



**NOTICE AND CALL OF SPECIAL MEETING  
OF THE BOARD OF DIRECTORS'  
MOULTON NIGUEL WATER DISTRICT  
27500 La Paz Road, Laguna Niguel  
May 27, 2014  
5:00 PM  
Approximate Meeting Time: 3 Hours**

**PROPOSED BUDGET REVIEW FOR FISCAL YEARS 2014/15 AND 2015/16**

**NOTICE IS HEREBY GIVEN** that a Special Meeting of the Board of Directors' of the Moulton Niguel Water District ("MNWD") has been called by the Chairman of the Board of Directors' to be held on May 27, 2014, at 5:00 PM, at MNWD's Administrative Offices located at the address above. The following business will be transacted and is the Agenda for this Special Meeting:

**AGENDA**

1. CALL MEETING TO ORDER
2. PUBLIC COMMENTS  
*Persons wishing to address the Board of Directors on any item listed on the Agenda should submit a "Request To Be Heard" form to the Recording Secretary before the Presiding Officer announces that agenda item. Your name will be called to speak at that time. (As required by law, public comments during a Special Meeting may address only specific items listed on the agenda, no other matters.)*

**DISCUSSION ITEMS**

3. Fiscal Years 2014/15 and 2015/16 Budget
  - a. Fund Balance Summary
  - b. General Fund
  - c. Water Efficiency Fund
  - d. Capital Outlay
  - e. Capital Improvement Program
  - f. Staffing Plan

**CLOSED SESSION**

4. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Pursuant to Government Code Section 54956.8**

*Property: 27500 La Paz Road, Laguna Niguel CA 92677 & 26161 Gordon Road, Laguna Hills, CA 92653*

*Under Negotiation: Price and terms of payment*

*Real Property Negotiators: Joone Lopez, Matt Collings, Kevin Turner, Mike Hartel*

**ADJOURNMENT**

The Board of Directors' Meeting Room is wheelchair accessible. If you require any special disability related accommodations (i.e., access to an amplified sound system, etc.), please contact the Moulton Niguel Water District Secretary's office at (949) 831-2500 at least forty-eight (48) hours prior to the scheduled meeting. This agenda can be obtained in alternate format upon written request to the Moulton Niguel Water District Secretary at least forty-eight (48) hours prior to the scheduled meeting.

Agenda exhibits and other writings that are disclosable public records distributed to all, or a majority of, the members of the Moulton Niguel Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection at the District Office, 27500 La Paz Road, Laguna Niguel, CA ("District Office"). If such writings are distributed to members of the Board less than twenty-four (24) hours prior to the meeting, they will be available in the reception area of the District Office at the same time as they are distributed except that, if such writings are distributed immediately prior to, or during the meeting, they will be available in the Board meeting room.

I hereby certify that the foregoing Notice was personally delivered, faxed, mailed or e-mailed to each member of the MNWD Board of Directors at least twenty-four (24) hours prior to the scheduled time of the Special Meeting so noticed above; and posted twenty-four (24) hours prior to the time of the Special Meeting at the usual agenda posting location of MNWD (bulletin board outside main office entrance) and on the District website at [www.mnwd.com](http://www.mnwd.com).

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Paige Gulck, Board Secretary  
MOULTON NIGUEL WATER DISTRICT

# Moulton Niguel Water District



## STAFF REPORT

**TO:** Board of Directors **MEETING DATE:** May 27, 2014

**FROM:** Joone Lopez, General Manager

**SUBJECT:** Fiscal Years 2014/15 and 2015/16 Budget

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### SUMMARY:

Issue: The District adopts a two-year Operating and Maintenance Budget and an annual Capital Improvement Program.

Recommendation: This is an information item only. Adoption of the proposed budget will be scheduled for a subsequent meeting.

Fiscal Impact: The proposed Operating and Maintenance budget and the Capital Improvement budget, along with the Cash Fund balances, will be presented during the Workshop.

### BACKGROUND:

The District adopts a two-year Operating and Maintenance budget and an annual Capital Improvement Program Budget. The Operating and Maintenance budget includes the necessary staffing, resources, and services to provide water, wastewater, and recycled water services to the District’s customers. The Capital Improvement Program budget includes appropriate funding to perform infrastructure improvements and/or the addition of new infrastructure. The attached supporting documentation provides a summary of the current Fiscal Year 2013/14 budget, projected Fiscal Year 2013/14 expenses, and proposed budgets for Fiscal Years 2014/15 and 2015/16. The supporting information includes:

- Tab A: Fund Balance Summary
- Tab B: General Fund – Operating and Maintenance Budget
- Tab C: Water Efficiency Fund – Operating and Maintenance Budget
- Tab D: Capital Outlay Budget
- Tab E: Capital Improvement Program
- Tab F: Staffing Plan for FY 2014/15 and FY 2015/16

### #3.

The final budget document will include narrative and graphics to provide additional context to the proposed budget. The final document will incorporate any changes generated during the budget workshop and will be available based on the schedule below.

#### Budget Review Calendar:

May 2, 2014	- Long Range Financial Plan Workshop Review
May 12, 2014	- Capital Improvement Program and Joint Powers Authority Budget Review
May 14, 2014	- Salary and Benefits Budget Review
May 27, 2014	- Budget Review Workshop
June 11, 2014	- Budget Review Workshop; Final Budget Document to be provided prior to the meeting
June 18, 2014	- Fiscal Years 2014/15 and 2015/16 Proposed Budget Review
June 19, 2014	- Budget Adoption



**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**General Fund - Budget Summary Report**

Description	FY 2012/13	FY 2013/14	FY 2013/14	FY 2014/15 Proposed Budget	FY 2015/16 Proposed Budget	% Change	% Change
	Actuals	Adopted Budget	Projected Actuals	Budget	Budget		
<b>General Fund</b>							
<b>Operating Revenues</b>							
Water Sales	\$ 26,932,654	\$ 26,950,000	\$ 26,757,589	\$ 27,325,000	\$ 27,325,000	1.4%	0.0%
Recycled Water Sales	\$ 4,612,874	\$ 4,547,715	\$ 4,634,383	\$ 4,725,000	\$ 4,820,000	3.9%	2.0%
Sewer Sales	\$ 16,941,327	\$ 16,920,000	\$ 17,150,000	\$ 17,150,000	\$ 17,150,000	1.4%	0.0%
Other Operating Income	\$ 1,035,873	\$ 443,900	\$ 637,791	\$ 483,500	\$ 483,500	8.9%	0.0%
<b>Total Operating Revenue</b>	<b>\$ 49,522,728</b>	<b>\$ 48,861,615</b>	<b>\$ 49,179,762</b>	<b>\$ 49,683,500</b>	<b>\$ 49,778,500</b>	<b>1.7%</b>	<b>0.2%</b>
<b>Operating Expenses</b>							
Salaries	\$ 7,431,157	\$ 8,536,016	\$ 8,381,119	\$ 9,550,317	\$ 10,177,136	11.9%	6.6%
PERs Employer Contributions	\$ 815,703	\$ 879,054	\$ 858,558	\$ 990,416	\$ 1,114,832	12.7%	12.6%
PERs Employee Contributions	\$ 223,745	\$ 201,699	\$ 196,287	\$ 196,566	\$ 155,245	-2.5%	-21.0%
PERs Other (Side Fund, 401A)	\$ 161,873	\$ 210,481	\$ 176,249	\$ 214,956	\$ 228,905	2.1%	6.5%
Educational Courses	\$ 23,835	\$ 47,380	\$ 22,108	\$ 51,720	\$ 44,270	9.2%	-14.4%
Travel & Meetings	\$ 142,584	\$ 245,623	\$ 199,504	\$ 251,034	\$ 238,644	2.2%	-4.9%
Employee Relations	\$ 25,413	\$ 13,000	\$ 13,000	\$ 14,800	\$ 15,000	13.8%	1.4%
General Services	\$ 363,035	\$ 512,475	\$ 454,541	\$ 552,776	\$ 438,775	7.9%	-20.6%
Annual Audit	\$ 38,220	\$ 45,000	\$ 31,820	\$ 40,000	\$ 45,000	-11.1%	12.5%
Member Agencies O&M	\$ 1,074,012	\$ 1,140,100	\$ 1,032,753	\$ 1,231,370	\$ 1,415,000	8.0%	14.9%
Dues & Memberships	\$ 71,206	\$ 84,214	\$ 90,696	\$ 93,968	\$ 98,310	11.6%	4.6%
Consulting Services	\$ 367,862	\$ 1,085,974	\$ 795,146	\$ 1,602,900	\$ 1,140,000	47.6%	-28.9%
Equipment Rental	\$ 79,984	\$ 89,300	\$ 57,953	\$ 65,000	\$ 65,000	-27.2%	0.0%
District Fuel	\$ 276,566	\$ 346,000	\$ 294,700	\$ 340,000	\$ 340,000	-1.7%	0.0%
Insurance - District	\$ 503,405	\$ 585,246	\$ 524,359	\$ 576,151	\$ 632,275	-1.6%	9.7%
Insurance - Personnel	\$ 322,521	\$ 320,250	\$ 350,466	\$ 468,100	\$ 498,829	46.2%	6.6%
Insurance - Benefits	\$ 2,156,894	\$ 2,493,531	\$ 2,245,684	\$ 2,360,333	\$ 2,491,717	-5.3%	5.6%
Legal Services - Personnel	\$ 31,632	\$ 50,000	\$ 8,500	\$ 50,000	\$ 50,000	0.0%	0.0%
Legal Services - General	\$ 119,036	\$ 169,000	\$ 130,000	\$ 170,000	\$ 130,000	0.6%	-23.5%
District Office Supplies	\$ 489,300	\$ 563,300	\$ 346,142	\$ 499,900	\$ 470,800	-11.3%	-5.8%
District Operating Supplies	\$ 417,177	\$ 244,095	\$ 309,526	\$ 315,850	\$ 302,150	29.4%	-4.3%
Repairs & Maintenance - Equipment	\$ 851,579	\$ 1,858,101	\$ 689,200	\$ 867,287	\$ 803,509	-53.3%	-7.4%
Repairs & Maintenance - Facilities	\$ 2,840,165	\$ 3,314,624	\$ 3,495,613	\$ 3,561,875	\$ 3,524,650	7.5%	-1.0%
Safety Program & Compliance Requirements	\$ 133,173	\$ 134,985	\$ 137,057	\$ 285,250	\$ 165,700	111.3%	-41.9%
SOCWA	\$ 8,111,731	\$ 8,702,195	\$ 7,835,574	\$ 8,450,820	\$ 8,630,000	-2.9%	2.1%
Special Outside Assessments	\$ 211,810	\$ 173,500	\$ 188,008	\$ 230,300	\$ 237,800	32.7%	3.3%
Utilities	\$ 1,879,491	\$ 1,839,205	\$ 2,029,500	\$ 2,126,000	\$ 2,218,000	15.6%	4.3%
Water Purchases	\$ 25,678,244	\$ 26,790,439	\$ 27,133,330	\$ 27,976,295	\$ 29,577,841	4.4%	5.7%
Meter / Vault Purchases	\$ 713,042	\$ 807,000	\$ 797,000	\$ 868,000	\$ 906,000	7.6%	4.4%
<b>Total Operating Expenses</b>	<b>\$ 55,554,399</b>	<b>\$ 61,481,787</b>	<b>\$ 58,824,392</b>	<b>\$ 64,001,983</b>	<b>\$ 66,155,388</b>	<b>4.1%</b>	<b>3.4%</b>
<b>Operating Income (Loss)</b>	<b>\$ (6,031,671)</b>	<b>\$ (12,620,172)</b>	<b>\$ (9,644,631)</b>	<b>\$ (14,318,483)</b>	<b>\$ (16,376,888)</b>		

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Summary Report

<u>Non-Operating Revenues</u>									
Property Tax Revenue	\$ 21,859,629	\$ 21,327,990	\$ 21,560,432	\$ 21,848,500	2.4%	\$ 22,063,500	1.0%		
Investment Income	\$ (3,143,841)	\$ 1,347,155	\$ 643,394	\$ 2,973,207	120.7%	\$ 2,301,672	-22.6%		
Cellular Lease Income	\$ 1,642,410	\$ 1,650,085	\$ 1,685,978	\$ 1,740,000	5.4%	\$ 1,790,000	2.9%		
Misc Non-Operating Income	\$ 106,640	\$ 47,750	\$ 117,000	\$ 68,000	42.4%	\$ 68,000	0.0%		
<b>Total Non-Operating Revenue</b>	<b>\$ 20,464,838</b>	<b>\$ 24,372,980</b>	<b>\$ 24,006,804</b>	<b>\$ 26,629,707</b>	<b>9.3%</b>	<b>\$ 26,223,172</b>	<b>-1.5%</b>		
<b>Change in General Fund</b>	<b>\$ 14,433,168</b>	<b>\$ 11,752,808</b>	<b>\$ 14,362,173</b>	<b>\$ 12,311,223</b>		<b>\$ 9,846,284</b>			

Moulton Niguel Water District  
Account Category Breakdown

#3.b.

Account Category	Category Breakdown
<u>Operating Revenue</u>	
Water Sales	Potable Usage, Potable Service
Recycled Water Sales	Recycleed Usage, Recycled Service
Sanitation Sales	Sewer Usage, Sewer Service
Water Efficiency	WBBRS Penalties
Other Operating Income	Meter sales, meter sales - miscellaneous parts, Rconnect fees, Tag fees, Reconnect after hour fees, Back flow notice, Service installation charges, Site visit charge, Recycleed sur charge, Meter removal/re-set, Water conservation penalties, Fog fees, Plan check & inspection, Miscellaneous
<u>Operating Expenses</u>	
Salaries	Full time, Part time, Overtime, Comp time expense, Sick Expense, Director's Fees, Merit expense, Promotional expense, Standby
Retirement Program	PERs side fund, PERs employer contributions, PERs employee contributions, 401A employer contributions
Educational Courses	Educational coures, Certificates
Travels & Meetings	Travel costs, Seminar fees, Conference registration
Prehire Employment Expenses	Pre-employment costs, Employees Awards, Events
General Services	Billing services, Accounting services, Tax collection charges, Bad debt expense, Asset management fees, Principal, Interest, Community relations, project sponsorship, Mapping-sectional updates, Uniform services, Employee relations
Annual Audit	Financial audit
Member Agencies O&M	Pipeline O & M, Importation system O & M
Dues & Memberships	District dues & Memberships, Staff dues & memberships
Election Expenses	Registrar of voters expense
Consulting Services	Overall consulting services
Equipment Rental	Vehicle leasing, Office equipment rentals, System rentals, Overall tools & equipment
District Fuel	Unleaded fuel, Diesel fuel - vehicles, Diesel fuel - generators, natural gas & propane, vehicle oil
Insurance - District	Property insurance, Automobile & general liability, UST pollution liability, Pollution and Remediation, Employee Dishonesty, Misc. insurance
Insurance/Disability - Personnel	State unemployment insurance, Workers compensation, Medicare, FICA

### #3.b.

#### Moulton Niguel Water District Account Category Breakdown

Account Category	Category Breakdown
Insurance - Benefits	Life & Health insurance, Dental, Vision, Disability, Flexible spending, OPEB costs, OPEB costs rate subsidy, Auto allowance
Legal Services	General services, Personnel services
District Office Supplies	General office supplies, Billing supplies, Community relations supplies, Conservation supplies, Postage - billing, Shipping & postage - general, Freight expense, Sales tax expense
District Operating Supplies	Operating supplies, Chemicals, Laboratory supplies office equipment, support services equipment, hardware/software equipment, field equipment, AutoCad/drafting equipment, Mainframe, Server/network/PCs, SCADA, Vehicle corrective maintenance, Vehicle preventative maintenance, Vehicle diagnostic equipment, Vector vehicles, Vector equipment maintenance
Repairs & Maintenance - Equipment	System maintenance, System repairs, trash pick-up & tipping fees, Janitorial services, Landscape maintenance, Tree maintenance, Hazardous materials removal, USA's, Contract & maintenance agreements, Pest control & algaecide, Paving, Instrumentation, Raising manholes, Permits
Repairs & Maintenance - Facilities	Safety equipment & supplies, Safety shoes, Safety training, Regulatory compliance
Safety Program & Compliance Requirements	General fund, PC 2 JB Latham, PC 3A Plant 3A, PC 5 San Juan, (SO) 2 RW permitting, PC 15, PC 17, PC 21, PC 24, Pretreatment program, Use audit refund
SOCWA	DOHS fees, LAFCO fees, OC property tax admin fees, Other fees
Special Outside Assessments	Electric utility, Gas utility, Overall telephone utility, Mobile communication, Internet/wireless communication
Utilities	Domestic water (MWD, SCWD, ETWD, IRWD), MWDOC (RTS, Annual connection, Capacity charge), Recycled water - SCWD, Reclaimed water rebate
Water Purchases	Meters & vaults
Meter / Vault Purchases	Efficiency rebates, WBBRs costs
Water Efficiency	
<b><u>Non-Operating Revenue</u></b>	
Property Tax Revenue	Secured taxes, Secured taxes paid to SCWD, Supplemental taxes, Unsecured taxes, Miscellaneous taxes
Investment Income	Interest earned, accrued interest, gains/losses, unrealized gains/losses
Cellular Lease Income	Cell towers
Misc Non-Operating Income	Returned check fees, SCWD sewer facility fees, Board room rental fees, Sale of scrap, Medical FSA, Gain (loss) on sale of assets, miscellaneous non-operating income

Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
General Fund - Budget Detail Report  
Overall District Revenue

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Operating Revenue</b>					
Water Sales	\$ 26,950,000	\$ 26,757,589	\$ 27,325,000	\$ 27,325,000	Increase a result of more customers within allocation
Recycled Water Sales	\$ 4,547,715	\$ 4,634,383	\$ 4,725,000	\$ 4,820,000	Annual 2% increase for additional users added to system
Sewer Sales	\$ 16,920,000	\$ 17,150,000	\$ 17,150,000	\$ 17,150,000	No increase in water usage overall
Misc. Operating Income	\$ 443,900	\$ 637,791	\$ 483,500	\$ 483,500	Includes Tag fees, FOG fees, Meter sales, etc.
<b>Total Operating Revenue Budget</b>	<b>\$ 48,861,615</b>	<b>\$ 49,179,762</b>	<b>\$ 49,683,500</b>	<b>\$ 49,778,500</b>	
<b>Non-Operating Revenue</b>					
<b>Property Tax Summary</b>					
Secured Property Taxes	\$ 20,838,917	\$ 20,524,614	\$ 21,137,300	\$ 21,348,700	Based on FY 13/14 report with 1% annual increase
Unsecured Taxes	\$ 489,073	\$ 668,543	\$ 311,200	\$ 314,800	Based on FY 13/14 report with 1% annual increase
Supplemental and Miscellaneous Taxes	\$ -	\$ 667,275	\$ 700,000	\$ 700,000	Based on two-years of actuals
Secured Taxes paid to SCWD	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)	Laguna Sur Sewer Charges
<b>Total Property Tax Summary Budget</b>	<b>\$ 21,327,990</b>	<b>\$ 21,560,432</b>	<b>\$ 21,848,500</b>	<b>\$ 22,063,500</b>	
<b>Other Non-Operating Revenue</b>					
Investment Income	\$ 1,347,155	\$ 643,394	\$ 2,973,207	\$ 2,301,672	See Attached Analysis
Cellular Lease Revenue	\$ 1,650,085	\$ 1,685,978	\$ 1,740,000	\$ 1,790,000	Assumes a 3% annual increase per lease agreements
Misc. Non-Operating Income	\$ 47,750	\$ 117,000	\$ 68,000	\$ 68,000	Includes salvage income, Board Room rental, etc.
<b>Total Other Non-Operating Revenue Budget</b>	<b>\$ 3,044,990</b>	<b>\$ 2,446,372</b>	<b>\$ 4,781,207</b>	<b>\$ 4,159,672</b>	
<b>Total Non-Operating Revenue Budget</b>	<b>\$ 24,372,980</b>	<b>\$ 24,006,804</b>	<b>\$ 26,629,707</b>	<b>\$ 26,223,172</b>	

# #3.b.

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Line Item Analysis  
 Investment Income

Description	FY 2014/15		FY 2015/16		Comments
	Avg. Balance	Interest (1)	Avg. Balance	Interest (2)	
<b>Investment Income</b>					
Fund 1	\$ 93,264,463	\$ 2,023,839	\$ 86,684,875	\$ 1,967,747	
Fund 2	\$ 28,432,857	\$ 616,993	\$ 6,533,857	\$ 148,319	
Fund 3	\$ 8,675,063	\$ 188,249	\$ -	\$ -	
Fund 4	\$ 6,641,747	\$ 144,126	\$ 8,176,497	\$ 185,606	
<b>Total Investment Income Budget</b>	<b>\$ 137,014,130</b>	<b>\$ 2,973,207</b>	<b>\$ 101,395,229</b>	<b>\$ 2,301,672</b>	



**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**General Fund - Budget Detail Report**  
**Salaries and Benefits**

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Salaries</b>					
Full-Time Salaries	\$ 7,668,139	\$ 7,537,526	\$ 8,639,638	\$ 9,262,080	Includes new positions identified in Staffing Plan
Directors Fees	\$ 167,580	\$ 123,285	\$ 167,580	\$ 167,580	Budget for 10 meetings per month for each Board Member
Overtime	\$ 573,219	\$ 580,274	\$ 587,099	\$ 591,476	
Standby	\$ 127,078	\$ 140,034	\$ 156,000	\$ 156,000	Addition of one weekly standby rotation
<b>Total Salaries Budget</b>	<b>\$ 8,536,016</b>	<b>\$ 8,381,119</b>	<b>\$ 9,550,317</b>	<b>\$ 10,177,136</b>	
<b>CalPERs Budget</b>					
PERs Employer Contributions	\$ 879,054	\$ 858,558	\$ 990,416	\$ 1,114,832	
PERs Employee Contributions	\$ 201,699	\$ 196,287	\$ 196,566	\$ 155,245	Reduction a result in increased Tier 1 employee contributions in FY 15/16
PERs Other (Side Fund, 401A)	\$ 210,481	\$ 176,249	\$ 214,956	\$ 228,905	Includes \$50k for Side Fund amortization
<b>Total CalPERs Budget</b>	<b>\$ 1,291,234</b>	<b>\$ 1,231,095</b>	<b>\$ 1,401,937</b>	<b>\$ 1,498,982</b>	
<b>Total Insurance - Benefits Budget</b>					
Life and Health Insurance	\$ 1,654,421	\$ 1,440,578	\$ 1,730,955	\$ 1,831,711	Increases associated with Life Insurance costs
Dental Insurance	\$ 145,496	\$ 126,775	\$ 157,813	\$ 161,013	
Vision Insurance	\$ 21,442	\$ 20,284	\$ 23,923	\$ 24,350	
Disability Insurance	\$ 65,000	\$ 50,476	\$ 63,185	\$ 63,185	
OPEB Costs	\$ 591,372	\$ 591,372	\$ 361,057	\$ 388,058	Reduction a result in individual medical plan changes to HMO
Auto Allowance	\$ 15,800	\$ 16,200	\$ 23,400	\$ 23,400	
<b>Total Insurance - Benefits Budget</b>	<b>\$ 2,493,531</b>	<b>\$ 2,245,684</b>	<b>\$ 2,360,333</b>	<b>\$ 2,491,717</b>	
<b>Total Salaries and Benefits Budget</b>	<b>\$ 12,320,781</b>	<b>\$ 11,857,897</b>	<b>\$ 13,312,588</b>	<b>\$ 14,167,835</b>	

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Detail Report  
 Educational Courses, Travel and Meetings, Employee Relations

Description	FY 2013/14		FY 2013/14		FY 2014/15		FY 2015/16		Comments
	Adopted Budget	Projected Actuals	Projected Actuals	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
<b>Educational Courses</b>									
Educational Courses	\$ 30,350	\$ 14,188	\$ 35,200	\$ 30,900	Classes towards Degree or Certificates				
Certifications	\$ 17,030	\$ 7,920	\$ 16,520	\$ 13,370	Operational Certifications or Professional Licenses				
<b>Total Educational Courses Budget</b>	<b>\$ 47,380</b>	<b>\$ 22,108</b>	<b>\$ 51,720</b>	<b>\$ 44,270</b>					
<b>Travel &amp; Meetings</b>									
Travel and Expenses	\$ 68,835	\$ 52,657	\$ 89,744	\$ 90,417					
Seminars, Conferences, and Meetings	\$ 176,788	\$ 146,846	\$ 161,290	\$ 148,227					
<b>Total Travel &amp; Meetings Budget</b>	<b>\$ 245,623</b>	<b>\$ 199,504</b>	<b>\$ 251,034</b>	<b>\$ 238,644</b>					
<b>Employee Relations</b>									
Pre-Employment Costs	\$ 13,000	\$ 13,000	\$ 14,800	\$ 15,000	Pre-employment background check and physical				
<b>Total Employee Relations Budget</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>	<b>\$ 14,800</b>	<b>\$ 15,000</b>					



Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
General Fund - Budget Detail Report  
General Services

Description	FY 2013/14 Adopted Budget	FY 2013/14 Projected Actuals	FY 2014/15 Proposed Budget	FY 2015/16 Proposed Budget	Comments
<b><u>Election Expenses</u></b>					
Registrar of Voters	\$ -	\$ -	\$ 150,000	\$ -	Related to the 2014 November Elections
<b><u>Financial Services</u></b>					
Billing Services	\$ 106,000	\$ 100,000	\$ 106,000	\$ 106,000	eBill and Print/Mail Billing Services
Accounting Services	\$ 95,000	\$ 85,000	\$ 87,000	\$ 89,175	Armored Car Service, Banking Fees, misc. fees
Tax Collection Charges	\$ 70,000	\$ 55,000	\$ 55,500	\$ 56,000	Fees paid to the County of Orange, Tax Assessor
Bad Debt Expense	\$ 10,075	\$ 10,075	\$ 100	\$ 12,000	Fees for sending accounts through collections
Bad Debt Write-Off	\$ 85,000	\$ 85,000	\$ 70,000	\$ 75,000	
<b><u>Engineering Services</u></b>					
Mapping Updates	\$ 51,400	\$ 50,400	\$ 7,400	\$ 7,400	Production of Sectional Maps/Books
<b><u>Overall Services</u></b>					
Uniform Service	\$ 40,000	\$ 23,000	\$ 25,000	\$ 40,000	Increase in FY 15/16 is for a potential transition to a new vendor
Employee Relations	\$ 55,000	\$ 46,066	\$ 51,776	\$ 53,200	Immunizations, Professional Services, Employee Events
<b>Total General Services Budget</b>	<b>\$ 512,475</b>	<b>\$ 454,541</b>	<b>\$ 552,776</b>	<b>\$ 438,775</b>	

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Detail Report  
 Member Agencies Operations and Maintenance

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Potable Water Facilities</b>					
San Juan Basin Authority (SJBA)	\$ 150,000	\$ -	\$ 178,250	\$ 200,000	Use of carryover funds to cover FY 13/14 expenses
Joint Regional Water Supply System (JRWSS)	\$ 450,000	\$ 467,316	\$ 455,214	\$ 460,000	Operated by SCWD
Santiago Aqueduct Commission (SAC)	\$ 4,100	\$ 3,906	\$ 3,906	\$ 50,000	Operated by IRWD; FY15/16 increase due to Baker WTP on-line
East Orange County Feeder #2 (EOCF2)	\$ 100,000	\$ 61,187	\$ 90,000	\$ 100,000	Operated by MWD and billed by MWDOC
South County Pipeline (SCP)	\$ 150,000	\$ 141,546	\$ 172,000	\$ 172,000	Operated by SMWD; Includes operational surcharge and misc. facilities O&M
Upper Chiquita Reservoir (UCR)	\$ 103,000	\$ 78,000	\$ 109,000	\$ 80,000	Operated by SMWD
5B Reservoir	\$ 6,000	\$ 107	\$ 6,000	\$ 6,000	Operated by SCWD
R6 Reservoir	\$ 16,000	\$ 10,691	\$ 16,000	\$ 16,000	Operated by ETWD
Baker Water Treatment Plant	\$ -	\$ -	\$ -	\$ 150,000	Operated by IRWD; Expected to be on-line in April 2016
IRWD Emergency Interconnection	\$ -	\$ -	\$ 20,000	\$ 20,000	
<b>Total Potable Water Facilities</b>	<b>\$ 979,100</b>	<b>\$ 762,753</b>	<b>\$ 1,050,370</b>	<b>\$ 1,254,000</b>	
<b>Recycled Water Facilities</b>					
Upper Oso Reservoir System	\$ 161,000	\$ 270,000	\$ 181,000	\$ 161,000	Operated by SMWD; Increased cost associated with higher usage and odor management at the UOR
<b>Total Recycled Water Facilities</b>	<b>\$ 161,000</b>	<b>\$ 270,000</b>	<b>\$ 181,000</b>	<b>\$ 161,000</b>	
<b>Total Member Agencies O&amp;M</b>	<b>\$ 1,140,100</b>	<b>\$ 1,032,753</b>	<b>\$ 1,231,370</b>	<b>\$ 1,415,000</b>	

**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**General Fund - Budget Detail Report**  
**Dues and Memberships**

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>District Dues and Memberships</b>					
Association of California Water Agencies	\$ 20,600	\$ 20,935	\$ 21,600	\$ 23,100	
CalDesal	\$ 5,000	-	\$ 5,000	\$ 5,000	
California Association of Sanitary Agencies (CASA)	\$ 15,800	\$ 15,600	\$ 16,400	\$ 17,300	
California Special Districts Association (CSDA)	\$ 5,399	\$ 5,294	\$ 5,600	\$ 5,900	
California Urban Water Conservation Council (CUWCC)	\$ 4,700	\$ 9,602	\$ 5,400	\$ 5,700	
California Utility Executive Management Foundation (CUEMF)	\$ 500	-	\$ 450	\$ 450	
Independent Special Districts of Orange County (ISDOC)	\$ 200	\$ 200	\$ 200	\$ 250	
Laguna Niguel Chamber of Commerce	\$ 500	\$ 2,500	\$ 2,500	\$ 3,000	
Mission Viejo Chamber of Commerce	\$ -	\$ -	\$ 500	\$ 500	
South Orange County Regional Chambers of Commerce	\$ 1,200	\$ 1,130	\$ 1,200	\$ 1,200	
South Orange County Watershed Management Area (SOCWMA)	\$ 5,400	\$ 5,250	\$ 5,440	\$ 5,750	
Southern California Water Committee (SCWC)	\$ 900	-	\$ 900	\$ 900	
Southern California Water Alliance of POTW (SCAP)	\$ 600	\$ 1,077	\$ 600	\$ 600	
Subscriptions	\$ 1,400	\$ 695	\$ 1,155	\$ 1,175	Orange County Register, LA Times, Wall Street Journal
Urban Water Institute, Inc.	\$ 1,200	-	\$ 1,400	\$ 1,400	
WaterReuse Association of California	\$ 5,000	\$ 4,805	\$ 5,100	\$ 5,400	
WaterReuse DPR Initiative	\$ -	\$ 10,000	\$ -	\$ -	
<b>Total District Dues and Memberships Budget</b>	<b>\$ 68,399</b>	<b>\$ 77,087</b>	<b>\$ 73,445</b>	<b>\$ 77,625</b>	
<b>Staff Dues and Memberships</b>					
Individual Memberships for Staff	\$ 15,815	\$ 13,609	\$ 20,523	\$ 20,685	Includes AWWA, OCWA, CWEA, ASCE, CSMFO, etc.
<b>Total Staff Dues and Memberships Budget</b>	<b>\$ 15,815</b>	<b>\$ 13,609</b>	<b>\$ 20,523</b>	<b>\$ 20,685</b>	
<b>Total Dues and Memberships Budget</b>	<b>\$ 84,214</b>	<b>\$ 90,696</b>	<b>\$ 93,968</b>	<b>\$ 98,310</b>	

# #3.b.

**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**General Fund - Budget Detail Report**  
**Dues and Memberships**

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>District Dues and Memberships</b>					
Association of California Water Agencies	\$ 20,600	\$ 20,935	\$ 21,600	\$ 23,100	
CalDesal	\$ 5,000	-	\$ 5,000	\$ 5,000	
California Association of Sanitary Agencies (CASA)	\$ 15,800	\$ 15,600	\$ 16,400	\$ 17,300	
California Special Districts Association (CSDA)	\$ 5,399	\$ 5,294	\$ 5,600	\$ 5,900	
California Urban Water Conservation Council (CUWCC)	\$ 4,700	\$ 9,602	\$ 5,400	\$ 5,700	
California Utility Executive Management Foundation (CUEMF)	\$ 500	-	\$ 450	\$ 450	
Independent Special Districts of Orange County (ISDOC)	\$ 200	\$ 200	\$ 200	\$ 250	
Laguna Niguel Chamber of Commerce	\$ 500	\$ 2,500	\$ 2,500	\$ 3,000	
Mission Viejo Chamber of Commerce	\$ -	-	\$ 500	\$ 500	
South Orange County Regional Chambers of Commerce	\$ 1,200	\$ 1,130	\$ 1,200	\$ 1,200	
South Orange County Watershed Management Area (SOCWMA)	\$ 5,400	\$ 5,250	\$ 5,440	\$ 5,750	
Southern California Water Committee (SCWC)	\$ 900	-	\$ 900	\$ 900	
Southern California Water Alliance of POTW (SCAP)	\$ 600	\$ 1,077	\$ 600	\$ 600	
Subscriptions	\$ 1,400	\$ 695	\$ 1,155	\$ 1,175	Orange County Register, LA Times, Wall Street Journal
Urban Water Institute, Inc.	\$ 1,200	-	\$ 1,400	\$ 1,400	
WaterReuse Association of California	\$ 5,000	\$ 4,805	\$ 5,100	\$ 5,400	
WaterReuse DPR Initiative	\$ -	\$ 10,000	\$ -	\$ -	
<b>Total District Dues and Memberships Budget</b>	<b>\$ 68,399</b>	<b>\$ 77,087</b>	<b>\$ 73,445</b>	<b>\$ 77,625</b>	
<b>Staff Dues and Memberships</b>					
Individual Memberships for Staff	\$ 15,815	\$ 13,609	\$ 20,523	\$ 20,685	Includes AWWA, OCWA, CWEA, ASCE, CSMFO, etc.
<b>Total Staff Dues and Memberships Budget</b>	<b>\$ 15,815</b>	<b>\$ 13,609</b>	<b>\$ 20,523</b>	<b>\$ 20,685</b>	
<b>Total Dues and Memberships Budget</b>	<b>\$ 84,214</b>	<b>\$ 90,696</b>	<b>\$ 93,968</b>	<b>\$ 98,310</b>	

**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**General Fund - Budget Detail Report**  
**Consulting Services and Annual Audit**

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b><u>Consulting Services - Admin</u></b>					
Operations Facilities Support	\$ -	\$ -	\$ 150,000	\$ 50,000	On-going Facility Assessment
Miscellaneous	\$ 25,000	\$ -	\$ -	\$ -	Support Outreach Functions
Information Technology	\$ 100,000	\$ 90,000	\$ 170,400	\$ 85,000	ERP Support Services
<b><u>Consulting Services - Finance</u></b>					
PFM	\$ 112,974	\$ 273,246	\$ 360,000	\$ 120,000	On-going Financial Department Support
Cost of Service Study	\$ -	\$ 30,000	\$ 125,000	\$ -	MWH Contract for COSA
Miscellaneous	\$ -	\$ -	\$ -	\$ 40,000	
<b><u>Consulting Services - E&amp;O</u></b>					
Operations Facilities Support	\$ 156,000	\$ 100,000	\$ -	\$ -	Moved to Administration Budget
Operations Programs Assessment	\$ -	\$ -	\$ 345,000	\$ 315,000	Asset Management, O&M Programs, etc.
Engineering Programs Assessment	\$ -	\$ -	\$ 125,000	\$ 225,000	Condition Assessments, Construction Stds., etc.
Reservoir Inspection	\$ 22,000	\$ 20,800	\$ 20,000	\$ 20,000	
Engineering Support - Misc.	\$ 490,000	\$ 270,000	\$ 240,000	\$ 160,000	Cell Site Support, LRWRP, other planning activities
GIS Mapping Support	\$ 180,000	\$ 11,100	\$ 67,500	\$ 125,000	GIS Data population and linkages, GIS Enhancements
<b>Total Consulting Services Support Budget</b>	<b>\$ 1,085,974</b>	<b>\$ 795,146</b>	<b>\$ 1,602,900</b>	<b>\$ 1,140,000</b>	
<b><u>Annual Audit</u></b>					
Annual Audit	\$ 45,000	\$ 31,820	\$ 40,000	\$ 45,000	
<b>Total Annual Audit Budget</b>	<b>\$ 45,000</b>	<b>\$ 31,820</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	



Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Detail Report  
 Consulting Services and Annual Audit

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Consulting Services - Admin</b>					
Operations Facilities Support	\$ -	\$ -	\$ 150,000	\$ 50,000	On-going Facility Assessment
Miscellaneous	\$ 25,000	\$ -	\$ -	\$ -	
Information Technology	\$ 100,000	\$ 90,000	\$ 170,400	\$ 85,000	ERP Support Services
<b>Consulting Services - Finance</b>					
PFM	\$ 112,974	\$ 273,246	\$ 360,000	\$ 120,000	On-going Financial Department Support
Cost of Service Study	\$ -	\$ 30,000	\$ 125,000	\$ -	MWH Contract for COSA
Miscellaneous	\$ -	\$ -	\$ -	\$ 40,000	
<b>Consulting Services - E&amp;O</b>					
Operations Facilities Support	\$ 156,000	\$ 100,000	\$ -	\$ -	Moved to Administration Budget
Operations Programs Assessment	\$ -	\$ -	\$ 345,000	\$ 315,000	Asset Management, O&M Programs, etc.
Engineering Programs Assessment	\$ -	\$ -	\$ 125,000	\$ 225,000	Condition Assessments, Construction Stds., etc.
Reservoir Inspection	\$ 22,000	\$ 20,800	\$ 20,000	\$ 20,000	10-Year Tank Inspections
Engineering Support - Misc.	\$ 490,000	\$ 270,000	\$ 240,000	\$ 160,000	Cell Site Support, LRWRP, other planning activities
GIS Mapping Support	\$ 180,000	\$ 11,100	\$ 67,500	\$ 125,000	GIS Data population and linkages, GIS Enhancements
<b>Total Consulting Services Support Budget</b>	<b>\$ 1,085,974</b>	<b>\$ 795,146</b>	<b>\$ 1,602,900</b>	<b>\$ 1,140,000</b>	
<b>Annual Audit</b>					
Annual Audit	\$ 45,000	\$ 31,820	\$ 40,000	\$ 45,000	Contract executed with LSL for annual audit
<b>Total Annual Audit Budget</b>	<b>\$ 45,000</b>	<b>\$ 31,820</b>	<b>\$ 40,000</b>	<b>\$ 45,000</b>	

Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
General Fund - Budget Detail Report  
Equipment Rental and District Fuel

#3.b.

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Equipment Rental</b>					
Office Equipment	\$ 73,000	\$ 51,600	\$ 59,000	\$ 59,000	Contracts for multi-function copy machines, rug and towel service, postage machines, etc.
Misc. Field Equipment	\$ 16,300	\$ 6,353	\$ 6,000	\$ 6,000	Miscellaneous Tool Rentals as necessary
<b>Total Equipment Rental Budget</b>	<b>\$ 89,300</b>	<b>\$ 57,953</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	
<b>District Fuel</b>					
Unleaded Fuel	\$ 220,000	\$ 205,700	\$ 230,000	\$ 230,000	Assumed budget increase for cost of fuel
Diesel Fuel	\$ 120,000	\$ 89,000	\$ 110,000	\$ 110,000	Assumed budget increase for cost of fuel
Vehicle Oil	\$ 6,000	\$ -	\$ -	\$ -	Moved into Repairs and Maintenance - Equipment Budget
<b>Total District Fuel Budget</b>	<b>\$ 346,000</b>	<b>\$ 294,700</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Detail Report  
 District Insurance

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Insurance District</b>					
Property Insurance	\$ 97,000	\$ 98,909	\$ 109,000	\$ 120,000	Property Insurance does not include water tanks
Automobile and General Liability	\$ 450,000	\$ 388,777	\$ 428,000	\$ 470,500	
Misc. Insurance General Pollution & Remediation	\$ 6,246	\$ 6,441	\$ 7,151	\$ 7,775	Includes UST Pollution Remediation and Empl. Dishonesty
<b>Total Insurance - District Budget</b>	<b>\$ 585,246</b>	<b>\$ 524,359</b>	<b>\$ 576,151</b>	<b>\$ 632,275</b>	
<b>Insurance - Personnel</b>					
State Unemployment	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	
Workers Comp	\$ 196,000	\$ 234,384	\$ 309,000	\$ 331,000	
Medicare Insurance	\$ 93,349	\$ 109,662	\$ 120,496	\$ 129,189	
Employer FICA	\$ 5,901	\$ 6,420	\$ 13,604	\$ 13,640	
<b>Total Insurance - Personnel Budget</b>	<b>\$ 320,250</b>	<b>\$ 350,466</b>	<b>\$ 468,100</b>	<b>\$ 498,829</b>	



Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
General Fund - Budget Detail Report  
Legal Services

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Legal Services - General</b>					
Bowie, Arneson, Wiles, and Giannone (BAWG)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	General Counsel for the District
Best Best and Krieger LLP (BBK)	\$ 45,000	\$ 17,500	\$ 40,000	\$ 20,000	Supporting on-going Cost of Service Analysis
Downey Brand LLP	\$ 24,000	\$ 12,500	\$ 30,000	\$ 10,000	Supporting Operations Facility Assessment
<b>Total Legal Services - General Budget</b>	<b>\$ 169,000</b>	<b>\$ 130,000</b>	<b>\$ 170,000</b>	<b>\$ 130,000</b>	
<b>Legal Services - Personnel</b>					
Liebert, Cassidy, and Whitmore (LCW)	\$ 50,000	\$ 8,500	\$ 50,000	\$ 50,000	As needed personnel matters
<b>Total Legal Services - Personnel Budget</b>	<b>\$ 50,000</b>	<b>\$ 8,500</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	
<b>Total Legal Services Budget</b>	<b>\$ 219,000</b>	<b>\$ 138,500</b>	<b>\$ 220,000</b>	<b>\$ 180,000</b>	

# #3.b.

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Detail Report  
 District Supplies

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b><u>District Office Supplies</u></b>					
General Office	\$ 132,200	\$ 95,642	\$ 113,500	\$ 116,400	Includes basic office supplies and furniture
Billing Supplies	\$ 184,000	\$ 173,000	\$ 184,000	\$ 183,000	Includes Postage
Community Relations	\$ 215,000	\$ 55,000	\$ 176,900	\$ 143,900	Includes Website Support, Printing, Prop 218 Notices, Sponsorships
Shipping	\$ 32,100	\$ 22,500	\$ 25,500	\$ 27,500	FedEx, UPS, and postage meter replenishment
<b>Total District Office Supplies Budget</b>	<b>\$ 563,300</b>	<b>\$ 346,142</b>	<b>\$ 499,900</b>	<b>\$ 470,800</b>	
<b><u>District Operating Supplies</u></b>					
Operating Supplies	\$ 172,395	\$ 234,025	\$ 237,150	\$ 218,450	Tools, Non-capitalized equipment, etc.
Chemicals	\$ 71,700	\$ 75,501	\$ 78,700	\$ 83,700	Primarily Salt and Ammonia
<b>Total District Operating Supplies Budget</b>	<b>\$ 244,095</b>	<b>\$ 309,526</b>	<b>\$ 315,850</b>	<b>\$ 302,150</b>	

**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**General Fund - Budget Detail Report**  
**Repairs and Maintenance and Meter/Vault Purchases**

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Repairs and Maintenance - Equipment</b>					
Office Equipment	\$ 6,850	\$ 5,200	\$ 5,200	\$ 4,310	
Field Equipment	\$ 190,000	\$ 68,500	\$ 143,000	\$ 115,000	Generator repair and maintenance at various pump stations Includes desktop computer refresh and wireless network maint.
Infrastructure Technology Hardware	\$ 167,000	\$ 115,100	\$ 140,400	\$ 107,600	Includes GIS Database, Billing system, SCADA system, JDE system
Computer Support Contracts	\$ 365,251	\$ 270,400	\$ 342,187	\$ 336,599	
Vehicle Maintenance and Repair	\$ 1,129,000	\$ 230,000	\$ 236,500	\$ 240,000	FY 13/14 budget included vehicle purchases
<b>Total Repairs and Maintenance - Equipment Budget</b>	<b>\$ 1,858,101</b>	<b>\$ 689,200</b>	<b>\$ 867,287</b>	<b>\$ 803,509</b>	
<b>Repairs and Maintenance - Facilities</b>					
System Maintenance	\$ 540,868	\$ 600,000	\$ 635,600	\$ 633,600	Resources for preventative maintenance activities
System Repairs	\$ 820,600	\$ 863,241	\$ 1,142,000	\$ 1,119,000	Materials and/or services to perform emergency repairs
Janitorial Services	\$ 67,000	\$ 37,700	\$ 46,000	\$ 46,000	Includes Trash Pick-up
Landscape and Tree Maintenance	\$ 326,000	\$ 220,000	\$ 270,000	\$ 255,000	Budget reduction due to scope change for site visits
Hazardous Materials Removal	\$ 18,000	\$ 36,000	\$ 35,000	\$ 35,000	
Underground Service Alert	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	Annual Service Fee
Contract & Maintenance Agreements	\$ 643,600	\$ 701,015	\$ 317,975	\$ 326,050	Includes FOG compliance program, G4S Security Services
Pest Control	\$ 54,356	\$ 37,056	\$ 49,300	\$ 50,000	
Paving Repairs	\$ 412,500	\$ 580,000	\$ 575,000	\$ 580,000	Budget increase associated with increased service repairs
Electrical & Instrumentation	\$ 160,000	\$ 151,600	\$ 77,000	\$ 66,000	Materials for preventative maintenance activities
Raising Valves and Manholes	\$ 225,000	\$ 230,000	\$ 370,000	\$ 370,000	Performed by local jurisdictions and invoiced to the District
Permits	\$ 41,700	\$ 34,001	\$ 39,000	\$ 39,000	City permits to perform operational activities
<b>Total Repairs and Maintenance - Facilities Budget</b>	<b>\$ 3,314,624</b>	<b>\$ 3,495,613</b>	<b>\$ 3,561,875</b>	<b>\$ 3,524,650</b>	
<b>Meter/Vault Purchases</b>					
Meter/Vault Replacement	\$ 807,000	\$ 797,000	\$ 868,000	\$ 906,000	The annual meter replacement program
<b>Total Meter/Vault Purchases Budget</b>	<b>\$ 807,000</b>	<b>\$ 797,000</b>	<b>\$ 868,000</b>	<b>\$ 906,000</b>	

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Detail Report  
 Safety Program and Regulatory Compliance

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Safety Program and Regulatory Compliance</b>					
Safety Equipment and Supplies	\$ 48,325	\$ 36,125	\$ 188,500	\$ 66,200	FY14/15 includes a NFPA 70E electrical assessment
Safety Shoes	\$ 24,710	\$ 21,082	\$ 24,750	\$ 25,500	
Safety Training	\$ 6,950	\$ 950	\$ 6,000	\$ 6,000	
Regulatory Compliance	\$ 55,000	\$ 78,900	\$ 66,000	\$ 68,000	Water System Permit, AQMD Permits, etc.
<b>Total Safety Program and Regulatory Compliance Budget</b>	<b>\$ 134,985</b>	<b>\$ 137,057</b>	<b>\$ 285,250</b>	<b>\$ 165,700</b>	

Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
General Fund - Budget Detail Report  
South Orange County Wastewater Authority

#3.b.

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>SOCWA</b>					
General Fund	\$ 35,466	\$ 35,466	\$ 35,580	\$ 36,300	
PC 2 - JB Latham Treatment Plant	\$ 971,976	\$ 971,976	\$ 1,013,541	\$ 1,033,700	
PC 3A - 3A Treatment Plant	\$ 1,890,743	\$ 1,890,743	\$ 1,960,395	\$ 1,999,700	Increase for higher recycled water production
PC 5 - San Juan Creek Ocean Outfall	\$ 113,910	\$ 113,910	\$ 149,880	\$ 152,800	Increase for improvements at the SJCOO junction structure
PC 250 - Recycled Water Permit	\$ 70,610	\$ 70,610	\$ 65,150	\$ 66,400	
PC 15 - Coastal Treatment Plant	\$ 144,906	\$ 144,906	\$ 162,666	\$ 165,900	Increase for fire protection activities
PC 17 - Regional Treatment Plant	\$ 5,159,579	\$ 5,159,579	\$ 5,315,427	\$ 5,421,700	Increase for chemical costs with higher usage of sodium hypochlorite
PC 21 - Effluent Transmission Main	\$ 19,818	\$ 19,818	\$ 24,338	\$ 24,800	
PC 24 - Aliso Creek Ocean Outfall	\$ 243,587	\$ 243,587	\$ 190,423	\$ 194,200	
Pretreatment Program	\$ 51,600	\$ 51,600	\$ 53,420	\$ 54,500	
Use Audit Refund	\$ -	\$ (866,621)	\$ (520,000)	\$ (520,000)	
<b>Total SOCWA Budget</b>	<b>\$ 8,702,195</b>	<b>\$ 7,835,574</b>	<b>\$ 8,450,820</b>	<b>\$ 8,630,000</b>	

# #3.b.

**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**General Fund - Budget Detail Report**  
**Special Outside Assessments**

Description	FY 2013/14		FY 2013/14		FY 2014/15		FY 2015/16		Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
<b>Special Outside Assessments</b>									
Department of Health Services (DOHS) Fees	\$ 6,500	\$ 1,008	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	Recycled water conversion plan review fees
LAFCO Fees	-	\$ 20,000	\$ 27,000	\$ 27,000	\$ 28,500	\$ 28,500	\$ 28,500	\$ 28,500	
Property Tax Assessment	\$ 167,000	\$ 167,000	\$ 198,300	\$ 198,300	\$ 204,300	\$ 204,300	\$ 204,300	\$ 204,300	County of Orange Administration fees
<b>Total Special Outside Assessments Budget</b>	<b>\$ 173,500</b>	<b>\$ 188,008</b>	<b>\$ 230,300</b>	<b>\$ 230,300</b>	<b>\$ 237,800</b>	<b>\$ 237,800</b>	<b>\$ 237,800</b>	<b>\$ 237,800</b>	

Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
General Fund - Budget Detail Report  
Utilities

Description	FY 2013/14		FY 2013/14		FY 2014/15		FY 2015/16		Comments
	Adopted Budget	Projected Actuals	Projected Actuals	Proposed Budget	Proposed Budget	Proposed Budget			
<b>Utilities</b>									
Electric Utilities (SCE and SDG&E)	\$ 1,655,629	\$ 1,835,000	\$ 1,835,000	\$ 1,925,000	\$ 2,020,000				FY 2013/14 costs are higher due to increased water demands; future costs assume a 5% increase in rates
Gas Utility (Southern CA Gas)	\$ 6,416	\$ 3,500	\$ 3,500	\$ 6,000	\$ 6,000				
Overall Telephone	\$ 110,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000				Includes leased lines for facility communication
Mobile Communication	\$ 67,160	\$ 41,000	\$ 41,000	\$ 45,000	\$ 42,000				
<b>Total Utilities Budget</b>	<b>\$ 1,839,205</b>	<b>\$ 2,029,500</b>	<b>\$ 2,029,500</b>	<b>\$ 2,126,000</b>	<b>\$ 2,218,000</b>				

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Detail Report  
 Water Purchases

Description	FY 2013/14		FY 2013/14		FY 2014/15		FY 2015/16		Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget			
<b>Water Purchases</b>									
<b>Commodity Charge</b>									
FY 2013/14 Water Purchase Cost	\$ 25,308,851	\$ 25,650,000							Estimate 29,468 acre-feet of purchased water (24,016 acre-feet through April)
FY 2014/15 (July - Dec. @ \$890.50/af)			\$ 13,433,627						No change in water purchase volume from FY 2013/14 (Estimate 29,468 acre-feet)
FY 2014/15 (Jan. - June @ \$923.50/af)			\$ 12,566,373						
FY 2015/16 (July - Dec. @ \$923.50/af)				\$ 14,596,066					No change in water purchase volume from FY 2013/14 (Estimate 29,468 acre-feet)
FY 2015/16 (Jan. - June @ \$950/af)				\$ 13,003,934					Assumed a 3% increase in water rates
<b>Total Commodity Charge</b>	<b>\$ 25,308,851</b>	<b>\$ 25,650,000</b>	<b>\$ 26,000,000</b>	<b>\$ 27,600,000</b>					
<b>Other Water Purchase Cost</b>									
MWDOC Ready-to-Serve Charge	\$ 1,675,980	\$ 1,678,952	\$ 1,902,330	\$ 1,897,716					Based on a 4-yr average water usage; MWD reduced the RTS charge for CY 2015
MWDOC Capacity Charge	\$ 318,914	\$ 314,000	\$ 491,465	\$ 500,000					Based on a 3-yr rolling peak day usage
MWDOC Connection Charge	\$ 440,378	\$ 440,378	\$ 552,500	\$ 580,125					Calculated at \$10.50 per potable water meter
Reclaimed Water Rebate	\$ (953,684)	\$ (950,000)	\$ (970,000)	\$ (1,000,000)					Increased based on higher recycled water usage
<b>Total Other Water Purchase Cost</b>	<b>\$ 1,481,588</b>	<b>\$ 1,483,330</b>	<b>\$ 1,976,295</b>	<b>\$ 1,977,841</b>					
<b>Total Water Purchase Cost</b>	<b>\$ 26,790,439</b>	<b>\$ 27,133,330</b>	<b>\$ 27,976,295</b>	<b>\$ 29,577,841</b>					



Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 General Fund - Budget Line Item Analysis

Water Purchases

	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
FY 2008/09	3,770	7,504	10,926	14,323	17,087	19,074	21,161	22,858	25,234	27,942	30,982	<b>33,743</b>
FY 2009/10	3,181	6,466	9,565	12,256	14,777	16,675	18,485	19,822	21,839	23,966	26,709	<b>29,491</b>
FY 2010/11	2,900	5,920	8,764	10,895	12,884	14,658	16,454	18,055	19,884	22,030	24,662	<b>27,360</b>
FY 2011/12	3,073	6,183	9,076	11,434	13,154	15,107	16,895	18,710	20,826	22,739	25,236	<b>28,047</b>
FY 2012/13	2,974	6,165	9,202	11,855	14,013	15,577	17,290	18,937	21,093	23,482	26,127	<b>28,919</b>
FY 2013/14	3,068	6,142	9,113	11,700	13,865	15,792	18,089	19,843	21,731	23,988	26,699	<b>29,468</b>

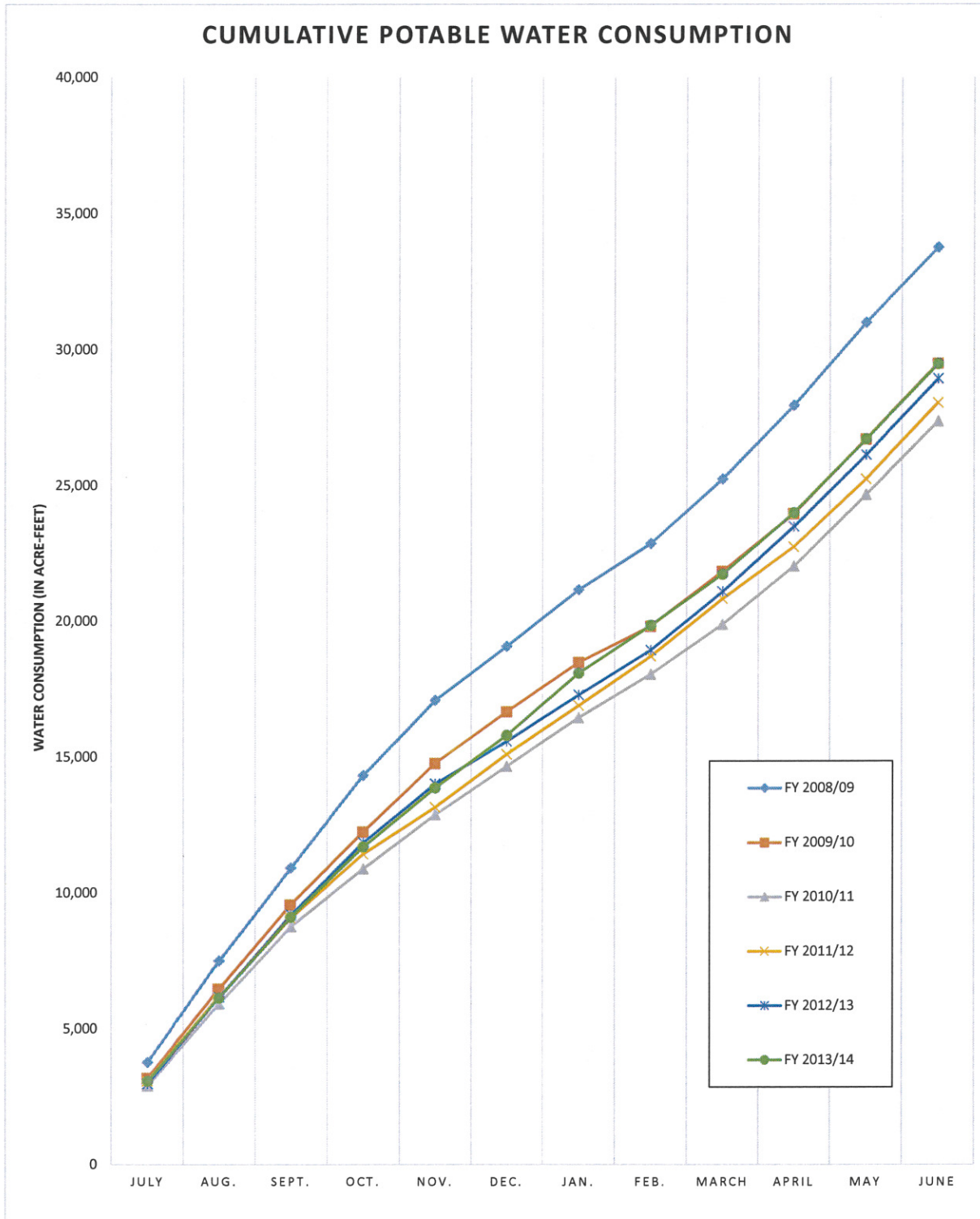


EXHIBIT A

April 14, 2014 Draft

Readiness-to-serve Charge for MWDOC Client Agencies for FY 2014-15

Expected Standby Revenue Less Metropolitan Administrative Charge Plus Delinquencies & Uncollectables FY 2014/15 =	\$ 20,621,168
Metropolitan Readiness-to-Serve (RTS) Charge to MWDOC for FY 2014/15 =	\$ 7,043,547
Net MWD RTS Charge =	\$ 13,577,621
Adjustment for FY 2012-13 Standby Charge Credit and FY 2013-14 Under Collection =	\$ 9,223
Net RTS with Adjustment =	\$ 13,586,844

Agency	RTS Eligible Purchases					4-Yr Ave	AF Share (%)	FY 2013-14 RTS Adjustment	Net RTS	Monthly Charge July - December	Monthly Charge January - June
	2009-10	2010-11 [1]	2011-12	2012-13	2013-14						
Brea	2,733	3,186	2,812	3,163	2,974	1.46%	(921)	\$ 197,845	\$ 16,930	\$ 16,044	
Buena Park	5,612	5,277	4,998	5,252	5,285	2.60%	782	\$ 354,038	\$ 30,291	\$ 28,715	
East Orange County Water District	1,710	3,329	4,108	3,512	3,165	1.56%	(38)	\$ 211,519	\$ 18,098	\$ 17,155	
El Toro Water District	8,574	8,376	9,005	9,420	8,844	4.35%	123	\$ 591,291	\$ 50,593	\$ 47,956	
Fountain Valley	3,688	3,574	3,373	3,201	3,459	1.70%	724	\$ 231,941	\$ 19,844	\$ 18,813	
Garden Grove	9,872	9,380	8,775	6,893	8,730	4.30%	1,926	\$ 585,482	\$ 50,092	\$ 47,489	
Golden State Water Company	9,969	9,583	9,285	8,793	9,407	4.63%	589	\$ 629,413	\$ 53,853	\$ 51,049	
Huntington Beach	11,197	10,680	10,431	9,545	10,463	5.15%	2,482	\$ 701,911	\$ 60,052	\$ 56,933	
Irvine Ranch Water District	20,614	18,551	17,633	23,516	20,078	9.88%	(2,698)	\$ 1,339,446	\$ 114,614	\$ 108,627	
La Habra	1,942	1,447	1,976	938	1,576	0.78%	(439)	\$ 104,909	\$ 8,977	\$ 8,507	
La Palma	773	868	756	505	725	0.36%	105	\$ 48,593	\$ 4,158	\$ 3,941	
Laguna Beach County Water District	4,067	3,792	3,556	3,637	3,763	1.85%	140	\$ 251,677	\$ 21,534	\$ 20,412	
Mesa Water District	2,388	4,480	6,169	2,900	3,984	1.96%	1,832	\$ 268,148	\$ 22,940	\$ 21,752	
Moulton Niguel Water District	29,491	27,360	28,047	28,920	28,455	14.01%	266	\$ 1,902,327	\$ 162,769	\$ 154,286	
Newport Beach	6,181	5,882	5,536	4,651	5,563	2.74%	1,198	\$ 373,032	\$ 31,915	\$ 30,257	
Orange	10,272	9,732	9,065	8,583	9,413	4.63%	1,910	\$ 631,103	\$ 53,995	\$ 51,189	
Orange County Water District	20,713	1,855	2	24,360	11,732	5.78%	(590)	\$ 783,658	\$ 67,054	\$ 63,556	
San Clemente	8,554	7,391	9,213	9,121	8,570	4.22%	326	\$ 573,160	\$ 49,041	\$ 46,486	
San Juan Capistrano	6,379	6,060	3,935	4,785	5,290	2.60%	(755)	\$ 352,837	\$ 30,192	\$ 28,615	
Santa Margarita Water District	28,077	25,916	27,056	28,479	27,382	13.48%	572	\$ 1,830,910	\$ 156,658	\$ 148,494	
Seal Beach	1,500	1,295	1,287	1,188	1,318	0.65%	254	\$ 88,326	\$ 7,557	\$ 7,164	
Serrano Water District	0	0	0	501	125	0.06%	(363)	\$ 8,010	\$ 686	\$ 649	
South Coast Water District	5,444	4,929	5,606	5,669	5,412	2.66%	(73)	\$ 361,685	\$ 30,947	\$ 29,334	
Trabuco Canyon Water District	2,334	2,031	2,187	2,832	2,346	1.15%	(53)	\$ 156,754	\$ 13,413	\$ 12,713	
Westminster	4,726	4,479	4,179	3,980	4,341	2.14%	957	\$ 291,114	\$ 24,907	\$ 23,612	
Yorba Linda Water District	10,835	10,429	10,807	10,820	10,723	5.28%	965	\$ 717,715	\$ 61,408	\$ 58,211	
<b>Sum of MWDOC Agencies</b>	<b>217,642</b>	<b>189,878</b>	<b>189,796</b>	<b>215,164</b>	<b>203,120</b>	<b>100%</b>	<b>9,223</b>	<b>\$ 13,586,844</b>	<b>\$ 1,162,516</b>	<b>\$ 1,101,958</b>	

[1] RTS Eligible Purchases for 2010-11 were reduced by 2,872.3 acre-feet for Irvine Ranch WD and 876.8 acre-feet for Mesa WD for their participation in the Tier 2 Avoidance Program.



**EXHIBIT B**  
Capacity Charge for MWDOC Member Agencies for CY 2015

DRAFT 5/5/14

<b>MWDOC's Peak to MWD (cfs)</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Peak</b>
	390.1	401.1	381.9	<b>401.1</b>
<b>Date</b>	7/20/11	8/9/12		<b>8/9/12</b>

SEVERAL SHARED CONNECTIONS NOT YET ALLOCATED

**Metropolitan Capacity Charge to MWDOC for CY 2014 \$ 4,452,210\***

Agency	Capacity Charge Eligible Flows (CFS)			CFS Share (%)	Annual Capacity Charge	Monthly Capacity Charge
	2011	2012	2013			
City of Brea	11.0	11.3	12.1	2.29%	\$ 102,034	\$ 8,503
City of Buena Park	9.4	8.9	8.7	1.77%	\$ 78,880	\$ 6,573
City of San Juan Capistrano	18.5	15.3	15.3	3.50%	\$ 155,864	12,989
East Orange County Water District	20.8	15.6	21.2	4.02%	\$ 178,889	14,907
El Toro Water District	22.1	20.9	18.1	4.19%	\$ 186,708	15,559
City of Fountain Valley	6.7	3.3	3.3	1.27%	\$ 56,421	4,702
City of Garden Grove	13.4	35.1	14.1	6.64%	\$ 295,619	24,635
City of Huntington Beach	27.6	35.4	30.5	6.71%	\$ 298,887	24,907
Irvine Ranch Water District	50.5	45.5	41.4	9.56%	\$ 425,494	35,458
City of La Habra	8.4	8.4	8.5	1.61%	\$ 71,787	5,982
City of La Palma	2.4	2.2	3.4	0.64%	\$ 28,359	2,363
Laguna Beach County Water District	8.0	7.5	7.5	1.51%	\$ 67,327	5,611
Mesa Consolidated Water District	22.0	18.8	26.1	4.95%	\$ 220,259	18,355
Moulton Niguel Water District	55.7	58.3	57.3	11.04%	\$ 491,465	40,955
City of Newport Beach	11.0	11.0	13.4	2.53%	\$ 112,575	9,381
Orange County Water District	8.1	0.6	0.6	1.54%	\$ 68,371	5,698
City of Orange	19.1	20.5	18.0	3.88%	\$ 172,546	14,379
City of San Clemente	20.0	20.0	20.0	3.79%	\$ 168,652	14,054
Santa Margarita Water District	68.5	64.7	63.9	12.97%	\$ 577,568	48,131
City of Seal Beach	5.4	5.8	5.4	1.09%	\$ 48,692	4,058
Serrano Water District	0.0	0.0	0.0	0.00%	\$ -	-
Golden State Water Company	20.7	19.1	14.8	3.92%	\$ 174,332	14,528
South Coast Water District	10.0	10.6	10.6	2.01%	\$ 89,681	7,473
Trabuco Canyon Water District	6.7	5.9	5.9	1.26%	\$ 56,118	4,677
City of Westminster	6.5	5.1	5.2	1.23%	\$ 54,795	4,566
Yorba Linda Water District	27.6	32.1	31.4	6.08%	\$ 270,887	22,574
<b>Total</b>			<b>528.0</b>	<b>100%</b>	<b>\$ 4,452,210</b>	<b>\$ 8,433</b>

\* Based on MWDOC's aggregate peak flow of 401.1 cfs on 8/9/2012 charge at MET's rate of \$11, 100 per cfs



Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
Water Efficiency Fund - Budget Summary Report

Description	FY 2012/13 Actuals	FY 2013/14 Adopted Budget	FY 2013/14 Projected Actuals	FY 2014/15 Proposed Budget	FY 2015/16 Proposed Budget	% Change	Budget	% Change	Budget	% Change
<b>Operating Revenues</b>										
Water Efficiency	\$ 3,700,381	\$ 3,750,000	\$ 3,950,000	\$ 3,350,000	\$ 3,350,000	-10.7%	\$ 3,350,000	-10.7%	\$ 3,350,000	0.0%
<b>Total Operating Revenue</b>	<b>\$ 3,700,381</b>	<b>\$ 3,750,000</b>	<b>\$ 3,950,000</b>	<b>\$ 3,350,000</b>	<b>\$ 3,350,000</b>	<b>-10.7%</b>	<b>\$ 3,350,000</b>	<b>-10.7%</b>	<b>\$ 3,350,000</b>	<b>0.0%</b>
<b>Operating Expenses</b>										
Salaries	\$ 380,016	\$ 411,903	\$ 329,903	\$ 326,918	\$ 344,449	-20.6%	\$ 344,449	-20.6%	\$ 344,449	5.4%
PERs Employer Contributions	\$ 23,217	\$ 43,505	\$ 32,119	\$ 30,463	\$ 33,673	-30.0%	\$ 33,673	-30.0%	\$ 33,673	10.5%
PERs Employee Contributions	\$ 6,747	\$ 11,966	\$ 7,970	\$ 6,816	\$ 5,373	-43.0%	\$ 5,373	-43.0%	\$ 5,373	-21.2%
PERs Other (Side Fund, 401A)	\$ -	\$ -	\$ 1,837	\$ 4,587	\$ 4,865	0.0%	\$ 4,865	0.0%	\$ 4,865	6.1%
Educational Courses	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%
Travel & Meetings	\$ 404	\$ 3,800	\$ 750	\$ 2,700	\$ 2,700	-28.9%	\$ 2,700	-28.9%	\$ 2,700	0.0%
Dues & Memberships	\$ -	\$ 500	\$ -	\$ 500	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%
Consulting Services	\$ -	\$ 20,000	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Insurance - Personnel	\$ 8,405	\$ 4,064	\$ -	\$ 4,131	\$ 4,342	1.7%	\$ 4,342	1.7%	\$ 4,342	5.1%
Insurance - Benefits	\$ 25,104	\$ 100,369	\$ 61,415	\$ 75,900	\$ 78,824	-24.4%	\$ 78,824	-24.4%	\$ 78,824	3.9%
District Office Supplies	\$ -	\$ 76,500	\$ 300	\$ 77,810	\$ 77,810	1.7%	\$ 77,810	1.7%	\$ 77,810	0.0%
District Operating Supplies	\$ -	\$ 500	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Repairs & Maintenance - Equipment	\$ -	\$ 2,000	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Water Efficiency	\$ 1,002,279	\$ 1,583,000	\$ 1,095,000	\$ 3,132,124	\$ 3,129,624	97.9%	\$ 3,129,624	97.9%	\$ 3,129,624	-0.1%
<b>Total Operating Expenses</b>	<b>\$ 1,446,170</b>	<b>\$ 2,258,607</b>	<b>\$ 1,529,794</b>	<b>\$ 3,662,450</b>	<b>\$ 3,682,660</b>	<b>62.2%</b>	<b>\$ 3,682,660</b>	<b>62.2%</b>	<b>\$ 3,682,660</b>	<b>0.6%</b>
<b>Operating Income (Loss)</b>	<b>\$ 2,254,211</b>	<b>\$ 1,491,393</b>	<b>\$ 2,420,206</b>	<b>\$ (312,450)</b>	<b>\$ (332,660)</b>		<b>\$ (332,660)</b>		<b>\$ (332,660)</b>	
<b>Non-Operating Revenues</b>										
Investment Income	\$ 156,787	\$ 118,312	\$ 84,980	\$ 120,000	\$ 120,000	1.4%	\$ 120,000	1.4%	\$ 120,000	0.0%
<b>Total Non-Operating Revenue</b>	<b>\$ 156,787</b>	<b>\$ 118,312</b>	<b>\$ 84,980</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>1.4%</b>	<b>\$ 120,000</b>	<b>1.4%</b>	<b>\$ 120,000</b>	<b>0.0%</b>
<b>Change in Water Efficiency Fund</b>	<b>\$ 2,410,997</b>	<b>\$ 1,609,705</b>	<b>\$ 2,505,186</b>	<b>\$ (192,450)</b>	<b>\$ (212,660)</b>		<b>\$ (212,660)</b>		<b>\$ (212,660)</b>	

### #3.c.

#### Moulton Niguel Water District Account Category Breakdown

Account Category	Category Breakdown
<u>Operating Revenue</u>	
Water Sales	Potable Usage, Potable Service
Recycled Water Sales	Recycleed Usage, Recycled Service
Sanitation Sales	Sewer Usage, Sewer Service
Water Efficiency	WBBRS Penalties
Other Operating Income	Meter sales, meter sales - miscellaneous parts, Rconnect fees, Tag fees, Reconnect after hour fees, Back flow notice, Service installation charges, Site visit charge, Recycleed sur charge, Meter removal/re-set, Water conservation penalties, Fog fees, Plan check & inspection, Miscellaneous
<u>Operating Expenses</u>	
Salaries	Full time, Part time, Overtime, Comp time expense, Sick Expense, Director's Fees, Merit expense, Promotional expense, Standby
Retirement Program	PERs side fund, PERs employer contributions, PERs employee contributions, 401A employer contributions
Educational Courses	Educational coures, Certificates
Travels & Meetings	Travel costs, Seminar fees, Conference registration
Prehire Employment Expenses	Pre-employment costs, Employees Awards, Events
General Services	Billing services, Accounting services, Tax collection charges, Bad debt expense, Asset management fees, Principal, Interest, Community relations, project sponsorship, Mapping-sectional updates, Uniform services, Employee relations
Annual Audit	Financial audit
Member Agencies O&M	Pipeline O & M, Importation system O & M
Dues & Memberships	District dues & Memberships, Staff dues & memberships
Election Expenses	Registrar of voters expense
Consulting Services	Overall consulting services
Equipment Rental	Vehicle leasing, Office equipment rentals, System rentals, Overall tools & equipment
District Fuel	Unleaded fuel, Diesel fuel - vehicles, Diesel fuel - generators, natural gas & propane, vehicle oil
Insurance - District	Property insurance, Automobile & general liability, UST pollution liability, Pollution and Remediation, Employee Dishonesty, Misc. insurance
Insurance/Disability - Personnel	State unemployment insurance, Workers compensation, Medicare, FICA



Moulton Niguel Water District  
Account Category Breakdown

#3.c.

Account Category	Category Breakdown
Insurance - Benefits	Life & Health insurance, Dental, Vision, Disability, Flexible spending, OPEB costs, OPEB costs rate subsidy, Auto allowance
Legal Services	General services, Personnel services
District Office Supplies	General office supplies, Billing supplies, Community relations supplies, Conservation supplies, Postage - billing, Shipping & postage - general, Freight expense, Sales tax expense
District Operating Supplies	Operating supplies, Chemicals, Laboratory supplies Office equipment, Support services equipment, Hardware/software equipment, field equipment, AutoCad/drafting equipment, Mainframe, Server/network/PCs, SCADA, Vehicle corrective maintenance, Vehicle preventative maintenance, Vehicle diagnostic equipment, Vector vehicles, Vector equipment maintenance
Repairs & Maintenance - Equipment	System maintenance, System repairs, trash pick-up & tipping fees, Janitorial services, Landscape maintenance, Tree maintenance, Hazardous materials removal, USA's, Contract & maintenance agreements, Pest control & algacide, Paving, Instrumentation, Raising manholes, Permits
Repairs & Maintenance - Facilities	Safety equipment & supplies, Safety shoes, Safety training, Regulatory compliance
Safety Program & Compliance Requirements	General fund, PC 2 JB Latham, PC 3A Plant 3A, PC 5 San Juan, (SO) 2 RW permitting, PC 15, PC 17, PC 21, PC 24, Pretreatment program, Use audit refund
SOCWA	DOHS fees, LAFCO fees, OC property tax admin fees, Other fees
Special Outside Assessments	Electric utility, Gas utility, Overall telephone utility, Mobile communication, Internet/wireless communication
Utilities	Domestic water (MWD, SCWD, ETWD, IRWD), MWDOC (RTS, Annual connection, Capacity charge), Recycled water - SCWD, Reclaimed water rebate
Water Purchases	Meters & vaults
Meter / Vault Purchases	Efficiency rebates, WBBRs costs
Water Efficiency	
<b><u>Non-Operating Revenue</u></b>	
Property Tax Revenue	Secured taxes, Secured taxes paid to SCWD, Supplemental taxes, Unsecured taxes, Miscellaneous taxes
Investment Income	Interest earned, accrued interest, gains/losses, unrealized gains/losses
Cellular Lease Income	Cell towers
Misc Non-Operating Income	Returned check fees, SCWD sewer facility fees, Board room rental fees, Sale of scrap, Medical FSA, Gain (loss) on sale of assets, miscellaneous non-operating income

Moulton Niguel Water District  
 Proposed Fiscal Year 2014/15 and 2015/16 Budget  
 Water Efficiency Fund - Budget Detail Report  
 Salaries and Benefits

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Salaries</b>					
Full-Time Salaries	\$ 371,903	\$ 299,067	\$ 284,918	\$ 299,449	
Directors Fees	\$ -	\$ -	\$ -	\$ -	
Overtime	\$ 40,000	\$ 29,981	\$ 42,000	\$ 45,000	
Standby	\$ -	\$ 855	\$ -	\$ -	
<b>Total Salaries Budget</b>	<b>\$ 411,903</b>	<b>\$ 329,903</b>	<b>\$ 326,918</b>	<b>\$ 344,449</b>	
<b>CalPERS Budget</b>					
PERs Employer Contributions	\$ 43,505	\$ 32,119	\$ 30,463	\$ 33,673	
PERs Employee Contributions	\$ 11,966	\$ 7,970	\$ 6,816	\$ 5,373	
PERs Other (Side Fund, 401A)	\$ -	\$ 1,837	\$ 4,587	\$ 4,865	
<b>Total CalPERS Budget</b>	<b>\$ 55,471</b>	<b>\$ 41,926</b>	<b>\$ 41,866</b>	<b>\$ 43,911</b>	
<b>Total Insurance - Benefits Budget</b>					
Life and Health Insurance	\$ 90,891	\$ 55,516	\$ 66,832	\$ 69,757	
Dental Insurance	\$ 8,298	\$ 4,641	\$ 6,398	\$ 6,398	
Vision Insurance	\$ 1,180	\$ 641	\$ 854	\$ 854	
Disability Insurance	\$ -	\$ 617	\$ 1,815	\$ 1,815	
OPEB Costs	\$ -	\$ -	\$ -	\$ -	
Auto Allowance	\$ -	\$ -	\$ -	\$ -	
<b>Total Insurance - Benefits Budget</b>	<b>\$ 100,369</b>	<b>\$ 61,415</b>	<b>\$ 75,900</b>	<b>\$ 78,824</b>	



Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
Water Efficiency Fund - Budget Detail Report  
Water Efficiency Programs

Description	FY 2013/14	FY 2013/14	FY 2014/15	FY 2015/16	Comments
	Adopted Budget	Projected Actuals	Proposed Budget	Proposed Budget	
<b>Water Efficiency</b>					
Efficiency Rebates	\$ 1,500,000	\$ 1,000,000	\$ 3,000,000	\$ 3,000,000	Increase in rebates to fund Turf Removal projects
Conservation Education	\$ 76,000	\$ 75,000	\$ 102,500	\$ 100,000	MWDOC Choice Programs (Water Efficiency and School Program)
Conservation Expenses	\$ 7,000	\$ 20,000	\$ 29,624	\$ 29,624	
<b>Total Water Efficiency Budget</b>	<b>\$ 1,583,000</b>	<b>\$ 1,095,000</b>	<b>\$ 3,132,124</b>	<b>\$ 3,129,624</b>	



**Moulton Niguel Water District**  
**Proposed Fiscal Year 2014/15 and 2015/16 Budget**  
**Capital Outlay Budget - Summary Report**

**#3.d.**

Category	Description	Fiscal Year		Comments	
		2014/15	2015/16		
1	Vehicle	Street Crew HydroExcavator	\$ 425,147		Approved by Board (December 2013); Expected Delivery in FY 2014/15.
2	Vehicle	Replace Unit # 90 Truck	\$ 45,360		This vehicle will replace 1 vehicle that has reached its useful life (1999 w/ 110,000 miles). Proposed to be replaced with a similar vehicle, i.e. Chevy 1500.
3	Vehicle	Cross Connection Vehicle	\$ 45,360		This vehicle will be added to service a recently filled Cross Connection Inspector position that had been vacant. Proposed to be a typical truck, i.e. Chevy 1500.
4	Equipment	Portable Diesel Generator	\$ 125,766		The District currently utilizes a 450kW Generator Set to handle all back-up power needs when a stationary unit is unavailable or out of service. The proposed 200kW Generator Set would allow for additional redundancy and sized to provide appropriate back-up power coverage.
5	Equipment	Meter Reading Unit	\$ 21,346		The proposed equipment is intended to replace one of the two existing reading units. One unit is no longer functioning and is in need of replacement.
6	Equipment	High Pressure Discharge Pump	\$ 144,056		The District has one back-up pump that can be utilized in emergencies. A second pump is required for planned bypass operations and provides critical redundancy during emergency bypass activities.
7	Equipment	4" Submersible Pump	\$ 9,946		The submersible pump would enable the District to drain various wet well, dry well, or vault structures within the District as necessary.
8	Equipment	Backhoe	\$ 136,841		Replacement of 20-year old backhoe that has exceeded its useful life.
9	Equipment	Lift Station Bypass Trailer	\$ 24,802		The proposed bypass trailer would store and deliver the necessary equipment to connect and operate the bypass pump(s) to District lift stations during planned or emergency bypass operations.
10	Vehicle	Replace Unit # 93, Boom Truck		\$ 208,874	This vehicle will replace 1 existing Boom Truck that does not satisfy the needs of the District. The current boom truck is limited to a 40-foot lift.
11	Vehicle	Replace Unit # 91 Truck		\$ 45,360	The vehicle will replace 1 vehicle that has reached its useful life (2000 w/ 112,000 miles). Proposed to be replaced with a similar vehicle, Chevy 1500
12	Vehicle	Replace Unit # 14 Truck		\$ 45,360	The vehicle will replace 1 hybrid vehicle that has experienced high levels of maintenance requirements (2000 w/ 91,000 miles). Proposed to be replaced with a similar vehicle, Chevy 1500.
13	Vehicle	Replace Unit # 41 Truck		\$ 45,360	The vehicle will replace 1 vehicle that has reached its useful life (2001 w/ 83,000 miles). Proposed to be replaced with a similar vehicle, Chevy 1500
14	Equipment	Portable Diesel Generator		\$ 66,575	The proposed 100kW Generator Set would be the third portable generator set capable of operating smaller facilities and utilized whenever possible during replacement or maintenance on existing stationary engines/generators.
15	Equipment	Skid Steer Loader replacmnt		\$ 103,533	Replacement of 20-year old bobcat loader with a compact zero-turn mini excavator that would could be towed by smaller vehicles and allow system repairs in tighter conditions.
16	Equipment	42" Color Scanner		\$ 20,123	Replacement of existing color scanner that has reached its useful life.
<b>Total</b>			<b>\$ 978,624</b>	<b>\$ 535,185</b>	



Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
Staffing Plan

Division, Department and Position Title	FY 13-14 Adopted	FY 14-15 Proposed	FY 15-16 Proposed	Notes
<b><u>Board of Directors</u></b>				
BOARD MEMBERS	7	7	7	
	<u>7</u>	<u>7</u>	<u>7</u>	
<b>Board of Directors Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b><u>Administration</u></b>				
<i>General Manager</i>				
ADMINISTRATIVE ANALYST	0	1	1	
ADMINISTRATIVE ASSISTANT	1	0	0	
ASSISTANT TO THE GENERAL MANAGER	1	1	1	
ASSISTANT GENERAL MANAGER	1	1	1	
BOARD SECRETARY/EXECUTIVE ASSISTANT	1	1	1	
GENERAL MANAGER	1	1	1	
LEGISLATIVE/OUTREACH ACTIVITIES (TITLE TBD)	1	1	1	
	<u>6</u>	<u>6</u>	<u>6</u>	
<i>Human Resources</i>				
DIRECTOR OF HUMAN RESOURCES	1	1	1	
SENIOR HUMAN RESOURCES ANALYST	1	1	1	
	<u>2</u>	<u>2</u>	<u>2</u>	
<i>Information Technology</i>				
INFORMATION TECHNOLOGY MANAGER	1	1	1	
MANAGEMENT ANALYST	0	0	1	Position Proposed in FY 15-16
SYSTEMS ANALYST	2	2	2	
	<u>3</u>	<u>3</u>	<u>4</u>	
PART TIME/INTERN/TEMPORARY EMPLOYEE(S) <sup>A</sup>	0	1	1	IT Intern
<b>Administration Total</b>	<b>11</b>	<b>11</b>	<b>12</b>	
<b><u>Engineering and Operations</u></b>				
<i>Administration</i>				
ADMINISTRATIVE ANALYST	0	1	1	
ADMINISTRATIVE ASSISTANT	2	1	1	
ASSISTANT DIRECTOR OF ENGINEERING	1	1	1	
ASSISTANT DIRECTOR OF OPERATIONS	1	1	1	
DIRECTOR OF ENGINEERING & OPERATIONS	1	1	1	
REGULATORY COMPLIANCE OFFICER	0	0	1	Position Proposed in FY 15-16
SAFETY AND RISK MANAGER	0	1	1	Position Proposed in FY 14-15
	<u>5</u>	<u>6</u>	<u>7</u>	
<i>Engineering Services</i>				
CONTRACTS & PROCUREMENT MANAGER	1	1	1	
CROSS CONNECTION INSPECTOR	5	5	5	
CROSS CONNECTION SUPERVISOR	1	1	1	
ENGINEERING/GIS TECHNICIAN	2	2	2	
INSPECTION SUPERVISOR	1	1	1	
INSPECTOR	4	4	4	
INVENTORY CONTROL WORKER	1	1	1	
PERMIT COORDINATOR	0	1	1	Position Proposed in FY 14-15
PRINCIPAL ENGINEER	2	2	2	
PURCHASING AGENT	1	1	1	
RECORDS AND MAPPING COORDINATOR	1	1	1	
SENIOR ENGINEER	1	1	1	
SENIOR GIS ANALYST	1	1	1	
SUPERINTENDENT OF ENGINEERING	1	1	1	
	<u>22</u>	<u>23</u>	<u>23</u>	

**#3.f.**

**Moulton Niguel Water District  
Proposed Fiscal Year 2014/15 and 2015/16 Budget  
Staffing Plan**

Division, Department and Position Title	FY 13-14 Adopted	FY 14-15 Proposed	FY 15-16 Proposed	Notes
<i>Facilities Operations</i>				
ELECTRICAL/INSTRUMENTATION SERVICES SUPERVISOR	1	1	1	
ELECTRICAL/INSTRUMENTATION SYSTEMS PROGRAMMER	1	1	1	
ELECTRICAL/INSTRUMENTATION TECHNICIAN	1	1	1	
MAINTENANCE WORKER - FACILITIES	6	6	6	
MECHANIC	2	2	2	
STATION MAINTENANCE SUPERVISOR	1	1	1	
SUPERINTENDENT FACILITIES OPERATION	1	1	1	
SUPPORT SERVICES SUPERVISOR	1	1	1	
WATER DISTRIBUTION SUPERVISOR	1	1	1	
WATER SYSTEMS OPERATOR	3	3	3	
	<hr/>	<hr/>	<hr/>	
	18	18	18	
<i>Utilities Operations</i>				
COLLECTION SYSTEM SUPERVISOR	1	1	1	
MAINTENANCE WORKER - COLLECTION SYSTEM	8	8	8	
MAINTENANCE WORKER - STREETS	8	8	8	
STREET CREW SUPERVISOR	1	1	1	
SUPERINTENDENT UTILITIES MAINTENANCE	1	1	1	
	<hr/>	<hr/>	<hr/>	
	19	19	19	
<i>Customer Service</i>				
BILLING REPRESENTATIVE	6	6	6	
CUSTOMER ACCOUNT SUPERVISOR	1	1	1	
CUSTOMER SERVICE REPRESENTATIVE - Field	14	14	14	
CUSTOMER SERVICE REPRESENTATIVE - Office	3	4	4	Proposed 1 Position in FY 14-15
CUSTOMER SERVICE REPRESENTATIVE - Water Eff.	2	2	2	
CUSTOMER SERVICE SUPERVISOR	2	2	2	
SUPERINTENDENT OF CUSTOMER SERVICE	1	1	1	
WATER CONSERVATION COORDINATOR	1	1	1	
WATER RESOURCES PLANNER	1	1	1	
	<hr/>	<hr/>	<hr/>	
	31	32	32	
PART TIME/INTERN/TEMPORARY EMPLOYEE(S) <sup>A</sup>	3	4	4	2-P/T Eng & WH; 2 Interns in E&O
<b>Engineering and Operations Total</b>	<b>95</b>	<b>98</b>	<b>99</b>	
<b>Finance</b>				
<i>Administration</i>				
DIRECTOR OF FINANCE & TREASURER	1	1	1	
FINANCE MANAGER	1	1	1	
SENIOR FINANCIAL ANALYST	1	1	1	
	<hr/>	<hr/>	<hr/>	
	3	3	3	
<i>Accounting</i>				
ACCOUNTANT	4	4	4	
ACCOUNTING SUPERVISOR	1	1	1	
CONTROLLER	1	1	1	
	<hr/>	<hr/>	<hr/>	
	6	6	6	
PART TIME/INTERN/TEMPORARY EMPLOYEE(S) <sup>A</sup>	0	0	0	
<b>Finance Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	
<hr/>				
<b>Board Members</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b>Full Time Total</b>	<b>115</b>	<b>118</b>	<b>120</b>	
<b>Part Time Total</b>	<b>3</b>	<b>2</b>	<b>2</b>	
<b>Intern Total</b>	<b>0</b>	<b>3</b>	<b>3</b>	
<b>Grand Total</b>	<b>125</b>	<b>130</b>	<b>132</b>	

**Notes:**

A) Part Time/Intern/Temp employees are not tied to a Board approved authorization list. Part Time/Intern/Temp employees are at the discretion of staff and available funding.