985**	**$ 154,224**	**$ 159,932**	**$ 48,111**	**$ 78,620**	**$ 50,570**	**$ 80,826**	**$ -**	**$ -**	**$ -**	**$ -**
WEROC Related													
AWWA CA/NV Section	√	$ 311	$ 311	$ 311	$ 311	$ 2,000	$ 4,000	$ 1,500	$ 4,000	$ -	$ -	$ -	$ -
AWWA National Conference	√	$ -	$ -	$ -	$ -	$ 800	$ 2,000	$ 850	$ 2,000	$ -	$ -	$ -	$ -
California Emergency Services Association	√	$ 239	$ 239	$ 239	$ 239	$ 1,800	$ 4,000	$ 1,200	$ 5,200	$ -	$ -	$ -	$ -
California Utilities Emergency Association (CUEA)	√	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
International Association of Emergency Managers	√	$ 400	$ 400	$ 400	$ 400	$ 2,000	$ 1,250	$ 700	$ 2,000	$ -	$ -	$ -	$ -
WEROC Related Total		**$ 1,450**	**$ 950**	**$ 950**	**$ 950**	**$ 6,600**	**$ 11,250**	**$ 4,250**	**$ 13,200**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Water District of Orange County (MWDOC) Biennial Budget

Proposed Membership Costs by Cost Centers (Exh G)

Fiscal Years 2026-27 & 2027-28

CC	Membership Name	Approval included in Budget Approval	Adopted Budget FY25/26	Projected Budget FY25/26	Proposed Budget FY26/27	Proposed Budget FY27/28
CC#11 Board Relations	Festival of Butterflies Sponsorship	√	$ 2,575	$ 2,575	$ 2,678	$ 2,785
	LAFCO	√	$ 48,652	$ 51,381	$ 39,906	$ 41,500
	Orange County Taxpayers Association (OC Tax)	New	$ -	$ -	$ 2,500	$ 2,500
	Sustain Southern California (Sustain SoCal)	New	$ -	$ -	$ 2,000	$ 2,000
CC#11 Board Relations Total			**$ 51,227**	**$ 53,956**	**$ 47,084**	**$ 48,785**
CC#12 Administration	Association of California Water Agencies (ACWA)	√	$ 27,965	$ 27,150	$ 28,236	$ 29,365
	Urban Water Institute	√	$ 6,180	$ 6,180	$ 6,427	$ 6,684
	Water Environment Federation	√	$ 62	$ 64	$ -	$ -
CC#12 Administration Total			**$ 34,207**	**$ 33,394**	**$ 34,663**	**$ 36,049**
CC#13 Human Resources	CA Chamber of Commerce (HR California)	√	$ 979	$ 979	$ 1,018	$ 1,059
	Public Sector HR Assoc	√	$ 66	$ 66	$ 69	$ 71
	Society of Human Resources Management (SHRM)	√	$ 252	$ 299	$ 311	$ 323
CC#13 Human Resources Total			**$ 1,297**	**$ 1,344**	**$ 1,398**	**$ 1,453**
CC#21 Engineering & Planning	Cal Desal	√	$ 5,150	$ 5,000	$ 5,200	$ 5,408
	National Water Resources Assn., Mun. Caucus	√	$ 574	$ 574	$ 597	$ 621
	Orange County Water Association (OCWA)	√	$ 515	$ 515	$ 536	$ 557
	South OC Watershed Management Area Dues	√	$ 9,100	$ 7,444	$ 9,000	$ 9,820
CC#21 Engineering & Planning Total			**$ 15,339**	**$ 13,533**	**$ 15,333**	**$ 16,406**
CC#23 Metropolitan & Water Resources	California Data Collaborative	√	$ 16,500	$ 17,000	$ 17,680	$ 18,387
CC#23 Metropolitan & Water Resources Total			**$ 16,500**	**$ 17,000**	**$ 17,680**	**$ 18,387**
CC#31 Government Affairs & Policy	Association of California Cities- Orange County (ACCOC)	√	$ 5,150	$ 5,150	$ 5,356	$ 5,570
	CA Water for all	√	$ 10,000	$ 10,000	$ -	$ -
	California Council for Environmental and Economic Balance (CCEEB)	√	$ 29,000	$ 29,000	$ 30,160	$ 31,366
	California Municipal Utilities Association (CMUA)	√	$ 11,047	$ 11,655	$ 12,121	$ 12,606
	California Special Districts Association (CSDA)	√	$ 9,835	$ 9,930	$ 10,327	$ 10,740
	League of California Cities	√	$ 2,575	$ 2,500	$ 2,600	$ 2,704
	Orange County Business Council (OCBC)	√	$ 5,150	$ 5,000	$ 5,200	$ 5,408
	South Orange County Economic Coalition (SOCEC)	√	$ 1,797	$ 1,797	$ 1,869	$ 1,944
	Southern California Water Coalition (SCWC)	√	$ 1,125	$ 1,500	$ 1,545	$ 1,545
	Undetermined Conference / Meeting	√	$ 12,500	$ 10,000	$ -	$ -
CC#31 Government Affairs & Policy Total			**$ 88,179**	**$ 86,532**	**$ 69,178**	**$ 71,883**
CC#32 Public Affairs	3CMA: City-County Communications & Marketing Assoc.	New	$ -	$ -	$ 1,030	$ 400
	California Association of Public Information Officers (CAPIO)	√	$ 1,150	$ 1,275	$ 300	$ 336
	National Association of Government Communicators	New	$ -	$ -	$ 180	$ 187
	Orange County Public Affairs Association (OCPAA)	√	$ 100	$ 100	$ 105	$ 110
	Public Relations Society of America/O.C. (PRSA)	√	$ 1,236	$ 1,236	$ 315	$ 347
	Radio and Television News Directors Association	√	$ 77	$ 77	$ 80	$ 83
CC#32 Public Affairs Total			**$ 2,563**	**$ 2,688**	**$ 2,010**	**$ 1,463**
CC#33 Education Outreach	California Association of Public Information Officers (CAPIO)	√	$ -	$ -	$ 600	$ 600
	Public Relations Society of America/O.C. (PRSA)	√	$ -	$ -	$ 746	$ 746
CC#33 Education Outreach Total			**$ -**	**$ -**	**$ 1,346**	**$ 1,346**
CC#35 Water Use Efficiency	California Water Efficiency Partnership (CalWEP)	√	$ 6,300	$ 6,300	$ 6,300	$ 6,500
	OC Chapter-Calif. Landscape Contractors Assoc.	√	$ 2,250	$ 2,750	$ 2,750	$ 2,750
CC#35 Water Use Efficiency Total			**$ 8,550**	**$ 9,050**	**$ 9,050**	**$ 9,250**
CC#36 Water Loss Control	American Water Works Association (AWWA)	√	$ 2,445	$ 2,197	$ 2,285	$ 2,376
CC#36 Water Loss Control Total			**$ 2,445**	**$ 2,197**	**$ 2,285**	**$ 2,376**
CC#41 Finance	California Society of Municipal Finance Officers (CSMFO)	√	$ 150	$ 155	$ 160	$ 166
	Government Finance Officers Association (GFOA)	√	$ 187	$ 350	$ 350	$ 350
CC#41 Finance Total			**$ 337**	**$ 505**	**$ 510**	**$ 516**
CC#45 Information Technology	Information Systems Audit and Control Association (ISACA)	√	$ 155	$ 155	$ 161	$ 168
	WaterISAC (International Security And Network)	√	$ 587	$ 587	$ 610	$ 635
CC#45 Information Technology Total			**$ 742**	**$ 742**	**$ 771**	**$ 803**
CC#25 WEROC	AWWA CA/NV Section	√	$ 311	$ 311	$ 311	$ 311
	California Emergency Services Association	√	$ 239	$ 239	$ 239	$ 239
	California Utilities Emergency Association (CUEA)	√	$ 500	$ -	$ -	$ -
	International Association of Emergency Managers	√	$ 400	$ 400	$ 400	$ 400
CC#25 WEROC Total			**$ 1,450**	**$ 950**	**$ 950**	**$ 950**

Municipal Water District of Orange County (MWDOC) Biennial Budget

Professional / Special Services Authorized (Exh J)

Fiscal Years 2026-27 & 2027-28

Core Fund

Cost Center	Vendor	Description of Service(s)	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	* Approval included in Budget Approval
7010-OUTSIDE CONSULTING SERVICES						
CC#21 Engineering & Planning	CDR	Demographics analysis	30,000	40,000	40,000	√
	(To be determined)	MWDOC 2025 UWMP	60,000	-	-	√
	(To be determined)	Water Quality Data Hub	60,000	-	-	√
	(To be determined)	GIS - Water Quality Analyzer Pilot	-	5,000	-	New
	(To be determined)	Real Time Water Quality Analyzer Pilot	40,000	-	-	√
	(To be determined)	GIS Implementation Project	130,000	150,000	120,000	√
	(To be determined)	Water Quality Workgroup Technical Support	15,000	15,000	15,000	√
	B&V	Hydraulic Model Maintenance	-	35,000	15,000	New
	(To be determined)	On Call Work	30,000	-	-	√
	(To be determined)	Additional WUE Analysis	-	5,000	-	New
	Hazen	Demand Projections 2025 UWMP by Oct 2025	15,000	-	-	√
	Stetson Engineering	Consumer Confidence Report	80,000	90,000	95,000	√
	(To be determined)***	Demand Model Maintenance	-	-	10,000	New
	Ed Means Consulting	EOCF#2 Pilot Project	10,000	15,000	-	√
CC#23 Metropolitan & Water Resources	(To be determined)	Discussion and coordination on emerging MET issues	10,000	15,000	20,000	√
	Dopudja & Wells Consulting- Paul Jones	MET and Reliability Planning	$ 90,000	$ 80,000	$ 83,000	√
		Total	**$ 570,000**	**$ 450,000**	**$ 398,000**	
7020-LEGAL EXPENSE						
CC#11 Board Relations	Best, Best & Krieger	General Legal Counsel Services	$ 235,000	$ 230,000	$ 235,000	√
CC#13 Human Resources	Best, Best & Krieger	Labor Counsel Services	$ 25,000	$ 27,040	$ 28,121	√
		Total	**$ 260,000**	**$ 257,040**	**$ 263,121**	
7030-AUDIT EXPENSE						
CC#41 Finance	Davis Farr, LLP	Annual Financial Audit and Federal Single Audit	$ 32,445	$ 38,418	$ 39,420	√
	Davis Farr, LLP	WUE Grant Review	$ 5,000	$ -	$ -	√
		Total	**$ 37,445**	**$ 38,418**	**$ 39,420**	
6205-TRAINING EXPENSE						
CC#11 Board Relations	(To be determined)	Form 700 Workgroup Training	$ 2,500	$ 2,500	$ 2,500	√
CC#12 Administration	(To be determined)	Various Lunch and learn+training	$ 6,000	$ -	$ -	√
CC#13 Human Resources	Cal State University Fullerton/Centre for Organization Effectiveness/Predict Success/ Knight leadership solution	Professional Development /Staff Technical Training/Leadership Training/Coaching/ Lunch and Learn	$ 58,945	$ 54,000	$ 56,000	√
CC#31 Government Affairs & Policy	(To be determined)	Grants Workshop Training	$ 15,000	$ -	$ -	√
		Total	**$ 82,445**	**$ 56,500**	**$ 58,500**	
7040-PROFESSIONAL SERVICES						
CC#12 Administration	Morgan Stanley Capitol Management	Financial Advisor for retirement plans	$ -	$ 20,000	$ 20,800	√
	Gladwell Services	Records Management Consulting	$ -	$ 1,000	$ 1,040	√
CC#13 Human Resources	(To be determined)	Triennial Benchmark Study	$ -	$ 60,000	$ -	New
CC#19 Overhead	IGOE	IGOE and COBRA Administration Services	$ 5,000	$ 757	$ 787	√
	Health Equity	H S A Admin	$ -	$ 218	$ 227	√
CC#31 Government Affairs & Policy	West Coast Advisors	Sacramento Lobbyist	$ -	$ 102,000	$ 102,000	New
	Syrus Devers Advocacy	Sacramento Lobbyist	$ 96,000	$ -	$ -	√
	Natural Resource Results	Federal Legislative Advocate	$ 96,000	$ 96,000	$ 96,000	√
	Dopudja & Wells	Legislative and Local GA Assistance	$ 25,000	$ 25,000	$ 25,000	√
	Whittingham Public Affairs Adv.	County Advocate	$ 90,000	$ 60,000	$ 60,000	√
	Soto Services	Grant Research and Acquisition Assistance	$ 39,000	$ 39,000	$ 39,000	√
	Ackerman	Legal and Regulatory	$ 42,000	$ 42,000	$ 42,000	√
	Travel	Travel	$ 6,000	$ 6,000	$ 6,000	√
CC#32 Public Affairs	Hashtag Pinpoint	Strategic Digital Consulting Services	$ 95,000	$ 95,000	$ 95,000	√
	(To be determined)	Water Awareness Campaign	$ 30,000	$ 30,000	$ 20,000	√
	LA Design	Website Maintenance	$ 5,000	$ -	$ -	√
	(Various)	Special Events	$ 50,000	$ 30,000	$ 30,000	√
	VoxCivic, SCNG, etc.	Advertising	$ 40,000	$ 15,000	$ 20,000	√
CC#33 Education Outreach	Meter Hero Pilot	Instructional services	$ -	$ -	$ 10,000	New
CC#35 Water Use Efficiency	(To be determined)	General WUE Research	$ 25,000	$ 25,000	$ 25,000	√
	Environmental Incentive	WUE Work Group Support - Way of Life TAP	$ 50,000	$ -	$ -	√
	E Source	Water Loss Control Work Grp (WLC)	$ 55,000	$ -	$ -	√
	E Source	Business Plan Implementation	$ 35,000	$ 35,000	$ 40,000	√
	OC Data Acquisition P/S (OCDAP)	Aerial Imagery and Landscape Measurement Project	$ 50,000	$ 10,000	$ 10,000	√
CC#36 Water Loss Control	E Source	Water Loss Control Work Grp (WLC)		$ 100,000	$ 100,000	√
CC#41 Finance	U.S. Bank	Custodial Bank fees	$ 10,000	$ 6,500	$ 6,500	√
	CalPERS	CalPERS GASB 68 Report	$ 700	$ 350	$ 350	√
	Nyhart	OPEB Actuarial	$ 1,000	$ 2,100	$ 4,200	√
	Tracker C2	Investment Tracking	$ 3,500	$ -	$ -	√
	1099 Filing Fee	1099 Filing Fee	$ -	$ 150	$ 150	New
	Greenshades	EIN validations	$ -	$ 600	$ 600	New
CC#45 Information Technology	(To be determined)	Managed Service Provider and Various IT projects	$ 65,000	$ 69,000	$ 69,360	√
		Total	**$ 914,200**	**$ 870,675**	**$ 824,014**	

Municipal Water District of Orange County (MWDOC) Biennial Budget

Professional / Special Services Authorized (Exh J)
Fiscal Years 2026-27 & 2027-28
Choice Funds + WEROC Fund

Choice Funds

Cost Center	Vendor	Description of Service(s)	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	* Approval included in Budget Approval
6205-TRAINING EXPENSE						
CC#70 Water Loss Control (Choice)	(To be determined)	Water loss training	$ 2,000	$ 2,000	$ 2,000	√
7040-PROFESSIONAL SERVICES						
CC#62 Water Use Efficiency (Choice)	Various Vendors	Marketing of WUE Programs	$ 40,000	$ 40,000	$ 40,000	√
	ARC GIS	GIS	$ 2,030	$ -	$ -	√
	Droplet	Web Based Rebate Processing Platform (Turf & Drip)	$ 47,500	$ -	$ -	√
	Submittable	Web Based Rebate Processing Platform (Turf & Drip)	$ -	$ 74,100	$ 59,100	New
	Mission Resource Cnsvr District	Residential Installation Verification Inspections	$ 50,000	$ 35,000	$ 35,000	√
CC#63 School Program (Choice)	Shows that teach/The OC Department of Education	Assemblies (Elementary School)	$ 276,557	$ 269,144	$ 294,315	√
	The OC Department of Education	Assemblies (Middle School)	$ 117,879	$ 115,475	$ 126,273	√
	The OC Department of Education	Assemblies (High School)	$ 93,222	$ 90,445	$ 98,967	√
	ITO	Digital Program	$ -	$ -	$ -	√
CC#70 Water Loss Control (Choice)	Westerley & McCall's	Meter Accuracy Testing	$ 83,270	$ 400,000	$ 400,000	√
	E Source	Water Loss Control Technical Assistance for SB555 Compliance	$ -	$ 70,000	$ 80,000	New
	(To be determined)	Production meter testing	$ -	$ 250,000	$ 250,000	New
CC#71 Engineering (Choice)	(To be determined)	Demand Model Maintenance	$ -	$ -	$ 12,500	New
	(To be determined)	Lead & Copper Rule Improvements Technical Support	$ -	$ 200,000	$ 200,000	New
	Stetson Engineering	Consumer Confidence Report	$ -	$ 3,000	$ 3,167	√
		Total	**$ 710,458**	**$ 1,547,164**	**$ 1,599,322**	

WEROC Funds

Cost Center	Vendor	Description of Service(s)	Adopted Budget FY 25-26	Proposed Budget FY 26-27	Proposed Budget FY 27-28	* Approval included in Budget Approval
6205-TRAINING EXPENSE						
CC#25 WEROC	Various	CSTI,NDTC, ICS; certifications (In House Training Certification with State and FEMA on Classes and Material Costs)/Planning Meeting & Exercises. Also includes needed WEROC Staff Training (new staff requires training)	$ 6,000	$ 6,000	$ 6,000	√
		Total	**$ 6,000**	**$ 6,000**	**$ 6,000**	
7040-PROFESSIONAL SERVICES						
CC#25 WEROC	Various	GIS and other Support Services as required	$ -	$ -	$ 5,000	√
		Total	**$ -**	**$ -**	**$ 5,000**	

* 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.

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Core Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4050-RETAIL CONNECTION CHARGE (See Exh C)						
CC#00 General	$ 9,939,371	$ 9,939,371	$ 10,278,727	$ 10,686,812	$ 339,356	$ 408,085
4050-RETAIL CONNECTION CHARGE (See Exh C) Total	**$ 9,939,371**	**$ 9,939,371**	**$ 10,278,727**	**$ 10,686,812**	**$ 339,356**	**$ 408,085**
4055-GROUND WATER CUSTOMER CHARGE						
CC#00 General	$ 414,371	$ 414,371	$ 427,658	$ 441,989	$ 13,287	$ 14,331
4055-GROUND WATER CUSTOMER CHARGE Total	**$ 414,371**	**$ 414,371**	**$ 427,658**	**$ 441,989**	**$ 13,287**	**$ 14,331**
4105-INTEREST REVENUE						
CC#00 General	$ 916,000	$ 931,000	$ 962,952	$ 810,785	$ 46,952	$ (152,167)
4105-INTEREST REVENUE Total	**$ 916,000**	**$ 931,000**	**$ 962,952**	**$ 810,785**	**$ 46,952**	**$ (152,167)**
4230-REIMBURSEMENTS						
CC#21 Engineering & Planning	$ -	$ 1,222,000	$ -	$ -	$ -	$ -
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 33,000	$ 33,000	$ 33,000	$ -
4230-REIMBURSEMENTS Total	**$ -**	**$ 1,222,000**	**$ 33,000**	**$ 33,000**	**$ 33,000**	**$ -**
4240-MISCELLANEOUS INCOME						
CC#00 General	$ 5,000	$ 1,200	$ 5,000	$ 5,000	$ -	$ -
4240-MISCELLANEOUS INCOME Total	**$ 5,000**	**$ 1,200**	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**
4310-REVENUE FOR WEEA SPONSORSHIPS						
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 55,000	$ 60,000	$ 55,000	$ 5,000
4310-REVENUE FOR WEEA SPONSORSHIPS Total	**$ -**	**$ -**	**$ 55,000**	**$ 60,000**	**$ 55,000**	**$ 5,000**
4705-PRIOR YEAR CARRYOVER						
CC#00 General	$ -	$ -	$ 195,380	$ 60,207	$ 195,380	$ (135,173)
4705-PRIOR YEAR CARRYOVER Total	**$ -**	**$ -**	**$ 195,380**	**$ 60,207**	**$ 195,380**	**$ (135,173)**
4XXX-REIMB FROM OPEB RESERVE/115 TRUST						
CC#00 General	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
4XXX-REIMB FROM OPEB RESERVE/115 TRUST Total	**$ 122,517**	**$ 107,000**	**$ 123,710**	**$ 128,658**	**$ 1,193**	**$ 4,948**
Revenue Total	**$ 11,397,259**	**$ 12,614,942**	**$ 12,081,427**	**$ 12,226,451**	**$ 684,168**	**$ 145,024**
Expenditure						
6010-SALARIES AND WAGES - ADMIN						
CC#11 Board Relations	$ 468,708	$ 352,312	$ 369,234	$ 388,250	$ (99,474)	$ 19,016
CC#12 Administration	$ 573,603	$ 466,437	$ 505,406	$ 508,107	$ (68,197)	$ 2,701
CC#13 Human Resources	$ 406,292	$ 381,432	$ 405,224	$ 447,653	$ (1,068)	$ 42,429
CC#19 Overhead	$ 605,102	$ 642,309	$ 699,673	$ 769,705	$ 94,571	$ 70,032
CC#21 Engineering & Planning	$ 567,060	$ 579,461	$ 669,333	$ 738,561	$ 102,273	$ 69,228
CC#23 Metropolitan & Water Resources	$ 377,920	$ 342,384	$ 404,093	$ 425,306	$ 26,173	$ 21,213
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 49,875	$ 51,750	$ 49,875	$ 1,875
CC#31 Government Affairs & Policy	$ 187,335	$ 150,266	$ 137,476	$ 139,619	$ (49,859)	$ 2,143
CC#32 Public Affairs	$ 851,284	$ 875,491	$ 723,425	$ 771,368	$ (127,859)	$ 47,943
CC#33 Education Outreach	$ -	$ -	$ 202,145	$ 223,983	$ 202,145	$ 21,838
CC#35 Water Use Efficiency	$ 232,533	$ 341,527	$ 222,401	$ 234,487	$ (10,132)	$ 12,086
CC#36 Water Loss Control	$ -	$ 600	$ 155,897	$ 155,256	$ 155,897	$ (641)
CC#41 Finance	$ 547,775	$ 594,526	$ 682,240	$ 756,765	$ 134,465	$ 74,525
CC#45 Information Technology	$ 135,124	$ 154,888	$ 157,227	$ 167,460	$ 22,103	$ 10,233
6010-SALARIES AND WAGES - ADMIN Total	**$ 4,952,736**	**$ 4,881,633**	**$ 5,383,649**	**$ 5,778,270**	**$ 430,913**	**$ 394,621**
6012-GRANT RECOVERY - SALARIES						
CC#32 Public Affairs	$ (33,000)	$ (33,000)	$ -	$ -	$ 33,000	$ -
6012-GRANT RECOVERY - SALARIES Total	**$ (33,000)**	**$ (33,000)**	**$ -**	**$ -**	**$ 33,000**	**$ -**
6090-DIRECTORS COMPENSATION - MWDOC						
CC#11 Board Relations	$ 281,917	$ 275,208	$ 290,942	$ 300,923	$ 9,025	$ 9,981
6090-DIRECTORS COMPENSATION - MWDOC Total	**$ 281,917**	**$ 275,208**	**$ 290,942**	**$ 300,923**	**$ 9,025**	**$ 9,981**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Core Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
6095-DIRECTORS COMPENSATION-MET						
CC#11 Board Relations	$ 161,096	$ 156,399	$ 166,253	$ 171,956	$ 5,157	$ 5,703
6095-DIRECTORS COMPENSATION-MET Total	**$ 161,096**	**$ 156,399**	**$ 166,253**	**$ 171,956**	**$ 5,157**	**$ 5,703**
6105-BENEFITS ADMIN						
CC#11 Board Relations	$ 136,819	$ 112,796	$ 127,189	$ 134,539	$ (9,630)	$ 7,350
CC#12 Administration	$ 221,094	$ 173,968	$ 190,493	$ 189,900	$ (30,601)	$ (593)
CC#13 Human Resources	$ 122,537	$ 119,948	$ 130,204	$ 126,533	$ 7,667	$ (3,671)
CC#19 Overhead	$ 180,486	$ 215,651	$ 230,503	$ 247,595	$ 50,017	$ 17,092
CC#21 Engineering & Planning	$ 161,397	$ 175,675	$ 210,053	$ 221,018	$ 48,656	$ 10,965
CC#23 Metropolitan & Water Resources	$ 104,709	$ 110,771	$ 127,208	$ 132,076	$ 22,499	$ 4,868
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 16,625	$ 17,250	$ 16,625	$ 625
CC#31 Government Affairs & Policy	$ 60,211	$ 51,114	$ 45,452	$ 45,288	$ (14,759)	$ (164)
CC#32 Public Affairs	$ 259,741	$ 280,607	$ 237,647	$ 249,089	$ (22,094)	$ 11,442
CC#33 Education Outreach	$ -	$ -	$ 70,606	$ 78,577	$ 70,606	$ 7,971
CC#35 Water Use Efficiency	$ 69,434	$ 105,404	$ 68,764	$ 72,332	$ (670)	$ 3,568
CC#36 Water Loss Control	$ -	$ 182	$ 47,752	$ 48,781	$ 47,752	$ 1,029
CC#41 Finance	$ 164,353	$ 194,183	$ 231,784	$ 250,170	$ 67,431	$ 18,386
CC#45 Information Technology	$ 44,736	$ 52,491	$ 53,182	$ 55,484	$ 8,446	$ 2,302
6105-BENEFITS ADMIN Total	**$ 1,525,517**	**$ 1,592,790**	**$ 1,787,462**	**$ 1,868,632**	**$ 261,945**	**$ 81,170**
6109-UNFUNDED PENSION						
CC#19 Overhead	$ 207,000	$ 207,000	$ 207,000	$ 207,000	$ -	$ -
6109-UNFUNDED PENSION Total	**$ 207,000**	**$ 207,000**	**$ 207,000**	**$ 207,000**	**$ -**	**$ -**
6111-OVERHEAD REIMBURSEMENT						
CC#19 Overhead	$ (504,105)	$ (94,640)	$ (432,041)	$ (459,233)	$ 72,064	$ (27,192)
6111-OVERHEAD REIMBURSEMENT Total	**$ (504,105)**	**$ (94,640)**	**$ (432,041)**	**$ (459,233)**	**$ 72,064**	**$ (27,192)**
6115-DIRECTORS BENEFITS						
CC#11 Board Relations	$ 158,371	$ 152,929	$ 174,974	$ 181,496	$ 16,603	$ 6,522
6115-DIRECTORS BENEFITS Total	**$ 158,371**	**$ 152,929**	**$ 174,974**	**$ 181,496**	**$ 16,603**	**$ 6,522**
6120-HEALTH INSURANCE FOR RETIREES						
CC#19 Overhead	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
6120-HEALTH INSURANCE FOR RETIREES Total	**$ 122,517**	**$ 107,000**	**$ 123,710**	**$ 128,658**	**$ 1,193**	**$ 4,948**
6205-TRAINING EXPENSE (See Exh J)						
CC#11 Board Relations	$ 2,500	$ -	$ 2,500	$ 2,500	$ -	$ -
CC#12 Administration	$ 6,000	$ -	$ -	$ -	$ (6,000)	$ -
CC#13 Human Resources	$ 58,945	$ 52,000	$ 54,000	$ 56,000	$ (4,945)	$ 2,000
CC#31 Government Affairs & Policy	$ 15,000	$ -	$ -	$ -	$ (15,000)	$ -
6205-TRAINING EXPENSE (See Exh J) Total	**$ 82,445**	**$ 52,000**	**$ 56,500**	**$ 58,500**	**$ (25,945)**	**$ 2,000**
6210-TUITION REIMBURSEMENT						
CC#13 Human Resources	$ 6,500	$ 7,662	$ 6,900	$ 7,100	$ 400	$ 200
6210-TUITION REIMBURSEMENT Total	**$ 6,500**	**$ 7,662**	**$ 6,900**	**$ 7,100**	**$ 400**	**$ 200**
6220-TEMPORARY HELP EXPENSE						
CC#12 Administration	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ -
6220-TEMPORARY HELP EXPENSE Total	**$ 5,000**	**$ -**	**$ 5,000**	**$ 5,000**	**$ -**	**$ -**
7010-OUTSIDE CONSULTING SERVICES (See Exh J)						
CC#21 Engineering & Planning	$ 470,000	$ 1,607,850	$ 355,000	$ 295,000	$ (115,000)	$ (60,000)
CC#23 Metropolitan & Water Resources	$ 100,000	$ 100,000	$ 95,000	$ 103,000	$ (5,000)	$ 8,000
7010-OUTSIDE CONSULTING SERVICES (See Exh J) Total	**$ 570,000**	**$ 1,707,850**	**$ 450,000**	**$ 398,000**	**$ (120,000)**	**$ (52,000)**
7020-LEGAL EXPENSE (See Exh J)						
CC#11 Board Relations	$ 235,000	$ 235,000	$ 230,000	$ 235,000	$ (5,000)	$ 5,000
CC#13 Human Resources	$ 25,000	$ 31,000	$ 27,040	$ 28,121	$ 2,040	$ 1,081
7020-LEGAL EXPENSE (See Exh J) Total	**$ 260,000**	**$ 266,000**	**$ 257,040**	**$ 263,121**	**$ (2,960)**	**$ 6,081**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Core Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
7030-AUDIT EXPENSE (See Exh J)						
CC#41 Finance	$ 37,445	$ 32,455	$ 38,418	$ 39,420	$ 973	$ 1,002
7030-AUDIT EXPENSE (See Exh J) Total	**$ 37,445**	**$ 32,455**	**$ 38,418**	**$ 39,420**	**$ 973**	**$ 1,002**
7040-PROFESSIONAL SERVICES (See Exh J)						
CC#12 Administration	$ -	$ 21,000	$ 21,000	$ 21,840	$ 21,000	$ 840
CC#13 Human Resources	$ -	$ -	$ 60,000	$ -	$ 60,000	$ (60,000)
CC#19 Overhead	$ 5,000	$ 5,000	$ 975	$ 1,014	$ (4,025)	$ 39
CC#31 Government Affairs & Policy	$ 394,000	$ 381,000	$ 370,000	$ 370,000	$ (24,000)	$ -
CC#32 Public Affairs	$ 220,000	$ 165,000	$ 170,000	$ 165,000	$ (50,000)	$ (5,000)
CC#33 Education Outreach	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000
CC#35 Water Use Efficiency	$ 215,000	$ 205,000	$ 70,000	$ 75,000	$ (145,000)	$ 5,000
CC#36 Water Loss Control	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ -
CC#41 Finance	$ 15,200	$ 4,000	$ 9,700	$ 11,800	$ (5,500)	$ 2,100
CC#45 Information Technology	$ 65,000	$ 40,000	$ 69,000	$ 69,360	$ 4,000	$ 360
7040-PROFESSIONAL SERVICES (See Exh J) Total	**$ 914,200**	**$ 821,000**	**$ 870,675**	**$ 824,014**	**$ (43,525)**	**$ (46,661)**
7110-CONFERENCE - EMPLOYEE (See Exh E)						
CC#12 Administration	$ 42,497	$ 20,830	$ 18,355	$ 18,850	$ (24,142)	$ 495
CC#13 Human Resources	$ -	$ -	$ 2,700	$ 2,848	$ 2,700	$ 148
CC#21 Engineering & Planning	$ -	$ 1,000	$ 200	$ 208	$ 200	$ 8
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ -
CC#31 Government Affairs & Policy	$ -	$ 7,230	$ 9,757	$ 8,665	$ 9,757	$ (1,092)
CC#32 Public Affairs	$ -	$ 2,030	$ 1,899	$ 2,894	$ 1,899	$ 995
CC#33 Education Outreach	$ -	$ 500	$ 1,700	$ 1,740	$ 1,700	$ 40
CC#35 Water Use Efficiency	$ -	$ 3,000	$ 4,900	$ 5,096	$ 4,900	$ 196
CC#36 Water Loss Control	$ -	$ 4,875	$ 6,600	$ 6,869	$ 6,600	$ 269
CC#41 Finance	$ -	$ -	$ -	$ 1,400	$ -	$ 1,400
7110-CONFERENCE - EMPLOYEE (See Exh E) Total	**$ 42,497**	**$ 39,465**	**$ 48,111**	**$ 50,570**	**$ 5,614**	**$ 2,459**
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F)						
CC#11 Board Relations	$ 17,155	$ 21,095	$ 21,784	$ 22,617	$ 4,629	$ 833
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F) Total	**$ 17,155**	**$ 21,095**	**$ 21,784**	**$ 22,617**	**$ 4,629**	**$ 833**
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)						
CC#12 Administration	$ 85,900	$ 28,373	$ 27,600	$ 28,420	$ (58,300)	$ 820
CC#13 Human Resources	$ -	$ -	$ 2,900	$ 2,916	$ 2,900	$ 16
CC#21 Engineering & Planning	$ -	$ 1,800	$ 600	$ 624	$ 600	$ 24
CC#23 Metropolitan & Water Resources	$ -	$ -	$ 850	$ 884	$ 850	$ 34
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -
CC#31 Government Affairs & Policy	$ -	$ 21,807	$ 17,350	$ 17,840	$ 17,350	$ 490
CC#32 Public Affairs	$ -	$ 6,400	$ 3,500	$ 3,680	$ 3,500	$ 180
CC#33 Education Outreach	$ -	$ 600	$ 2,250	$ 2,300	$ 2,250	$ 50
CC#35 Water Use Efficiency	$ -	$ 11,800	$ 13,420	$ 13,426	$ 13,420	$ 6
CC#36 Water Loss Control	$ -	$ 7,389	$ 7,150	$ 7,436	$ 7,150	$ 286
CC#41 Finance	$ -	$ -	$ -	$ 300	$ -	$ 300
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E) Total	**$ 85,900**	**$ 78,169**	**$ 78,620**	**$ 80,826**	**$ (7,280)**	**$ 2,206**
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F)						
CC#11 Board Relations	$ 36,625	$ 36,050	$ 31,400	$ 32,536	$ (5,225)	$ 1,136
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F) Total	**$ 36,625**	**$ 36,050**	**$ 31,400**	**$ 32,536**	**$ (5,225)**	**$ 1,136**
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)						
CC#11 Board Relations	$ 48,652	$ 53,956	$ 47,084	$ 48,785	$ (1,568)	$ 1,701
CC#12 Administration	$ 151,684	$ 33,394	$ 34,663	$ 36,049	$ (117,021)	$ 1,386
CC#13 Human Resources	$ -	$ 1,344	$ 1,398	$ 1,453	$ 1,398	$ 55
CC#21 Engineering & Planning	$ -	$ 13,533	$ 15,333	$ 16,406	$ 15,333	$ 1,073
CC#23 Metropolitan & Water Resources	$ -	$ 17,000	$ 17,680	$ 18,387	$ 17,680	$ 707
CC#31 Government Affairs & Policy	$ 12,500	$ 86,532	$ 69,178	$ 71,883	$ 56,678	$ 2,705
CC#32 Public Affairs	$ -	$ 2,688	$ 2,010	$ 1,463	$ 2,010	$ (547)

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Core Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
CC#33 Education Outreach	$ -	$ -	$ 1,346	$ 1,346	$ 1,346	$ -
CC#35 Water Use Efficiency	$ 8,550	$ 9,050	$ 9,050	$ 9,250	$ 500	$ 200
CC#36 Water Loss Control	$ -	$ 2,197	$ 2,285	$ 2,376	$ 2,285	$ 91
CC#41 Finance	$ -	$ 505	$ 510	$ 516	$ 510	$ 6
CC#45 Information Technology	$ -	$ 742	$ 771	$ 803	$ 771	$ 32
7210-MEMBERSHIP & SPONSORSHIP (See Exh D) Total	**$ 221,386**	**$ 220,941**	**$ 201,308**	**$ 208,717**	**$ (20,078)**	**$ 7,409**
7250-CDR SUPPORT						
CC#12 Administration	$ 72,650	$ 72,648	$ -	$ -	$ (72,650)	$ -
CC#21 Engineering & Planning	$ -	$ -	$ 77,272	$ 77,272	$ 77,272	$ -
7250-CDR SUPPORT Total	**$ 72,650**	**$ 72,648**	**$ 77,272**	**$ 77,272**	**$ 4,622**	**$ -**
7305-BUSINESS EXPENSE						
CC#12 Administration	$ 5,500	$ 5,607	$ 5,720	$ 5,949	$ 220	$ 229
7305-BUSINESS EXPENSE Total	**$ 5,500**	**$ 5,607**	**$ 5,720**	**$ 5,949**	**$ 220**	**$ 229**
7306-EDUCATION INITIATIVE						
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 12,500	$ 15,000	$ 12,500	$ 2,500
CC#33 Education Outreach	$ 35,000	$ -	$ 45,000	$ 45,000	$ 10,000	$ -
7306-EDUCATION INITIATIVE Total	**$ 35,000**	**$ -**	**$ 57,500**	**$ 60,000**	**$ 22,500**	**$ 2,500**
7310-OFFICE MAINTENANCE						
CC#19 Overhead	$ 156,000	$ 150,000	$ 163,385	$ 169,921	$ 7,385	$ 6,536
7310-OFFICE MAINTENANCE Total	**$ 156,000**	**$ 150,000**	**$ 163,385**	**$ 169,921**	**$ 7,385**	**$ 6,536**
7315-BUILDING REPAIR & MAINTENANCE						
CC#19 Overhead	$ 57,200	$ 59,000	$ 64,381	$ 66,957	$ 7,181	$ 2,576
7315-BUILDING REPAIR & MAINTENANCE Total	**$ 57,200**	**$ 59,000**	**$ 64,381**	**$ 66,957**	**$ 7,181**	**$ 2,576**
7320-STORAGE RENTAL AND EQUIP LEASE						
CC#19 Overhead	$ 1,125	$ 1,000	$ 1,170	$ 1,217	$ 45	$ 47
7320-STORAGE RENTAL AND EQUIP LEASE Total	**$ 1,125**	**$ 1,000**	**$ 1,170**	**$ 1,217**	**$ 45**	**$ 47**
7330-OFFICE SUPPLIES						
CC#19 Overhead	$ 28,000	$ 25,000	$ 28,000	$ 29,120	$ -	$ 1,120
7330-OFFICE SUPPLIES Total	**$ 28,000**	**$ 25,000**	**$ 28,000**	**$ 29,120**	**$ -**	**$ 1,120**
7340-POSTAGE-MAIL DELIVERY						
CC#11 Board Relations	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ -	$ -
CC#19 Overhead	$ 2,800	$ 1,500	$ 2,124	$ 2,209	$ (676)	$ 85
7340-POSTAGE-MAIL DELIVERY Total	**$ 8,800**	**$ 7,500**	**$ 8,124**	**$ 8,209**	**$ (676)**	**$ 85**
7350-SUBSCRIPTIONS-BOOKS						
CC#12 Administration	$ 10,000	$ 11,500	$ 6,500	$ 6,760	$ (3,500)	$ 260
7350-SUBSCRIPTIONS-BOOKS Total	**$ 10,000**	**$ 11,500**	**$ 6,500**	**$ 6,760**	**$ (3,500)**	**$ 260**
7360-REPRODUCTION EXPENSE						
CC#19 Overhead	$ 8,500	$ 10,000	$ -	$ -	$ (8,500)	$ -
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -
CC#32 Public Affairs	$ 100,000	$ 100,000	$ 53,100	$ 55,100	$ (46,900)	$ 2,000
CC#33 Education Outreach	$ -	$ -	$ 50,900	$ 54,870	$ 50,900	$ 3,970
7360-REPRODUCTION EXPENSE Total	**$ 108,500**	**$ 110,000**	**$ 107,000**	**$ 112,970**	**$ (1,500)**	**$ 5,970**
7410-COMPUTER AND PERIPHERALS MAINT						
CC#45 Information Technology	$ 15,850	$ 13,000	$ 15,300	$ 16,853	$ (550)	$ 1,553
7410-COMPUTER AND PERIPHERALS MAINT Total	**$ 15,850**	**$ 13,000**	**$ 15,300**	**$ 16,853**	**$ (550)**	**$ 1,553**
7430-SOFTWARE PURCHASE						
CC#21 Engineering & Planning	$ 4,900	$ -	$ -	$ -	$ (4,900)	$ -
CC#41 Finance	$ 120,000	$ 34,900	$ -	$ -	$ (120,000)	$ -
CC#45 Information Technology	$ 144,411	$ 120,000	$ 228,543	$ 241,259	$ 84,132	$ 12,716

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Core Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
7430-SOFTWARE PURCHASE Total	**$ 269,311**	**$ 154,900**	**$ 228,543**	**$ 241,259**	**$ (40,768)**	**$ 12,716**
7440-SOFTWARE SUPPORT						
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 500	$ 500	$ 500	$ -
CC#41 Finance	$ 15,000	$ 56,600	$ -	$ -	$ (15,000)	$ -
CC#45 Information Technology	$ 5,000	$ 3,000	$ 3,600	$ 3,800	$ (1,400)	$ 200
7440-SOFTWARE SUPPORT Total	**$ 20,000**	**$ 59,600**	**$ 4,100**	**$ 4,300**	**$ (15,900)**	**$ 200**
7450-COMPUTERS AND EQUIPMENT						
CC#45 Information Technology	$ 45,250	$ 30,000	$ 12,750	$ 12,750	$ (32,500)	$ -
7450-COMPUTERS AND EQUIPMENT Total	**$ 45,250**	**$ 30,000**	**$ 12,750**	**$ 12,750**	**$ (32,500)**	**$ -**
7610-AUTOMOTIVE EXPENSE-MILEAGE						
CC#11 Board Relations	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ -	$ -
CC#12 Administration	$ 4,500	$ 3,600	$ 4,500	$ 4,680	$ -	$ 180
7610-AUTOMOTIVE EXPENSE-MILEAGE Total	**$ 11,500**	**$ 10,600**	**$ 11,500**	**$ 11,680**	**$ -**	**$ 180**
7615-TOLL ROAD CHARGES						
CC#11 Board Relations	$ 300	$ 300	$ 300	$ 300	$ -	$ -
CC#12 Administration	$ 250	$ 200	$ 250	$ 260	$ -	$ 10
7615-TOLL ROAD CHARGES Total	**$ 550**	**$ 500**	**$ 550**	**$ 560**	**$ -**	**$ 10**
7620-INSURANCE EXPENSE						
CC#19 Overhead	$ 233,950	$ 210,000	$ 238,426	$ 247,965	$ 4,476	$ 9,539
7620-INSURANCE EXPENSE Total	**$ 233,950**	**$ 210,000**	**$ 238,426**	**$ 247,965**	**$ 4,476**	**$ 9,539**
7640-UTILITIES-TELEPHONE						
CC#19 Overhead	$ 46,924	$ 38,430	$ 43,675	$ 45,421	$ (3,249)	$ 1,746
CC#32 Public Affairs	$ 550	$ -	$ -	$ -	$ (550)	$ -
7640-UTILITIES-TELEPHONE Total	**$ 47,474**	**$ 38,430**	**$ 43,675**	**$ 45,421**	**$ (3,799)**	**$ 1,746**
7650-BANK FEES						
CC#19 Overhead	$ 2,400	$ 100	$ 1,600	$ 1,600	$ (800)	$ -
7650-BANK FEES Total	**$ 2,400**	**$ 100**	**$ 1,600**	**$ 1,600**	**$ (800)**	**$ -**
7670-MISCELLANEOUS EXPENSE						
CC#11 Board Relations	$ 6,000	$ 6,000	$ 9,380	$ 9,995	$ 3,380	$ 615
CC#12 Administration	$ 3,800	$ 3,000	$ 3,800	$ 3,952	$ -	$ 152
CC#13 Human Resources	$ 35,500	$ 38,000	$ 39,520	$ 41,000	$ 4,020	$ 1,480
CC#19 Overhead	$ 3,500	$ 3,400	$ 3,600	$ 3,744	$ 100	$ 144
CC#21 Engineering & Planning	$ 7,500	$ 2,152	$ -	$ -	$ (7,500)	$ -
CC#23 Metropolitan & Water Resources	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ -	$ -
CC#30 Water Energy Education Alliance (WEEA)	$ -	$ -	$ 500	$ 500	$ 500	$ -
CC#31 Government Affairs & Policy	$ 1,500	$ -	$ 10,000	$ 10,000	$ 8,500	$ -
CC#32 Public Affairs	$ 67,400	$ 100,000	$ 24,500	$ 24,500	$ (42,900)	$ -
CC#33 Education Outreach	$ -	$ -	$ 2,000	$ 3,000	$ 2,000	$ 1,000
CC#35 Water Use Efficiency	$ 6,000	$ 4,000	$ 6,000	$ 6,000	$ -	$ -
CC#41 Finance	$ 1,000	$ 1,100	$ 1,200	$ 1,200	$ 200	$ -
CC#45 Information Technology	$ 1,500	$ 1,000	$ 2,000	$ 2,000	$ 500	$ -
7670-MISCELLANEOUS EXPENSE Total	**$ 135,200**	**$ 160,152**	**$ 104,000**	**$ 107,391**	**$ (31,200)**	**$ 3,391**
8510-MWDOCS CONTRIB TO PROGRAMS						
CC#00 General	$ -	$ -	$ 33,333	$ 33,333	$ 33,333	$ -
CC#24 MWDOC Contribution to WEROC	$ 353,149	$ 353,149	$ 365,686	$ 391,347	$ 12,537	$ 25,661
8510-MWDOCS CONTRIB TO PROGRAMS Total	**$ 353,149**	**$ 353,149**	**$ 399,019**	**$ 424,680**	**$ 45,870**	**$ 25,661**
8710-ELECTION EXPENSES						
CC#11 Board Relations	$ 605,000	$ 605,000	$ 600,000	$ 470,000	$ (5,000)	$ (130,000)
8710-ELECTION EXPENSES Total	**$ 605,000**	**$ 605,000**	**$ 600,000**	**$ 470,000**	**$ (5,000)**	**$ (130,000)**
8810-CAPITAL ACQUISITION						

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Core Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
CC#19 Overhead	$ -	$ 7,500	$ -	$ -	$ -	$ -
CC#45 Information Technology	$ 25,000	$ -	$ -	$ -	$ (25,000)	$ -
8810-CAPITAL ACQUISITION Total	**$ 25,000**	**$ 7,500**	**$ -**	**$ -**	**$ (25,000)**	**$ -**
8811-BUILDING EXPENSE						
CC#19 Overhead	$ -	$ -	$ 75,000	$ -	$ 75,000	$ (75,000)
8811-BUILDING EXPENSE Total	**$ -**	**$ -**	**$ 75,000**	**$ -**	**$ 75,000**	**$ (75,000)**
Expenditure Total	**$ 11,398,611**	**$ 12,613,192**	**$ 12,021,220**	**$ 12,290,957**	**$ 622,609**	**$ 269,737**
Net Increase to (Use of) Reserves	**$ (1,352)**	**$ 1,749**	**$ 60,207**	**$ (64,506)**	**$ 61,559**	**$ (124,713)**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Choice Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4215-CHOICE REVENUE						
CC#62 Water Use Efficiency (Choice)	$ 1,183,382	$ 1,054,339	$ 915,382	$ 950,785	$ (268,000)	$ 35,403
CC#63 School Program (Choice)	$ 504,809	$ 377,786	$ 495,653	$ 542,463	$ (9,156)	$ 46,810
CC#70 Water Loss Control (Choice)	$ 369,444	$ 280,866	$ 1,007,636	$ 1,176,193	$ 638,192	$ 168,557
4215-CHOICE REVENUE Total	**$ 2,057,635**	**$ 1,712,991**	**$ 2,418,671**	**$ 2,669,441**	**$ 361,036**	**$ 250,770**
4230-REIMBURSEMENTS						
CC#71 Engineering (Choice)	$ -	$ -	$ 203,000	$ 215,667	$ 203,000	$ 12,667
4230-REIMBURSEMENTS Total	**$ -**	**$ -**	**$ 203,000**	**$ 215,667**	**$ 203,000**	**$ 12,667**
4305-REVENUE FROM MWD						
CC#70 Water Loss Control (Choice)	$ 312,321	$ 252,011	$ 223,520	$ 251,691	$ (88,801)	$ 28,171
4305-REVENUE FROM MWD Total	**$ 312,321**	**$ 252,011**	**$ 223,520**	**$ 251,691**	**$ (88,801)**	**$ 28,171**
4350-REVENUE - OTHER						
CC#70 Water Loss Control (Choice)	$ -	$ -	$ 609,581	$ 792,455	$ 609,581	$ 182,874
4350-REVENUE - OTHER Total	**$ -**	**$ -**	**$ 609,581**	**$ 792,455**	**$ 609,581**	**$ 182,874**
4705-PRIOR YEAR CARRYOVER						
CC#61 AMP Administration	$ 944	$ 3	$ -	$ -	$ (944)	$ -
4705-PRIOR YEAR CARRYOVER Total	**$ 944**	**$ 3**	**$ -**	**$ -**	**$ (944)**	**$ -**
Revenue Total	**$ 2,370,900**	**$ 1,965,005**	**$ 3,454,772**	**$ 3,929,254**	**$ 1,083,872**	**$ 474,482**
Expenditure						
6010-SALARIES AND WAGES - ADMIN						
CC#61 AMP Administration	$ 745	$ -	$ -	$ -	$ (745)	$ -
CC#62 Water Use Efficiency (Choice)	$ 579,176	$ 511,614	$ 423,312	$ 447,607	$ (155,864)	$ 24,295
CC#63 School Program (Choice)	$ 8,815	$ 9,253	$ 10,511	$ 11,757	$ 1,696	$ 1,246
CC#70 Water Loss Control (Choice)	$ 300,762	$ 236,582	$ 340,987	$ 361,991	$ 40,225	$ 21,004
6010-SALARIES AND WAGES - ADMIN Total	**$ 889,498**	**$ 757,449**	**$ 774,810**	**$ 821,355**	**$ (114,688)**	**$ 46,545**
6012-GRANT RECOVERY - SALARIES						
CC#62 Water Use Efficiency (Choice)	$ (15,000)	$ (6,578)	$ -	$ -	$ 15,000	$ -
6012-GRANT RECOVERY - SALARIES Total	**$ (15,000)**	**$ (6,578)**	**$ -**	**$ -**	**$ 15,000**	**$ -**
6105-BENEFITS ADMIN						
CC#61 AMP Administration	$ 199	$ 3	$ -	$ -	$ (199)	$ -
CC#62 Water Use Efficiency (Choice)	$ 149,585	$ 132,072	$ 103,396	$ 114,064	$ (46,189)	$ 10,668
CC#63 School Program (Choice)	$ 3,069	$ 3,233	$ 3,771	$ 4,134	$ 702	$ 363
CC#70 Water Loss Control (Choice)	$ 96,104	$ 72,810	$ 96,376	$ 100,378	$ 272	$ 4,002
6105-BENEFITS ADMIN Total	**$ 248,957**	**$ 208,118**	**$ 203,543**	**$ 218,576**	**$ (45,414)**	**$ 15,033**
6111-OVERHEAD REIMBURSEMENT						
CC#62 Water Use Efficiency (Choice)	$ 322,961	$ 284,251	$ 232,594	$ 248,034	$ (90,367)	$ 15,440
CC#63 School Program (Choice)	$ 5,267	$ -	$ 6,307	$ 7,017	$ 1,040	$ 710
CC#70 Water Loss Control (Choice)	$ 175,877	$ 136,628	$ 193,140	$ 204,182	$ 17,263	$ 11,042
6111-OVERHEAD REIMBURSEMENT Total	**$ 504,105**	**$ 420,879**	**$ 432,041**	**$ 459,233**	**$ (72,064)**	**$ 27,192**
6205-TRAINING EXPENSE (See Exh J)						
CC#70 Water Loss Control (Choice)	$ 2,000	$ 2,200	$ 2,000	$ 2,000	$ -	$ -
6205-TRAINING EXPENSE (See Exh J) Total	**$ 2,000**	**$ 2,200**	**$ 2,000**	**$ 2,000**	**$ -**	**$ -**
7040-PROFESSIONAL SERVICES (See Exh J)						
CC#62 Water Use Efficiency (Choice)	$ 139,530	$ 130,000	$ 149,100	$ 134,100	$ 9,570	$ (15,000)
CC#63 School Program (Choice)	$ 487,658	$ 365,300	$ 475,064	$ 519,555	$ (12,594)	$ 44,491

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue and Expenditure By Accounts And Cost Centers
Choice Fund

Type	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
CC#70 Water Loss Control (Choice)	$ 83,270	$ 60,000	$ 720,000	$ 730,000	$ 636,730	$ 10,000
CC#71 Engineering (Choice)	$ -	$ -	$ 203,000	$ 215,667	$ 203,000	$ 12,667
7040-PROFESSIONAL SERVICES (See Exh J) Total	**$ 710,458**	**$ 555,300**	**$ 1,547,164**	**$ 1,599,322**	**$ 836,706**	**$ 52,158**
7332-SUPPLIES - WATER LOSS CONTROL						
CC#70 Water Loss Control (Choice)	$ 4,000	$ 3,400	$ 11,000	$ 4,500	$ 7,000	$ (6,500)
7332-SUPPLIES - WATER LOSS CONTROL Total	**$ 4,000**	**$ 3,400**	**$ 11,000**	**$ 4,500**	**$ 7,000**	**$ (6,500)**
7340-POSTAGE-MAIL DELIVERY						
CC#62 Water Use Efficiency (Choice)	$ 650	$ 500	$ 500	$ 500	$ (150)	$ -
7340-POSTAGE-MAIL DELIVERY Total	**$ 650**	**$ 500**	**$ 500**	**$ 500**	**$ (150)**	**$ -**
7430-SOFTWARE PURCHASE						
CC#70 Water Loss Control (Choice)	$ 2,420	$ 2,200	$ 3,200	$ 3,200	$ 780	$ -
7430-SOFTWARE PURCHASE Total	**$ 2,420**	**$ 2,200**	**$ 3,200**	**$ 3,200**	**$ 780**	**$ -**
7610-AUTOMOTIVE EXPENSE-MILEAGE						
CC#70 Water Loss Control (Choice)	$ 100	$ 100	$ 100	$ 120	$ -	$ 20
7610-AUTOMOTIVE EXPENSE-MILEAGE Total	**$ 100**	**$ 100**	**$ 100**	**$ 120**	**$ -**	**$ 20**
7612-VEHICLE EXPENSE						
CC#70 Water Loss Control (Choice)	$ 10,000	$ 10,000	$ 17,000	$ 12,000	$ 7,000	$ (5,000)
7612-VEHICLE EXPENSE Total	**$ 10,000**	**$ 10,000**	**$ 17,000**	**$ 12,000**	**$ 7,000**	**$ (5,000)**
7615-TOLL ROAD CHARGES						
CC#70 Water Loss Control (Choice)	$ 400	$ 1,500	$ 2,000	$ 2,000	$ 1,600	$ -
7615-TOLL ROAD CHARGES Total	**$ 400**	**$ 1,500**	**$ 2,000**	**$ 2,000**	**$ 1,600**	**$ -**
7620-INSURANCE EXPENSE						
CC#70 Water Loss Control (Choice)	$ 200	$ 177	$ 200	$ 220	$ -	$ 20
7620-INSURANCE EXPENSE Total	**$ 200**	**$ 177**	**$ 200**	**$ 220**	**$ -**	**$ 20**
7640-UTILITIES-TELEPHONE						
CC#62 Water Use Efficiency (Choice)	$ 480	$ 480	$ 480	$ 480	$ -	$ -
CC#70 Water Loss Control (Choice)	$ 1,632	$ 2,280	$ 2,400	$ 2,400	$ 768	$ -
7640-UTILITIES-TELEPHONE Total	**$ 2,112**	**$ 2,760**	**$ 2,880**	**$ 2,880**	**$ 768**	**$ -**
7670-MISCELLANEOUS EXPENSE						
CC#62 Water Use Efficiency (Choice)	$ 6,000	$ 2,000	$ 6,000	$ 6,000	$ -	$ -
CC#70 Water Loss Control (Choice)	$ 5,000	$ 5,000	$ 10,000	$ 5,500	$ 5,000	$ (4,500)
7670-MISCELLANEOUS EXPENSE Total	**$ 11,000**	**$ 7,000**	**$ 16,000**	**$ 11,500**	**$ 5,000**	**$ (4,500)**
7672-REIMBURSABLE REBATE EXPENSES						
CC#70 Water Loss Control (Choice)	$ -	$ -	$ 442,334	$ 791,848	$ 442,334	$ 349,514
7672-REIMBURSABLE REBATE EXPENSES Total	**$ -**	**$ -**	**$ 442,334**	**$ 791,848**	**$ 442,334**	**$ 349,514**
Expenditure Total	**$ 2,370,900**	**$ 1,965,005**	**$ 3,454,772**	**$ 3,929,254**	**$ 1,083,872**	**$ 474,482**
Net Increase to (Use of) Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue Source And Expenditure By Cost Centers And Accounts
Core Fund

Cost Centers	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
CC#00 General						
Revenue						
4050-RETAIL CONNECTION CHARGE (See Exh C)	$ 9,939,371	$ 9,939,371	$ 10,278,727	$ 10,686,812	$ 339,356	$ 408,085
4055-GROUND WATER CUSTOMER CHARGE	$ 414,371	$ 414,371	$ 427,658	$ 441,989	$ 13,287	$ 14,331
4105-INTEREST REVENUE	$ 916,000	$ 931,000	$ 962,952	$ 810,785	$ 46,952	$ (152,167)
4240-MISCELLANEOUS INCOME	$ 5,000	$ 1,200	$ 5,000	$ 5,000	$ -	$ -
4705-PRIOR YEAR CARRYOVER	$ -	$ -	$ 195,380	$ 60,207	$ 195,380	$ (135,173)
4XXX-REIMB FROM OPEB RESERVE/115 TRUST	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
Revenue Total	**$ 11,397,259**	**$ 11,392,942**	**$ 11,993,427**	**$ 12,133,451**	**$ 596,168**	**$ 140,024**
Expenditure						
8510-MWDOCS CONTRIB TO PROGRAMS	$ -	$ -	$ 33,333	$ 33,333	$ 33,333	$ -
Expenditure Total	**$ -**	**$ -**	**$ 33,333**	**$ 33,333**	**$ 33,333**	**$ -**
CC#11 Board Relations						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 468,708	$ 352,312	$ 369,234	$ 388,250	$ (99,474)	$ 19,016
6090-DIRECTORS COMPENSATION - MWDOC	$ 281,917	$ 275,208	$ 290,942	$ 300,923	$ 9,025	$ 9,981
6095-DIRECTORS COMPENSATION-MET	$ 161,096	$ 156,399	$ 166,253	$ 171,956	$ 5,157	$ 5,703
6105-BENEFITS ADMIN	$ 136,819	$ 112,796	$ 127,189	$ 134,539	$ (9,630)	$ 7,350
6115-DIRECTORS BENEFITS	$ 158,371	$ 152,929	$ 174,974	$ 181,496	$ 16,603	$ 6,522
6205-TRAINING EXPENSE (See Exh J)	$ 2,500	$ -	$ 2,500	$ 2,500	$ -	$ -
7020-LEGAL EXPENSE (See Exh J)	$ 235,000	$ 235,000	$ 230,000	$ 235,000	$ (5,000)	$ 5,000
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F)	$ 17,155	$ 21,095	$ 21,784	$ 22,617	$ 4,629	$ 833
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F)	$ 36,625	$ 36,050	$ 31,400	$ 32,536	$ (5,225)	$ 1,136
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 48,652	$ 53,956	$ 47,084	$ 48,785	$ (1,568)	$ 1,701
7340-POSTAGE-MAIL DELIVERY	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ -	$ -
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 7,000	$ 7,000	$ 7,000	$ 7,000	$ -	$ -
7615-TOLL ROAD CHARGES	$ 300	$ 300	$ 300	$ 300	$ -	$ -
7670-MISCELLANEOUS EXPENSE	$ 6,000	$ 6,000	$ 9,380	$ 9,995	$ 3,380	$ 615
8710-ELECTION EXPENSES	$ 605,000	$ 605,000	$ 600,000	$ 470,000	$ (5,000)	$ (130,000)
Expenditure Total	**$ 2,171,143**	**$ 2,020,045**	**$ 2,084,040**	**$ 2,011,897**	**$ (87,103)**	**$ (72,143)**
CC#12 Administration						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 573,603	$ 466,437	$ 505,406	$ 508,107	$ (68,197)	$ 2,701
6105-BENEFITS ADMIN	$ 221,094	$ 173,968	$ 190,493	$ 189,900	$ (30,601)	$ (593)
6205-TRAINING EXPENSE (See Exh J)	$ 6,000	$ -	$ -	$ -	$ (6,000)	$ -
6220-TEMPORARY HELP EXPENSE	$ 5,000	$ -	$ 5,000	$ 5,000	$ -	$ -
7040-PROFESSIONAL SERVICES (See Exh J)	$ -	$ 21,000	$ 21,000	$ 21,840	$ 21,000	$ 840
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ 42,497	$ 20,830	$ 18,355	$ 18,850	$ (24,142)	$ 495
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ 85,900	$ 28,373	$ 27,600	$ 28,420	$ (58,300)	$ 820
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 151,684	$ 33,394	$ 34,663	$ 36,049	$ (117,021)	$ 1,386
7250-CDR SUPPORT	$ 72,650	$ 72,648	$ -	$ -	$ (72,650)	$ -
7305-BUSINESS EXPENSE	$ 5,500	$ 5,607	$ 5,720	$ 5,949	$ 220	$ 229
7350-SUBSCRIPTIONS-BOOKS	$ 10,000	$ 11,500	$ 6,500	$ 6,760	$ (3,500)	$ 260
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 4,500	$ 3,600	$ 4,500	$ 4,680	$ -	$ 180
7615-TOLL ROAD CHARGES	$ 250	$ 200	$ 250	$ 260	$ -	$ 10
7670-MISCELLANEOUS EXPENSE	$ 3,800	$ 3,000	$ 3,800	$ 3,952	$ -	$ 152
Expenditure Total	**$ 1,182,478**	**$ 840,557**	**$ 823,287**	**$ 829,767**	**$ (359,191)**	**$ 6,480**
CC#13 Human Resources						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 406,292	$ 381,432	$ 405,224	$ 447,653	$ (1,068)	$ 42,429
6105-BENEFITS ADMIN	$ 122,537	$ 119,948	$ 130,204	$ 126,533	$ 7,667	$ (3,671)
6205-TRAINING EXPENSE (See Exh J)	$ 58,945	$ 52,000	$ 54,000	$ 56,000	$ (4,945)	$ 2,000
6210-TUITION REIMBURSEMENT	$ 6,500	$ 7,662	$ 6,900	$ 7,100	$ 400	$ 200
7020-LEGAL EXPENSE (See Exh J)	$ 25,000	$ 31,000	$ 27,040	$ 28,121	$ 2,040	$ 1,081
7040-PROFESSIONAL SERVICES (See Exh J)	$ -	$ -	$ 60,000	$ -	$ 60,000	$ (60,000)
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ -	$ 2,700	$ 2,848	$ 2,700	$ 148

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue Source And Expenditure By Cost Centers And Accounts
Core Fund

Cost Centers	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ -	$ 2,900	$ 2,916	$ 2,900	$ 16
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ 1,344	$ 1,398	$ 1,453	$ 1,398	$ 55
7670-MISCELLANEOUS EXPENSE	$ 35,500	$ 38,000	$ 39,520	$ 41,000	$ 4,020	$ 1,480
Expenditure Total	**$ 654,774**	**$ 631,386**	**$ 729,886**	**$ 713,624**	**$ 75,112**	**$ (16,262)**
CC#19 Overhead						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 605,102	$ 642,309	$ 699,673	$ 769,705	$ 94,571	$ 70,032
6105-BENEFITS ADMIN	$ 180,486	$ 215,651	$ 230,503	$ 247,595	$ 50,017	$ 17,092
6109-UNFUNDED PENSION	$ 207,000	$ 207,000	$ 207,000	$ 207,000	$ -	$ -
6111-OVERHEAD REIMBURSEMENT	$ (504,105)	$ (94,640)	$ (432,041)	$ (459,233)	$ 72,064	$ (27,192)
6120-HEALTH INSURANCE FOR RETIREES	$ 122,517	$ 107,000	$ 123,710	$ 128,658	$ 1,193	$ 4,948
7040-PROFESSIONAL SERVICES (See Exh J)	$ 5,000	$ 5,000	$ 975	$ 1,014	$ (4,025)	$ 39
7310-OFFICE MAINTENANCE	$ 156,000	$ 150,000	$ 163,385	$ 169,921	$ 7,385	$ 6,536
7315-BUILDING REPAIR & MAINTENANCE	$ 57,200	$ 59,000	$ 64,381	$ 66,957	$ 7,181	$ 2,576
7320-STORAGE RENTAL AND EQUIP LEASE	$ 1,125	$ 1,000	$ 1,170	$ 1,217	$ 45	$ 47
7330-OFFICE SUPPLIES	$ 28,000	$ 25,000	$ 28,000	$ 29,120	$ -	$ 1,120
7340-POSTAGE-MAIL DELIVERY	$ 2,800	$ 1,500	$ 2,124	$ 2,209	$ (676)	$ 85
7360-REPRODUCTION EXPENSE	$ 8,500	$ 10,000	$ -	$ -	$ (8,500)	$ -
7620-INSURANCE EXPENSE	$ 233,950	$ 210,000	$ 238,426	$ 247,965	$ 4,476	$ 9,539
7640-UTILITIES-TELEPHONE	$ 46,924	$ 38,430	$ 43,675	$ 45,421	$ (3,249)	$ 1,746
7650-BANK FEES	$ 2,400	$ 100	$ 1,600	$ 1,600	$ (800)	$ -
7670-MISCELLANEOUS EXPENSE	$ 3,500	$ 3,400	$ 3,600	$ 3,744	$ 100	$ 144
8810-CAPITAL ACQUISITION	$ -	$ 7,500	$ -	$ -	$ -	$ -
8811-BUILDING EXPENSE	$ -	$ -	$ 75,000	$ -	$ 75,000	$ (75,000)
Expenditure Total	**$ 1,156,399**	**$ 1,588,250**	**$ 1,451,181**	**$ 1,462,893**	**$ 294,782**	**$ 11,712**
CC#21 Engineering & Planning						
Revenue						
4230-REIMBURSEMENTS	$ -	$ 1,222,000	$ -	$ -	$ -	$ -
Revenue Total	**$ -**	**$ 1,222,000**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 567,060	$ 579,461	$ 669,333	$ 738,561	$ 102,273	$ 69,228
6105-BENEFITS ADMIN	$ 161,397	$ 175,675	$ 210,053	$ 221,018	$ 48,656	$ 10,965
7010-OUTSIDE CONSULTING SERVICES (See Exh J)	$ 470,000	$ 1,607,850	$ 355,000	$ 295,000	$ (115,000)	$ (60,000)
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ 1,000	$ 200	$ 208	$ 200	$ 8
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ 1,800	$ 600	$ 624	$ 600	$ 24
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ 13,533	$ 15,333	$ 16,406	$ 15,333	$ 1,073
7250-CDR SUPPORT	$ -	$ -	$ 77,272	$ 77,272	$ 77,272	$ -
7430-SOFTWARE PURCHASE	$ 4,900	$ -	$ -	$ -	$ (4,900)	$ -
7670-MISCELLANEOUS EXPENSE	$ 7,500	$ 2,152	$ -	$ -	$ (7,500)	$ -
Expenditure Total	**$ 1,210,857**	**$ 2,381,471**	**$ 1,327,791**	**$ 1,349,089**	**$ 116,934**	**$ 21,298**
CC#23 Metropolitan & Water Resources						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 377,920	$ 342,384	$ 404,093	$ 425,306	$ 26,173	$ 21,213
6105-BENEFITS ADMIN	$ 104,709	$ 110,771	$ 127,208	$ 132,076	$ 22,499	$ 4,868
7010-OUTSIDE CONSULTING SERVICES (See Exh J)	$ 100,000	$ 100,000	$ 95,000	$ 103,000	$ (5,000)	$ 8,000
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ -	$ 850	$ 884	$ 850	$ 34
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ 17,000	$ 17,680	$ 18,387	$ 17,680	$ 707
7670-MISCELLANEOUS EXPENSE	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ -	$ -
Expenditure Total	**$ 584,129**	**$ 571,655**	**$ 646,331**	**$ 681,153**	**$ 62,202**	**$ 34,822**
CC#24 MWDOC Contribution to WEROC						
Expenditure						
8510-MWDOCS CONTRIB TO PROGRAMS	$ 353,149	$ 353,149	$ 365,686	$ 391,347	$ 12,537	$ 25,661
Expenditure Total	**$ 353,149**	**$ 353,149**	**$ 365,686**	**$ 391,347**	**$ 12,537**	**$ 25,661**
CC#30 Water Energy Education Alliance (WEEA)						

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue Source And Expenditure By Cost Centers And Accounts
Core Fund

Cost Centers	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4230-REIMBURSEMENTS	$ -	$ -	$ 33,000	$ 33,000	$ 33,000	$ -
4310-REVENUE FOR WEEA SPONSORSHIPS	$ -	$ -	$ 55,000	$ 60,000	$ 55,000	$ 5,000
Revenue Total	**$ -**	**$ -**	**$ 88,000**	**$ 93,000**	**$ 88,000**	**$ 5,000**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ -	$ -	$ 49,875	$ 51,750	$ 49,875	$ 1,875
6105-BENEFITS ADMIN	$ -	$ -	$ 16,625	$ 17,250	$ 16,625	$ 625
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ -	$ 2,000	$ 2,000	$ 2,000	$ -
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -
7306-EDUCATION INITIATIVE	$ -	$ -	$ 12,500	$ 15,000	$ 12,500	$ 2,500
7360-REPRODUCTION EXPENSE	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -
7440-SOFTWARE SUPPORT	$ -	$ -	$ 500	$ 500	$ 500	$ -
7670-MISCELLANEOUS EXPENSE	$ -	$ -	$ 500	$ 500	$ 500	$ -
Expenditure Total	**$ -**	**$ -**	**$ 88,000**	**$ 93,000**	**$ 88,000**	**$ 5,000**
CC#31 Government Affairs & Policy						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 187,335	$ 150,266	$ 137,476	$ 139,619	$ (49,859)	$ 2,143
6105-BENEFITS ADMIN	$ 60,211	$ 51,114	$ 45,452	$ 45,288	$ (14,759)	$ (164)
6205-TRAINING EXPENSE (See Exh J)	$ 15,000	$ -	$ -	$ -	$ (15,000)	$ -
7040-PROFESSIONAL SERVICES (See Exh J)	$ 394,000	$ 381,000	$ 370,000	$ 370,000	$ (24,000)	$ -
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ 7,230	$ 9,757	$ 8,665	$ 9,757	$ (1,092)
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ 21,807	$ 17,350	$ 17,840	$ 17,350	$ 490
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 12,500	$ 86,532	$ 69,178	$ 71,883	$ 56,678	$ 2,705
7670-MISCELLANEOUS EXPENSE	$ 1,500	$ -	$ 10,000	$ 10,000	$ 8,500	$ -
Expenditure Total	**$ 670,546**	**$ 697,949**	**$ 659,213**	**$ 663,295**	**$ (11,333)**	**$ 4,082**
CC#32 Public Affairs						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 851,284	$ 875,491	$ 723,425	$ 771,368	$ (127,859)	$ 47,943
6012-GRANT RECOVERY - SALARIES	$ (33,000)	$ (33,000)	$ -	$ -	$ 33,000	$ -
6105-BENEFITS ADMIN	$ 259,741	$ 280,607	$ 237,647	$ 249,089	$ (22,094)	$ 11,442
7040-PROFESSIONAL SERVICES (See Exh J)	$ 220,000	$ 165,000	$ 170,000	$ 165,000	$ (50,000)	$ (5,000)
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ 2,030	$ 1,899	$ 2,894	$ 1,899	$ 995
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ 6,400	$ 3,500	$ 3,680	$ 3,500	$ 180
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ 2,688	$ 2,010	$ 1,463	$ 2,010	$ (547)
7360-REPRODUCTION EXPENSE	$ 100,000	$ 100,000	$ 53,100	$ 55,100	$ (46,900)	$ 2,000
7640-UTILITIES-TELEPHONE	$ 550	$ -	$ -	$ -	$ (550)	$ -
7670-MISCELLANEOUS EXPENSE	$ 67,400	$ 100,000	$ 24,500	$ 24,500	$ (42,900)	$ -
Expenditure Total	**$ 1,465,975**	**$ 1,499,216**	**$ 1,216,081**	**$ 1,273,094**	**$ (249,894)**	**$ 57,013**
CC#33 Education Outreach						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ -	$ -	$ 202,145	$ 223,983	$ 202,145	$ 21,838
6105-BENEFITS ADMIN	$ -	$ -	$ 70,606	$ 78,577	$ 70,606	$ 7,971
7040-PROFESSIONAL SERVICES (See Exh J)	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ 500	$ 1,700	$ 1,740	$ 1,700	$ 40
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ 600	$ 2,250	$ 2,300	$ 2,250	$ 50
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ -	$ 1,346	$ 1,346	$ 1,346	$ -
7306-EDUCATION INITIATIVE	$ 35,000	$ -	$ 45,000	$ 45,000	$ 10,000	$ -
7360-REPRODUCTION EXPENSE	$ -	$ -	$ 50,900	$ 54,870	$ 50,900	$ 3,970
7670-MISCELLANEOUS EXPENSE	$ -	$ -	$ 2,000	$ 3,000	$ 2,000	$ 1,000
Expenditure Total	**$ 35,000**	**$ 1,100**	**$ 375,947**	**$ 420,816**	**$ 340,947**	**$ 44,869**
CC#35 Water Use Efficiency						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 232,533	$ 341,527	$ 222,401	$ 234,487	$ (10,132)	$ 12,086
6105-BENEFITS ADMIN	$ 69,434	$ 105,404	$ 68,764	$ 72,332	$ (670)	$ 3,568
7040-PROFESSIONAL SERVICES (See Exh J)	$ 215,000	$ 205,000	$ 70,000	$ 75,000	$ (145,000)	$ 5,000

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue Source And Expenditure By Cost Centers And Accounts
Core Fund

Cost Centers	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ 3,000	$ 4,900	$ 5,096	$ 4,900	$ 196
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ 11,800	$ 13,420	$ 13,426	$ 13,420	$ 6
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 8,550	$ 9,050	$ 9,050	$ 9,250	$ 500	$ 200
7670-MISCELLANEOUS EXPENSE	$ 6,000	$ 4,000	$ 6,000	$ 6,000	$ -	$ -
Expenditure Total	**$ 531,517**	**$ 679,781**	**$ 394,535**	**$ 415,591**	**$ (136,982)**	**$ 21,056**
CC#36 Water Loss Control						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ -	$ 600	$ 155,897	$ 155,256	$ 155,897	$ (641)
6105-BENEFITS ADMIN	$ -	$ 182	$ 47,752	$ 48,781	$ 47,752	$ 1,029
7040-PROFESSIONAL SERVICES (See Exh J)	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ -
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ 4,875	$ 6,600	$ 6,869	$ 6,600	$ 269
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ 7,389	$ 7,150	$ 7,436	$ 7,150	$ 286
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ 2,197	$ 2,285	$ 2,376	$ 2,285	$ 91
Expenditure Total	**$ -**	**$ 15,243**	**$ 319,684**	**$ 320,718**	**$ 319,684**	**$ 1,034**
CC#41 Finance						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 547,775	$ 594,526	$ 682,240	$ 756,765	$ 134,465	$ 74,525
6105-BENEFITS ADMIN	$ 164,353	$ 194,183	$ 231,784	$ 250,170	$ 67,431	$ 18,386
7030-AUDIT EXPENSE (See Exh J)	$ 37,445	$ 32,455	$ 38,418	$ 39,420	$ 973	$ 1,002
7040-PROFESSIONAL SERVICES (See Exh J)	$ 15,200	$ 4,000	$ 9,700	$ 11,800	$ (5,500)	$ 2,100
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ -	$ -	$ -	$ 1,400	$ -	$ 1,400
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ -	$ -	$ -	$ 300	$ -	$ 300
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ 505	$ 510	$ 516	$ 510	$ 6
7430-SOFTWARE PURCHASE	$ 120,000	$ 34,900	$ -	$ -	$ (120,000)	$ -
7440-SOFTWARE SUPPORT	$ 15,000	$ 56,600	$ -	$ -	$ (15,000)	$ -
7670-MISCELLANEOUS EXPENSE	$ 1,000	$ 1,100	$ 1,200	$ 1,200	$ 200	$ -
Expenditure Total	**$ 900,773**	**$ 918,269**	**$ 963,852**	**$ 1,061,571**	**$ 63,079**	**$ 97,719**
CC#45 Information Technology						
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 135,124	$ 154,888	$ 157,227	$ 167,460	$ 22,103	$ 10,233
6105-BENEFITS ADMIN	$ 44,736	$ 52,491	$ 53,182	$ 55,484	$ 8,446	$ 2,302
7040-PROFESSIONAL SERVICES (See Exh J)	$ 65,000	$ 40,000	$ 69,000	$ 69,360	$ 4,000	$ 360
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ -	$ 742	$ 771	$ 803	$ 771	$ 32
7410-COMPUTER AND PERIPHERALS MAINT	$ 15,850	$ 13,000	$ 15,300	$ 16,853	$ (550)	$ 1,553
7430-SOFTWARE PURCHASE	$ 144,411	$ 120,000	$ 228,543	$ 241,259	$ 84,132	$ 12,716
7440-SOFTWARE SUPPORT	$ 5,000	$ 3,000	$ 3,600	$ 3,800	$ (1,400)	$ 200
7450-COMPUTERS AND EQUIPMENT	$ 45,250	$ 30,000	$ 12,750	$ 12,750	$ (32,500)	$ -
7670-MISCELLANEOUS EXPENSE	$ 1,500	$ 1,000	$ 2,000	$ 2,000	$ 500	$ -
8810-CAPITAL ACQUISITION	$ 25,000	$ -	$ -	$ -	$ (25,000)	$ -
Expenditure Total	**$ 481,871**	**$ 415,121**	**$ 542,373**	**$ 569,769**	**$ 60,502**	**$ 27,396**
Net Increase to (Use of) Reserves	**$ (1,352)**	**$ 1,749**	**$ 60,207**	**$ (64,506)**	**$ 61,559**	**$ (124,713)**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue Source And Expenditure By Cost Centers And Accounts
Choice Fund

Cost Centers	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
CC#61 AMP Administration						
Revenue						
4705-PRIOR YEAR CARRYOVER	$ 944	$ 3	$ -	$ -	$ (944)	$ -
Revenue Total	**$ 944**	**$ 3**	**$ -**	**$ -**	**$ (944)**	**$ -**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 745	$ -	$ -	$ -	$ (745)	$ -
6105-BENEFITS ADMIN	$ 199	$ 3	$ -	$ -	$ (199)	$ -
Expenditure Total	**$ 944**	**$ 3**	**$ -**	**$ -**	**$ (944)**	**$ -**
CC#62 Water Use Efficiency (Choice)						
Revenue						
4215-CHOICE REVENUE	$ 1,183,382	$ 1,054,339	$ 915,382	$ 950,785	$ (268,000)	$ 35,403
Revenue Total	**$ 1,183,382**	**$ 1,054,339**	**$ 915,382**	**$ 950,785**	**$ (268,000)**	**$ 35,403**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 579,176	$ 511,614	$ 423,312	$ 447,607	$ (155,864)	$ 24,295
6012-GRANT RECOVERY - SALARIES	$ (15,000)	$ (6,578)	$ -	$ -	$ 15,000	$ -
6105-BENEFITS ADMIN	$ 149,585	$ 132,072	$ 103,396	$ 114,064	$ (46,189)	$ 10,668
6111-OVERHEAD REIMBURSEMENT	$ 322,961	$ 284,251	$ 232,594	$ 248,034	$ (90,367)	$ 15,440
7040-PROFESSIONAL SERVICES (See Exh J)	$ 139,530	$ 130,000	$ 149,100	$ 134,100	$ 9,570	$ (15,000)
7340-POSTAGE-MAIL DELIVERY	$ 650	$ 500	$ 500	$ 500	$ (150)	$ -
7640-UTILITIES-TELEPHONE	$ 480	$ 480	$ 480	$ 480	$ -	$ -
7670-MISCELLANEOUS EXPENSE	$ 6,000	$ 2,000	$ 6,000	$ 6,000	$ -	$ -
Expenditure Total	**$ 1,183,382**	**$ 1,054,339**	**$ 915,382**	**$ 950,785**	**$ (268,000)**	**$ 35,403**
CC#63 School Program (Choice)						
Revenue						
4215-CHOICE REVENUE	$ 504,809	$ 377,786	$ 495,653	$ 542,463	$ (9,156)	$ 46,810
Revenue Total	**$ 504,809**	**$ 377,786**	**$ 495,653**	**$ 542,463**	**$ (9,156)**	**$ 46,810**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 8,815	$ 9,253	$ 10,511	$ 11,757	$ 1,696	$ 1,246
6105-BENEFITS ADMIN	$ 3,069	$ 3,233	$ 3,771	$ 4,134	$ 702	$ 363
6111-OVERHEAD REIMBURSEMENT	$ 5,267	$ -	$ 6,307	$ 7,017	$ 1,040	$ 710
7040-PROFESSIONAL SERVICES (See Exh J)	$ 487,658	$ 365,300	$ 475,064	$ 519,555	$ (12,594)	$ 44,491
Expenditure Total	**$ 504,809**	**$ 377,786**	**$ 495,653**	**$ 542,463**	**$ (9,156)**	**$ 46,810**
CC#70 Water Loss Control (Choice)						
Revenue						
4215-CHOICE REVENUE	$ 369,444	$ 280,866	$ 1,007,636	$ 1,176,193	$ 638,192	$ 168,557
4305-REVENUE FROM MWD	$ 312,321	$ 252,011	$ 223,520	$ 251,691	$ (88,801)	$ 28,171
4350-REVENUE - OTHER	$ -	$ -	$ 609,581	$ 792,455	$ 609,581	$ 182,874
Revenue Total	**$ 681,765**	**$ 532,877**	**$ 1,840,737**	**$ 2,220,339**	**$ 1,158,972**	**$ 379,602**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 300,762	$ 236,582	$ 340,987	$ 361,991	$ 40,225	$ 21,004
6105-BENEFITS ADMIN	$ 96,104	$ 72,810	$ 96,376	$ 100,378	$ 272	$ 4,002
6111-OVERHEAD REIMBURSEMENT	$ 175,877	$ 136,628	$ 193,140	$ 204,182	$ 17,263	$ 11,042
6205-TRAINING EXPENSE (See Exh J)	$ 2,000	$ 2,200	$ 2,000	$ 2,000	$ -	$ -
7040-PROFESSIONAL SERVICES (See Exh J)	$ 83,270	$ 60,000	$ 720,000	$ 730,000	$ 636,730	$ 10,000
7332-SUPPLIES - WATER LOSS CONTROL	$ 4,000	$ 3,400	$ 11,000	$ 4,500	$ 7,000	$ (6,500)
7430-SOFTWARE PURCHASE	$ 2,420	$ 2,200	$ 3,200	$ 3,200	$ 780	$ -
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 100	$ 100	$ 100	$ 120	$ -	$ 20
7612-VEHICLE EXPENSE	$ 10,000	$ 10,000	$ 17,000	$ 12,000	$ 7,000	$ (5,000)
7615-TOLL ROAD CHARGES	$ 400	$ 1,500	$ 2,000	$ 2,000	$ 1,600	$ -
7620-INSURANCE EXPENSE	$ 200	$ 177	$ 200	$ 220	$ -	$ 20
7640-UTILITIES-TELEPHONE	$ 1,632	$ 2,280	$ 2,400	$ 2,400	$ 768	$ -
7670-MISCELLANEOUS EXPENSE	$ 5,000	$ 5,000	$ 10,000	$ 5,500	$ 5,000	$ (4,500)
7672-REIMBURSABLE REBATE EXPENSES	$ -	$ -	$ 442,334	$ 791,848	$ 442,334	$ 349,514
Expenditure Total	**$ 681,765**	**$ 532,877**	**$ 1,840,737**	**$ 2,220,339**	**$ 1,158,972**	**$ 379,602**
CC#71 Engineering (Choice)						

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue Source And Expenditure By Cost Centers And Accounts
Choice Fund

Cost Centers	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
Revenue						
4230-REIMBURSEMENTS	$ -	$ -	$ 203,000	$ 215,667	$ 203,000	$ 12,667
Revenue Total	**$ -**	**$ -**	**$ 203,000**	**$ 215,667**	**$ 203,000**	**$ 12,667**
Expenditure						
7040-PROFESSIONAL SERVICES (See Exh J)	$ -	$ -	$ 203,000	$ 215,667	$ 203,000	$ 12,667
Expenditure Total	**$ -**	**$ -**	**$ 203,000**	**$ 215,667**	**$ 203,000**	**$ 12,667**
Net Increase to (Use of) Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Water District of Orange County (MWDOC) Biennial Budget
Detail Of Revenue Source And Expenditure By Cost Centers And Accounts
WEROC Fund

Cost Centers	Adopted FY25-26	Projected FY25-26	Proposed FY26-27	Proposed FY27-28	FY25-26 to FY26-27 Variance	FY26-27 to FY27-28 Variance
CC#25 WEROC						
Revenue						
4210-WEROC CONTRACTS	$ 353,149	$ 353,149	$ 365,686	$ 391,347	$ 12,537	$ 25,661
4320-REVENUE FROM MWDOC	$ 353,149	$ 378,687	$ 365,686	$ 391,347	$ 12,537	$ 25,661
4350-REVENUE - OTHER	$ 4,700	$ 4,700	$ -	$ -	$ (4,700)	$ -
Revenue Total	**$ 710,998**	**$ 736,536**	**$ 731,372**	**$ 782,694**	**$ 20,374**	**$ 51,322**
Expenditure						
6010-SALARIES AND WAGES - ADMIN	$ 492,542	$ 520,127	$ 491,465	$ 524,498	$ (1,077)	$ 33,033
6105-BENEFITS ADMIN	$ 153,706	$ 195,055	$ 171,757	$ 181,896	$ 18,051	$ 10,139
6205-TRAINING EXPENSE (See Exh J)	$ 6,000	$ -	$ 6,000	$ 6,000	$ -	$ -
7040-PROFESSIONAL SERVICES (See Exh J)	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ 6,430	$ 6,580	$ 6,600	$ 4,250	$ 170	$ (2,350)
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ 17,770	$ 17,770	$ 11,250	$ 13,200	$ (6,520)	$ 1,950
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 1,450	$ 950	$ 950	$ 950	$ (500)	$ -
7330-OFFICE SUPPLIES	$ 750	$ -	$ 500	$ 500	$ (250)	$ -
7410-COMPUTER AND PERIPHERALS MAINT	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	$ -
7440-SOFTWARE SUPPORT	$ 12,000	$ -	$ 13,500	$ 14,800	$ 1,500	$ 1,300
7510-SITE MAINTENANCE	$ 350	$ -	$ 350	$ 350	$ -	$ -
7580-MAINTENANCE EXPENSE	$ 1,000	$ -	$ 500	$ 500	$ (500)	$ -
7581-MAINTENANCE - COMMUNICATIONS	$ 3,000	$ -	$ 3,500	$ 3,750	$ 500	$ 250
7582-MAINTENANCE - EOC	$ 1,500	$ -	$ 1,500	$ 1,500	$ -	$ -
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 500	$ -	$ 1,000	$ 1,000	$ 500	$ -
7612-VEHICLE EXPENSE	$ -	$ -	$ 12,000	$ 12,000	$ 12,000	$ -
7640-UTILITIES-TELEPHONE	$ 6,000	$ -	$ 3,500	$ 3,500	$ (2,500)	$ -
7670-MISCELLANEOUS EXPENSE	$ 4,000	$ -	$ 3,000	$ 3,000	$ (1,000)	$ -
7671-MISCELLANEOUS - TRAINING	$ 2,000	$ -	$ 2,000	$ 4,000	$ -	$ 2,000
Expenditure Total	**$ 710,998**	**$ 740,482**	**$ 731,372**	**$ 782,694**	**$ 20,374**	**$ 51,322**
CC#25 WEROC Total	**$ -**	**$ (3,946)**	**$ -**	**$ -**	**$ -**	**$ -**
Net Increase to (Use of) WEROC Reserves	**$ -**	**$ (3,946)**	**$ -**	**$ -**	**$ -**	**$ -**

Municipal Water District of Orange County (MWDOC) Biennial Budget
FY 2025-26 Consolidated Budget Summary

**Choice Funds Column includes AMP Proceeds Agreement Administration

	Core Fund	Choice Fund	Water Fund	Water Use Efficiency Program Grant Fund	WEROC Fund	Total
Revenue						
4005-LOCAL RESOURCE PROGRAM INCENTIVES			$ (3,840,576)			$ (3,840,576)
4005-WATER SALES			$ 179,332,825			$ 179,332,825
4030-READINESS TO SERVE CHRGE-SALES			$ 16,934,350			$ 16,934,350
4041-CAPACITY CHARGE (CCF) REVENUE			$ 4,624,125			$ 4,624,125
4050-RETAIL CONNECTION CHARGE (See Exh C)	$ 9,939,371					$ 9,939,371
4055-GROUND WATER CUSTOMER CHARGE	$ 414,371					$ 414,371
4090-SCP/SAC PIPELINE SURCHARGE			$ 443,000			$ 443,000
4105-INTEREST REVENUE	$ 916,000					$ 916,000
4210-WEROC CONTRACTS					$ 353,149	$ 353,149
4215-CHOICE REVENUE		$ 2,057,635				$ 2,057,635
4230-REIMBURSEMENTS	$ -	$ -				$ -
4240-MISCELLANEOUS INCOME	$ 5,000					$ 5,000
4305-REVENUE FROM MWD		$ 312,321		$ 5,861,960		$ 6,174,281
4310-REVENUE FOR WEEA SPONSORSHIPS	$ -					$ -
4320-REVENUE FROM MWDOC					$ 353,149	$ 353,149
4340-REVENUE - MEMBER AGENCIES				$ 1,572,525		$ 1,572,525
4350-REVENUE - OTHER		$ -			$ 4,700	$ 4,700
4405-GRANTS FROM USBR				$ 519,051		$ 519,051
4410-DEPARTMENT OF WATER RESOURCES				$ 395,962		$ 395,962
4705-PRIOR YEAR CARRYOVER	$ -	$ 944				$ 944
4XXX-REIMB FROM OPEB RESERVE/115 TRUST	$ 122,517					$ 122,517
Revenue Total	**$ 11,397,259**	**$ 2,370,900**	**$ 197,493,724**	**$ 8,349,498**	**$ 710,998**	**$ 220,322,379**
Expenditure						
1215-CONSULTANT ADMINISTRATION				$ 1,222,638		$ 1,222,638
1225-INSTALLATION VERIFICATION				$ 121,353		$ 121,353
1230-REBATE INCENTIVES				$ 6,935,507		$ 6,935,507
1235-SURVEYS AND AUDITS				$ 70,000		$ 70,000
5110-LOCAL RESOURCE PROGRAM INCENTIVES			$ (3,840,576)			$ (3,840,576)
5110-WATER PURCHASES - MET			$ 179,332,825			$ 179,332,825
5230-READINESS TO SERVE CHRGE-PURCH			$ 16,934,350			$ 16,934,350
5241-CAPACITY CHARGE (CCF)			$ 4,624,125			$ 4,624,125
5290-SCP/SAC PIPELINE SURCHARGE			$ 443,000			$ 443,000
6010-SALARIES AND WAGES - ADMIN	$ 4,952,736	$ 889,498			$ 492,542	$ 6,334,776
6012-GRANT RECOVERY - SALARIES	$ (33,000)	$ (15,000)				$ (48,000)
6090-DIRECTORS COMPENSATION - MWDOC	$ 281,917					$ 281,917
6095-DIRECTORS COMPENSATION-MET	$ 161,096					$ 161,096
6105-BENEFITS ADMIN	$ 1,525,517	$ 248,957			$ 153,706	$ 1,928,180
6109-UNFUNDED PENSION	$ 207,000					$ 207,000
6111-OVERHEAD REIMBURSEMENT	$ (504,105)	$ 504,105				$ -
6115-DIRECTORS BENEFITS	$ 158,371					$ 158,371
6120-HEALTH INSURANCE FOR RETIREES	$ 122,517					$ 122,517
6205-TRAINING EXPENSE (See Exh J)	$ 82,445	$ 2,000			$ 6,000	$ 90,445
6210-TUITION REIMBURSEMENT	$ 6,500					$ 6,500
6220-TEMPORARY HELP EXPENSE	$ 5,000					$ 5,000
7010-OUTSIDE CONSULTING SERVICES (See Exh J)	$ 570,000					$ 570,000
7020-LEGAL EXPENSE (See Exh J)	$ 260,000					$ 260,000
7030-AUDIT EXPENSE (See Exh J)	$ 37,445					$ 37,445
7040-PROFESSIONAL SERVICES (See Exh J)	$ 914,200	$ 710,458			$ -	$ 1,624,658
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ 42,497				$ 6,430	$ 48,927
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F)	$ 17,155					$ 17,155
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ 85,900				$ 17,770	$ 103,670
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F)	$ 36,625					$ 36,625
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 221,386				$ 1,450	$ 222,836
7250-CDR SUPPORT	$ 72,650					$ 72,650
7305-BUSINESS EXPENSE	$ 5,500					$ 5,500
7306-EDUCATION INITIATIVE	$ 35,000					$ 35,000
7310-OFFICE MAINTENANCE	$ 156,000					$ 156,000
7315-BUILDING REPAIR & MAINTENANCE	$ 57,200					$ 57,200

Municipal Water District of Orange County (MWDOC) Biennial Budget
FY 2025-26 Consolidated Budget Summary

**Choice Funds Column includes AMP Proceeds Agreement Administration

	Core Fund	Choice Fund	Water Fund	Water Use Efficiency Program Grant Fund	WEROC Fund	Total
7320-STORAGE RENTAL AND EQUIP LEASE	$ 1,125					$ 1,125
7330-OFFICE SUPPLIES	$ 28,000				$ 750	$ 28,750
7332-SUPPLIES - WATER LOSS CONTROL		$ 4,000				$ 4,000
7340-POSTAGE-MAIL DELIVERY	$ 8,800	$ 650				$ 9,450
7350-SUBSCRIPTIONS-BOOKS	$ 10,000					$ 10,000
7360-REPRODUCTION EXPENSE	$ 108,500					$ 108,500
7410-COMPUTER AND PERIPHERALS MAINT	$ 15,850				$ 2,000	$ 17,850
7430-SOFTWARE PURCHASE	$ 269,311	$ 2,420				$ 271,731
7440-SOFTWARE SUPPORT	$ 20,000				$ 12,000	$ 32,000
7450-COMPUTERS AND EQUIPMENT	$ 45,250					$ 45,250
7510-SITE MAINTENANCE					$ 350	$ 350
7580-MAINTENANCE EXPENSE					$ 1,000	$ 1,000
7581-MAINTENANCE - COMMUNICATIONS					$ 3,000	$ 3,000
7582-MAINTENANCE - EOC					$ 1,500	$ 1,500
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 11,500	$ 100			$ 500	$ 12,100
7612-VEHICLE EXPENSE		$ 10,000			$ -	$ 10,000
7615-TOLL ROAD CHARGES	$ 550	$ 400				$ 950
7620-INSURANCE EXPENSE	$ 233,950	$ 200				$ 234,150
7640-UTILITIES-TELEPHONE	$ 47,474	$ 2,112			$ 6,000	$ 55,586
7650-BANK FEES	$ 2,400					$ 2,400
7670-MISCELLANEOUS EXPENSE	$ 135,200	$ 11,000			$ 4,000	$ 150,200
7671-MISCELLANEOUS - TRAINING					$ 2,000	$ 2,000
7672-REIMBURSABLE REBATE EXPENSES		$ -				$ -
8510-MWDOCS CONTRIB TO PROGRAMS	$ 353,149					$ 353,149
8710-ELECTION EXPENSES	$ 605,000					$ 605,000
8810-CAPITAL ACQUISITION	$ 25,000					$ 25,000
8811-BUILDING EXPENSE	$ -					$ -
Expenditure Total	**$ 11,398,611**	**$ 2,370,900**	**$ 197,493,724**	**$ 8,349,498**	**$ 710,998**	**$ 220,323,731**
Total	**$ (1,352)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,352)**

Municipal Water District of Orange County (MWDOC) Biennial Budget
FY 2026-27 Consolidated Budget Summary

**Choice Funds Column includes AMP Proceeds Agreement Administration

	Core Fund	Choice Fund	Water Fund	Water Use Efficiency Program Grant Fund	WEROC Fund	Total
Revenue						
4005-LOCAL RESOURCE PROGRAM INCENTIVES			$ (2,872,750)			$ (2,872,750)
4005-WATER SALES			$ 162,834,152			$ 162,834,152
4030-READINESS TO SERVE CHRGE-SALES			$ 17,654,354			$ 17,654,354
4041-CAPACITY CHARGE (CCF) REVENUE			$ 4,230,450			$ 4,230,450
4050-RETAIL CONNECTION CHARGE (See Exh C)	$ 10,278,727					$ 10,278,727
4055-GROUND WATER CUSTOMER CHARGE	$ 427,658					$ 427,658
4090-SCP/SAC PIPELINE SURCHARGE			$ 460,720			$ 460,720
4105-INTEREST REVENUE	$ 962,952					$ 962,952
4210-WEROC CONTRACTS					$ 365,686	$ 365,686
4215-CHOICE REVENUE		$ 2,418,671				$ 2,418,671
4230-REIMBURSEMENTS	$ 33,000	$ 203,000				$ 236,000
4240-MISCELLANEOUS INCOME	$ 5,000					$ 5,000
4305-REVENUE FROM MWD		$ 223,520		$ 5,476,000		$ 5,699,520
4310-REVENUE FOR WEEA SPONSORSHIPS	$ 55,000					$ 55,000
4320-REVENUE FROM MWDOC					$ 365,686	$ 365,686
4340-REVENUE - MEMBER AGENCIES				$ 756,804		$ 756,804
4350-REVENUE - OTHER		$ 609,581			$ -	$ 609,581
4405-GRANTS FROM USBR				$ 321,936		$ 321,936
4410-DEPARTMENT OF WATER RESOURCES				$ 387,775		$ 387,775
4705-PRIOR YEAR CARRYOVER	$ 195,380	$ -				$ 195,380
4XXX-REIMB FROM OPEB RESERVE/115 TRUST	$ 123,710					$ 123,710
Revenue Total	**$ 12,081,427**	**$ 3,454,772**	**$ 182,306,926**	**$ 6,942,515**	**$ 731,372**	**$ 205,517,012**
Expenditure						
1215-CONSULTANT ADMINISTRATION				$ 534,744		$ 534,744
1225-INSTALLATION VERIFICATION				$ 74,000		$ 74,000
1230-REBATE INCENTIVES				$ 6,235,996		$ 6,235,996
1235-SURVEYS AND AUDITS				$ 97,775		$ 97,775
5110-LOCAL RESOURCE PROGRAM INCENTIVES			$ (2,872,750)			$ (2,872,750)
5110-WATER PURCHASES - MET			$ 162,834,152			$ 162,834,152
5230-READINESS TO SERVE CHRGE-PURCH			$ 17,654,354			$ 17,654,354
5241-CAPACITY CHARGE (CCF)			$ 4,230,450			$ 4,230,450
5290-SCP/SAC PIPELINE SURCHARGE			$ 460,720			$ 460,720
6010-SALARIES AND WAGES - ADMIN	$ 5,383,649	$ 774,810			$ 491,465	$ 6,649,924
6012-GRANT RECOVERY - SALARIES	$ -	$ -				$ -
6090-DIRECTORS COMPENSATION - MWDOC	$ 290,942					$ 290,942
6095-DIRECTORS COMPENSATION-MET	$ 166,253					$ 166,253
6105-BENEFITS ADMIN	$ 1,787,462	$ 203,543			$ 171,757	$ 2,162,762
6109-UNFUNDED PENSION	$ 207,000					$ 207,000
6111-OVERHEAD REIMBURSEMENT	$ (432,041)	$ 432,041				$ -
6115-DIRECTORS BENEFITS	$ 174,974					$ 174,974
6120-HEALTH INSURANCE FOR RETIREES	$ 123,710					$ 123,710
6205-TRAINING EXPENSE (See Exh J)	$ 56,500	$ 2,000			$ 6,000	$ 64,500
6210-TUITION REIMBURSEMENT	$ 6,900					$ 6,900
6220-TEMPORARY HELP EXPENSE	$ 5,000					$ 5,000
7010-OUTSIDE CONSULTING SERVICES (See Exh J)	$ 450,000					$ 450,000
7020-LEGAL EXPENSE (See Exh J)	$ 257,040					$ 257,040
7030-AUDIT EXPENSE (See Exh J)	$ 38,418					$ 38,418
7040-PROFESSIONAL SERVICES (See Exh J)	$ 870,675	$ 1,547,164			$ -	$ 2,417,839
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ 48,111				$ 6,600	$ 54,711
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F)	$ 21,784					$ 21,784
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ 78,620				$ 11,250	$ 89,870
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F)	$ 31,400					$ 31,400
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 201,308				$ 950	$ 202,258
7250-CDR SUPPORT	$ 77,272					$ 77,272
7305-BUSINESS EXPENSE	$ 5,720					$ 5,720
7306-EDUCATION INITIATIVE	$ 57,500					$ 57,500
7310-OFFICE MAINTENANCE	$ 163,385					$ 163,385
7315-BUILDING REPAIR & MAINTENANCE	$ 64,381					$ 64,381

Municipal Water District of Orange County (MWDOC) Biennial Budget
FY 2026-27 Consolidated Budget Summary

**Choice Funds Column includes AMP Proceeds Agreement Administration

	Core Fund	Choice Fund	Water Fund	Water Use Efficiency Program Grant Fund	WEROC Fund	Total
7320-STORAGE RENTAL AND EQUIP LEASE	$ 1,170					$ 1,170
7330-OFFICE SUPPLIES	$ 28,000				$ 500	$ 28,500
7332-SUPPLIES - WATER LOSS CONTROL		$ 11,000				$ 11,000
7340-POSTAGE-MAIL DELIVERY	$ 8,124	$ 500				$ 8,624
7350-SUBSCRIPTIONS-BOOKS	$ 6,500					$ 6,500
7360-REPRODUCTION EXPENSE	$ 107,000					$ 107,000
7410-COMPUTER AND PERIPHERALS MAINT	$ 15,300				$ 2,000	$ 17,300
7430-SOFTWARE PURCHASE	$ 228,543	$ 3,200				$ 231,743
7440-SOFTWARE SUPPORT	$ 4,100				$ 13,500	$ 17,600
7450-COMPUTERS AND EQUIPMENT	$ 12,750					$ 12,750
7510-SITE MAINTENANCE					$ 350	$ 350
7580-MAINTENANCE EXPENSE					$ 500	$ 500
7581-MAINTENANCE - COMMUNICATIONS					$ 3,500	$ 3,500
7582-MAINTENANCE - EOC					$ 1,500	$ 1,500
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 11,500	$ 100			$ 1,000	$ 12,600
7612-VEHICLE EXPENSE		$ 17,000			$ 12,000	$ 29,000
7615-TOLL ROAD CHARGES	$ 550	$ 2,000				$ 2,550
7620-INSURANCE EXPENSE	$ 238,426	$ 200				$ 238,626
7640-UTILITIES-TELEPHONE	$ 43,675	$ 2,880			$ 3,500	$ 50,055
7650-BANK FEES	$ 1,600					$ 1,600
7670-MISCELLANEOUS EXPENSE	$ 104,000	$ 16,000			$ 3,000	$ 123,000
7671-MISCELLANEOUS - TRAINING					$ 2,000	$ 2,000
7672-REIMBURSABLE REBATE EXPENSES		$ 442,334				$ 442,334
8510-MWDOCS CONTRIB TO PROGRAMS	$ 399,019					$ 399,019
8710-ELECTION EXPENSES	$ 600,000					$ 600,000
8810-CAPITAL ACQUISITION	$ -					$ -
8811-BUILDING EXPENSE	$ 75,000					$ 75,000
Expenditure Total	**$ 12,021,220**	**$ 3,454,772**	**$ 182,306,926**	**$ 6,942,515**	**$ 731,372**	**$ 205,456,805**
Total	**$ 60,207**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,207**

Municipal Water District of Orange County (MWDOC) Biennial Budget
FY 2027-28 Consolidated Budget Summary

**Choice Funds Column includes AMP Proceeds Agreement Administration

	Core Fund	Choice Fund	Water Fund	Water Use Efficiency Program Grant Fund	WEROC Fund	Total
Revenue						
4005-LOCAL RESOURCE PROGRAM INCENTIVES			$ (2,987,660)			$ (2,987,660)
4005-WATER SALES			$ 183,136,328			$ 183,136,328
4030-READINESS TO SERVE CHRGE-SALES			$ 18,360,528			$ 18,360,528
4041-CAPACITY CHARGE (CCF) REVENUE			$ 4,399,668			$ 4,399,668
4050-RETAIL CONNECTION CHARGE (See Exh C)	$ 10,686,812					$ 10,686,812
4055-GROUND WATER CUSTOMER CHARGE	$ 441,989					$ 441,989
4090-SCP/SAC PIPELINE SURCHARGE			$ 479,149			$ 479,149
4105-INTEREST REVENUE	$ 810,785					$ 810,785
4210-WEROC CONTRACTS					$ 391,347	$ 391,347
4215-CHOICE REVENUE		$ 2,669,441				$ 2,669,441
4230-REIMBURSEMENTS	$ 33,000	$ 215,667				$ 248,667
4240-MISCELLANEOUS INCOME	$ 5,000					$ 5,000
4305-REVENUE FROM MWD		$ 251,691		$ 5,547,000		$ 5,798,691
4310-REVENUE FOR WEEA SPONSORSHIPS	$ 60,000					$ 60,000
4320-REVENUE FROM MWDOC					$ 391,347	$ 391,347
4340-REVENUE - MEMBER AGENCIES				$ 424,812		$ 424,812
4350-REVENUE - OTHER		$ 792,455			$ -	$ 792,455
4405-GRANTS FROM USBR				$ 58,750		$ 58,750
4410-DEPARTMENT OF WATER RESOURCES				$ 205,000		$ 205,000
4705-PRIOR YEAR CARRYOVER	$ 60,207	$ -				$ 60,207
4XXX-REIMB FROM OPEB RESERVE/115 TRUST	$ 128,658					$ 128,658
Revenue Total	**$ 12,226,451**	**$ 3,929,254**	**$ 203,388,013**	**$ 6,235,562**	**$ 782,694**	**$ 226,561,974**
Expenditure						
1215-CONSULTANT ADMINISTRATION				$ 129,246		$ 129,246
1225-INSTALLATION VERIFICATION				$ 53,000		$ 53,000
1230-REBATE INCENTIVES				$ 5,978,316		$ 5,978,316
1235-SURVEYS AND AUDITS				$ 75,000		$ 75,000
5110-LOCAL RESOURCE PROGRAM INCENTIVES			$ (2,987,660)			$ (2,987,660)
5110-WATER PURCHASES - MET			$ 183,136,328			$ 183,136,328
5230-READINESS TO SERVE CHRGE-PURCH			$ 18,360,528			$ 18,360,528
5241-CAPACITY CHARGE (CCF)			$ 4,399,668			$ 4,399,668
5290-SCP/SAC PIPELINE SURCHARGE			$ 479,149			$ 479,149
6010-SALARIES AND WAGES - ADMIN	$ 5,778,270	$ 821,355			$ 524,498	$ 7,124,123
6012-GRANT RECOVERY - SALARIES	$ -	$ -				$ -
6090-DIRECTORS COMPENSATION - MWDOC	$ 300,923					$ 300,923
6095-DIRECTORS COMPENSATION-MET	$ 171,956					$ 171,956
6105-BENEFITS ADMIN	$ 1,868,632	$ 218,576			$ 181,896	$ 2,269,104
6109-UNFUNDED PENSION	$ 207,000					$ 207,000
6111-OVERHEAD REIMBURSEMENT	$ (459,233)	$ 459,233				$ -
6115-DIRECTORS BENEFITS	$ 181,496					$ 181,496
6120-HEALTH INSURANCE FOR RETIREES	$ 128,658					$ 128,658
6205-TRAINING EXPENSE (See Exh J)	$ 58,500	$ 2,000			$ 6,000	$ 66,500
6210-TUITION REIMBURSEMENT	$ 7,100					$ 7,100
6220-TEMPORARY HELP EXPENSE	$ 5,000					$ 5,000
7010-OUTSIDE CONSULTING SERVICES (See Exh J)	$ 398,000					$ 398,000
7020-LEGAL EXPENSE (See Exh J)	$ 263,121					$ 263,121
7030-AUDIT EXPENSE (See Exh J)	$ 39,420					$ 39,420
7040-PROFESSIONAL SERVICES (See Exh J)	$ 824,014	$ 1,599,322			$ 5,000	$ 2,428,336
7110-CONFERENCE - EMPLOYEE (See Exh E)	$ 50,570				$ 4,250	$ 54,820
7115-CONFERENCE EXPENSE-DIRECTOR (See Exh F)	$ 22,617					$ 22,617
7150-TRAVEL/ACCOMMODATION-EMPLOYEE (See Exh E)	$ 80,826				$ 13,200	$ 94,026
7155-TRAVEL/ACCOMMODATION-DIRECTOR (See Exh F)	$ 32,536					$ 32,536
7210-MEMBERSHIP & SPONSORSHIP (See Exh D)	$ 208,717				$ 950	$ 209,667
7250-CDR SUPPORT	$ 77,272					$ 77,272
7305-BUSINESS EXPENSE	$ 5,949					$ 5,949
7306-EDUCATION INITIATIVE	$ 60,000					$ 60,000
7310-OFFICE MAINTENANCE	$ 169,921					$ 169,921
7315-BUILDING REPAIR & MAINTENANCE	$ 66,957					$ 66,957

Municipal Water District of Orange County (MWDOC) Biennial Budget
FY 2027-28 Consolidated Budget Summary

**Choice Funds Column includes AMP Proceeds Agreement Administration

	Core Fund	Choice Fund	Water Fund	Water Use Efficiency Program Grant Fund	WEROC Fund	Total
7320-STORAGE RENTAL AND EQUIP LEASE	$ 1,217					$ 1,217
7330-OFFICE SUPPLIES	$ 29,120				$ 500	$ 29,620
7332-SUPPLIES - WATER LOSS CONTROL		$ 4,500				$ 4,500
7340-POSTAGE-MAIL DELIVERY	$ 8,209	$ 500				$ 8,709
7350-SUBSCRIPTIONS-BOOKS	$ 6,760					$ 6,760
7360-REPRODUCTION EXPENSE	$ 112,970					$ 112,970
7410-COMPUTER AND PERIPHERALS MAINT	$ 16,853				$ 2,000	$ 18,853
7430-SOFTWARE PURCHASE	$ 241,259	$ 3,200				$ 244,459
7440-SOFTWARE SUPPORT	$ 4,300				$ 14,800	$ 19,100
7450-COMPUTERS AND EQUIPMENT	$ 12,750					$ 12,750
7510-SITE MAINTENANCE					$ 350	$ 350
7580-MAINTENANCE EXPENSE					$ 500	$ 500
7581-MAINTENANCE - COMMUNICATIONS					$ 3,750	$ 3,750
7582-MAINTENANCE - EOC					$ 1,500	$ 1,500
7610-AUTOMOTIVE EXPENSE-MILEAGE	$ 11,680	$ 120			$ 1,000	$ 12,800
7612-VEHICLE EXPENSE		$ 12,000			$ 12,000	$ 24,000
7615-TOLL ROAD CHARGES	$ 560	$ 2,000				$ 2,560
7620-INSURANCE EXPENSE	$ 247,965	$ 220				$ 248,185
7640-UTILITIES-TELEPHONE	$ 45,421	$ 2,880			$ 3,500	$ 51,801
7650-BANK FEES	$ 1,600					$ 1,600
7670-MISCELLANEOUS EXPENSE	$ 107,391	$ 11,500			$ 3,000	$ 121,891
7671-MISCELLANEOUS - TRAINING					$ 4,000	$ 4,000
7672-REIMBURSABLE REBATE EXPENSES		$ 791,848				$ 791,848
8510-MWDOCS CONTRIB TO PROGRAMS	$ 424,680					$ 424,680
8710-ELECTION EXPENSES	$ 470,000					$ 470,000
8810-CAPITAL ACQUISITION	$ -					$ -
8811-BUILDING EXPENSE	$ -					$ -
Expenditure Total	**$ 12,290,957**	**$ 3,929,254**	**$ 203,388,013**	**$ 6,235,562**	**$ 782,694**	**$ 226,626,480**
Total	**$ (64,506)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (64,506)**

Item No. 5

ACTION ITEM
November 18, 2026

TO: **Board of Directors**

FROM: **Administration & Finance Committee**

Harvey De La Torre, General Manager

Staff Contact: Cathleen Harris, Director of HR/Administration

SUBJECT: **ADOPT A RESOLUTION AUTHORIZING AN AMENDMENT TO THE CONTRACT WITH THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CALPERS)**

STAFF RECOMMENDATION

Staff recommends the Board of Directors adopt a resolution authorizing an amendment to the contract between California Public Employees' Retirement System and the Municipal Water District of Orange County.

COMMITTEE RECOMMENDATION

(To be determined at Committee Meeting)

REPORT

Purpose

This item requests the Municipal Water District of Orange County (MWDOC or District) Board of Directors (Board) adopt a resolution authorizing an amendment to the contract between the California Public Employees' Retirement System (CalPERS) and MWDOC.

Discussion

In 2013, CalPERS implemented benefit formula changes mandated by the Public Employees' Pension Reform Act of 2013 (PEPRA), including reduced benefit formulas and increased retirement ages for new miscellaneous (non-safety) and safety members. At that time, contracting agencies were not required to formally amend their contracts. CalPERS is now reviewing all agency contracts and requesting amendments from

agencies that have not updated their contracts since 2013 to ensure they include the required PEPRA language. The amendment would not change current benefits or costs for employees, who are already subject to PEPRA provisions by law.

As the first step in the contract amendment process, the Board adopted a Resolution of Intention, declaring its intent to amend the contract with CalPERS, at the October 21 Board meeting. The next step is to adopt the final resolution.

Next Steps

Staff recommends the Board select Option #1 to adopt a resolution authorizing an amendment to the contract between CalPERS and MWDOC.

Following adoption of the resolution at the November 18 Board meeting, the following additional steps would be taken to complete the process:

- Contract amendment would become effective November 19, 2026; and
- Human Resources would submit all approved and executed documents to CalPERS.

ALIGNMENT WITH BOARD STRATEGIC PRIORITIES

☐ *Clarifying MWDOC's mission and role; defining functions and actions.*
☐ *Balance support for Metropolitan's regional mission and OC values and interests.*
☐ *Strengthen communication and coordination of messaging.*
☐ *Work with Member Agencies to develop water supply and demand objectives.*
☐ *Solicit input and feedback from Member Agencies.*
☒ *Invest in workforce development and succession planning.*

BOARD OPTIONS

Option #1: Adopt a resolution authorizing an amendment to the contract between California Public Employees' Retirement System and the Municipal Water District of Orange County.

Fiscal Impact: None.

Option #2: Do not adopt the resolution. Not adopting the resolution would result in non-compliance with CalPERS request and guidelines.

Fiscal Impact: None.

Budgeted: ☐ Yes ☐ No ☒ N/A		Budgeted amount: N/A
Core: ☒	Choice: ☐	Movement between Cost Centers: ☐ Yes ☒ No
Action item amount: N/A		

Attachments/Links:
Attachment 1: Resolution Authorizing an Amendment to the Contract between CalPERS and MWDOC

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

RESOLUTION
AUTHORIZING AN AMENDMENT TO THE CONTRACT

No. _____

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Municipal Water District of Orange County entered into a contract effective on March 3, 2003, providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this _____ day of _____, _____.

_____
Presiding Officer

Attest:

_____
Clerk/Secretary

AMENDMENT TO CONTRACT

BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
BOARD OF DIRECTORS
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

The Board of Administration, Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective March 3, 2003, and witnessed February 19, 2003, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

A. Paragraphs 1 through 11 are hereby stricken from said contract as executed effective March 3, 2003, and hereby replaced by the following paragraphs numbered 1 through 13 inclusive:

1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. Normal retirement age" shall mean age 55 for classic local miscellaneous members and age 62 for new local miscellaneous members.

2. Public Agency shall participate in the Public Employees' Retirement System from and after March 3, 2003, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:

a. Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.

b. Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.

c. Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.

4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:

   a. Employees other than local safety members (herein referred to as local miscellaneous members).

5. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

   In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

   a. SAFETY EMPLOYEES; AND

   b. MEMBERS OF THE GOVERNING BODY FIRST ELECTED OR APPOINTED PRIOR TO JULY 1, 1994. (Elected or appointed officials who are first elected or appointed on or after July 1, 1994, or to a term of office not consecutive with a term held on June 30, 1994, are excluded pursuant to Government Code Section 20322).

6. This contract shall be a continuation of the contract of the Coastal Municipal Water District, hereinafter referred to as "Former Agency". The accumulated contributions, assets, and liability for prior and current service under the Former Agency's contract shall be merged

pursuant to Section 20508 of the Government Code. Such merger occurred January 17, 2001.

7. The percentage of final compensation to be provided for classic local miscellaneous members for each year of credited prior service is 0% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Full).

8. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).

9. Public Agency elected and elects to be subject to the following optional provisions:

    a. Section 20042 (One-Year Final Compensation) for classic miscellaneous members only.

    b. Section 20938 (Limit Prior Service to Members Employed on Contract Date).

10. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.

11. Public Agency shall also contribute to said Retirement System as follows:

    a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a 1959 single account, based on term insurance rates, for survivors of all local miscellaneous members.

    b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.

    c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

12. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on

account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

13. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the_____ day of_____ , _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
MELODY BENAVIDES, CHIEF
PENSION CONTRACTS & PREFUNDING PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

BY _____
PRESIDING OFFICER

_____
Witness Date

Attest:

_____
Clerk

AMENDMENT CalPERS ID #6497938438
PERS-CON-702A

California Public Employees' Retirement System
Financial Office | Pension Contracts & Prefunding Programs Division
P.O. Box 942715, Sacramento, CA 94229-2715

www.calpers.ca.gov
888 CalPERS (or **888**-225-7377)
TTY: (877) 249-744



CERTIFICATION
OF
FINAL ACTION OF GOVERNING BODY

I hereby certify that the _____ of the
(governing body)

_____
(public agency)

considered and adopted on _____, _____, by an affirmative vote of a
(date)

majority of the members of said Governing Body, **Ordinance / Resolution** No. _____ approving the attached contractual agreement between the Governing Body of said Agency and the Board of Administration of the California Public Employees' Retirement System, a certified copy of said **Ordinance / Resolution** in the form furnished by said Board of Administration being attached hereto.

Adoption of the retirement benefit increase/change was not placed on the consent calendar.

_____
Clerk/Secretary

_____
Title

Date _____

Administration, Board Support & Human Resources

Board Support

- Attended all Board and Committee Meetings, as well as preparation for these meetings, including packet preparation, coordinating speakers, Zoom coordination, etc.
- Met with the Administrative Code Review Ad Hoc Committee.
- Registered Directors and staff for various conferences and training, made travel accommodations, and processed business expenses.
- Reviewed Requests for Proposals, contracts, and agreements for content and consistency with the Administrative Code.
- Assisted the Finance Department with a Request for Qualifications process for Post-Implementation Support Services for Microsoft Dynamics 365 Finance & Operations.
- Assistant Board Secretary attended Supervisor Academy Days 4 and 5 training and successfully completed the program.
- Board Secretary attended the Metropolitan Water District of Southern California's first-ever Member Agency Clerks Inspection Trip to Diamond Valley Lake.

Administration and Human Resources Projects and Activities

- Processed expense accounts for the General Manager, Assistant General Manager, and Department Directors.
- Assisted the Finance Department with filing, processing invoices, purchase requisitions, business expense reports credit card reconciliations, and the Public Affairs Department with various requisitions.
- A kick-off meeting was held for all staff on October 6 with Doug Johnson from Public Pay to review the Compensation, Benefits, and Salary Study; the importance of employee involvement in the process; and to explain the review of job descriptions via a Job Analysis Questionnaire (JAQ).
- Coordinated conference and travel arrangements for various staff.
- HR participated in final Water Loss Control Technician position interviews.

- HR continued to organize the Supervisor Training Academy with the final class and graduation ceremony on November 2. Three MWDOC employees (Miriam Aldana, Kathy Pham and Thevin Rajapaksha, attended and completed the Academy. This training session concluded on November 2 with 30 participants completing the coursework. HR will work with The Center for Organization Effectiveness and member agencies to determine next steps in scheduling a future training session.

- HR completed and submitted an application to JPIA for the Minor Safety and Protection insurance as part of the requirements for participation in the District's Education programs and the Cristo Rey Work Study program.

- Staff Investment Committee met via zoom with Ted Grigsby, Investment Advisor with Fiduciary Consulting Group at Morgan Stanley, and the following was reviewed: Q3 investment performance, market, current fund lineup overview, plan data and fee and revenue analysis, discussion on development of Governance Oversight Documents such as an Investment Policy Statement and a charter.

- An All-Staff Meeting was held on November 3.

- HR is working with Predict Success on initiating team assessments and coaching.

- HR held a training session with Energage software on creating employee surveys and extracting various reports and data.

Recruitments/Departures

- Joe Merlo, WLC Technician position began his first day on November 2.

Health and Welfare Benefits

- Open Enrollment 2027 for medical, dental and vision is now closed.

- 2027 Open Enrollment information for the Flexible Spending Health Care and Dependent Care is under review by HR and will be provided to staff in the coming of days.

Records Management

- Reviewed, coordinated, and responded to 3 Public Records requests.

- Staff continues to review documents and update information in Laserfiche, including incoming mail.

- Brittany Rucker, Records Specialist, attended a full-day Laserfiche conference at OC Sanitation

Finance & Information Technology

Accounting

- The District is nearing completion of its annual financial audit for the fiscal year. Interim fieldwork was conducted during the week of July 13, with final fieldwork completed during the week of September 21. In addition, the Single Audit for Fiscal Year 2025-26 is currently in progress.

- The District's Annual Financial Report is in the final stages of auditor review and should be completed shortly.

Finance

- Began implementation of enterprise resource planning (ERP) system, coordinating configuration with implementation partners to replace the legacy AccuFund system.

Information Technology (IT)

- Weekly external vulnerability scans conducted by the Department of Homeland Security Cybersecurity and Infrastructure Security Agency found no exposures or vulnerabilities.

- Backup reports indicate that systems are reliably and securely backed up on schedule and stored in two or more locations with immutable storage.

- The District's email security system protects against malware, impersonation, and fraud. Of 75,288 inbound emails, 57% were blocked or quarantined due to unsafe content or attachments. District staff sent more than 17,838 emails this month, and no email incidents required IT assessment and/or mitigation.

- 102 IT support tickets were created and 84 closed/resolved (82% resolution rate), with 12 tickets handled by co-managed services.

- IT supported six public hybrid meetings by handling setup, providing real-time assistance, monitoring, and teardown.

- Upgraded Microsoft Entra ID, adding stronger identity protection and risk-based sign-in controls.

- Deployed browser protections across all District devices through NinjaOne, including an approved add-on allow list that blocks unauthorized extensions and potentially unwanted programs.

- Deployed a Windows service to automatically rotate and securely store a unique local administrator password on each District device, reducing the risk of lateral movement through shared credentials.

- Major project activity continues across ERP, Droplet replacement, Geographic Information System, Work Planner application, Intern planner, District smartphone evaluation, and Enterprise Contact Management.