



# **moulton niguel water district**

**AMENDED  
NOTICE AND CALL OF SPECIAL MEETING  
OF THE BOARD OF DIRECTORS  
MOULTON NIGUEL WATER DISTRICT  
27500 La Paz Road, Laguna Niguel  
May 3, 2017  
9:00 AM  
Approximate Meeting Time: 3 Hours**

**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 3, 2017, at 9:00 AM, 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 Year 2017/18 Proposed Budget**

## **CLOSED SESSION**

**4. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION**

Significant exposure to litigation and initiation of litigation pursuant to paragraphs (2) and (4) of subdivision (d) of Government Code Section 54956.9

One potential case

## **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 and on the District website at [www.mnwd.com](http://www.mnwd.com).

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).



# moulton niguel water district

## STAFF REPORT

**TO:** Board of Directors **MEETING DATE:** May 3, 2017

**FROM:** Drew Atwater, Director of Planning  
Johnathan Cruz, Financial Planning Manager

**SUBJECT:** Fiscal Year 2017/18 Proposed Budget

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### SUMMARY:

Issue: Proposed annual Budget for Fiscal Year 2017/18

Recommendation: This is an information item only. Adoption of the proposed budget is scheduled for consideration at the June 15 Board Meeting.

Fiscal Impact: The proposed Budget, and staffing plan, along with the Cash Fund balances and projected 10-year cashflow, are attached and will be presented during the Workshop.

### BACKGROUND:

The District has a one-year Operating and Maintenance Budget and an annual 10-year Capital Improvement Program Budget. Additionally, staff updates the Long Range Financial Planning model to provide a comprehensive picture of the District’s financial position as the Board considers the 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 attached supporting documentation, charts, and tables provide a summary of the Fiscal Year 2015/16 budget compared to Fiscal Year 2015/16 Actuals, the Fiscal Year 2016/17 Budget, and the proposed budget for Fiscal Year 2017/18 compared to the forecasted Fiscal Year 2017/18 Long Range Financial Plan expenses. Additionally, the District’s Long Range Financial Plan, which shows a projected 10-year cashflow, is included. The supporting information includes:

Statements pg.1: All Funds Statement of Revenues, Expenses and Changes in Operating Position

### #3.

Fiscal Year 2017/18 Proposed Budget

May 3, 2017

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Statements pg.2:	General Fund Statement of Revenues, Expenses and Changes in Operating Position – Fund 1
Statements pg.3:	Water Efficiency Fund Statement of Revenues, Expenses and Changes in Operating Position – Fund 6
Pages 1-17:	General Fund – Budget Detail Report
Page 18:	Debt Service Expense for FY 2017-18
Page 19:	Capital Outlays – Fund 1
Pages 20-21:	Staffing Plan for FY 2017/18
Pages 22-23:	Long Range Financial Planning Model Update

The final budget document will include a narrative 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:

April 19, 2017	Capital Improvement Program Budget Review
May 3, 2017	Budget Review Workshop
May 15, 2017	Fiscal Year 2017/18 Proposed Budget Review
May 17, 2017	Fiscal Year 2017/18 Proposed Budget Review
May 18, 2017	Fiscal Year 2017/18 Proposed Budget Review
June 12, 2017	Fiscal Year 2017/18 Proposed Budget Review; Final Budget Document to be provided prior to the meeting
June 14, 2017	Fiscal Year 2017/18 Proposed Budget Review
June 15, 2017	Budget Adoption

**MOULTON NIGUEL WATER DISTRICT - ALL FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

**#3.**

	FY 2015-16 Approved Budget	FY 2015-16 Actuals	FY 2015-16 Difference	FY 2016-17 Approved Budget	FY 2017-18 Forecasted Budget	FY 2017-18 Proposed Budget	FY 2017-18 Difference	%Δ
<b><u>Operating Revenues:</u></b>								
Water Sales (pg. 1)	25,449,137	25,277,296	(171,841)	28,338,290	29,084,866	29,909,274	824,407	2.83%
Recycled Water Sales (pg. 1)	5,249,795	4,850,326	(399,469)	5,489,814	5,609,801	5,462,967	(146,834)	-2.6%
Sewer Sales (pg. 1)	18,053,647	18,963,978	910,331	18,911,865	19,643,200	21,413,568	1,770,368	9.0%
Water Efficiency Revenue	3,398,873	4,534,832	1,135,959	3,303,844	3,258,336	3,335,112	76,776	2.4%
Other Operating Income (pg. 1)	483,500	425,340	(58,160)	491,585	661,865	516,900	(144,965)	-21.9%
<b>Total Operating Revenues</b>	<b>52,634,952</b>	<b>54,051,772</b>	<b>1,416,820</b>	<b>56,535,398</b>	<b>58,258,068</b>	<b>60,637,820</b>	<b>2,379,752</b>	<b>4.1%</b>
<b><u>Non-Operating Revenues:</u></b>								
Property Tax Revenue (pg. 1)	26,501,190	25,298,065	(1,203,125)	27,069,573	28,017,008	27,581,361	(435,648)	-1.6%
Investment Income (pg. 1)	2,027,705	2,620,618	592,913	2,348,860	2,174,688	2,354,217	179,529	8.3%
Property Lease Income (pg. 1)	1,660,096	1,623,544	(36,552)	1,569,878	1,696,570	1,723,533	26,962	1.6%
Misc. Non-Operating Income (pg. 1)	68,000	6,900,287	6,832,287	3,249,646	2,997,947	3,004,247	6,300	0.2%
Capacity Fees (pg. 1)	-	1,046,335	1,046,335	468,818	761,161	340,198	(420,963)	-55.3%
Demand Offset Fees	-	-	-	-	-	50,000	50,000	-
<b>Total Non-Operating Revenues</b>	<b>30,256,991</b>	<b>37,488,849</b>	<b>7,231,858</b>	<b>34,706,775</b>	<b>35,647,374</b>	<b>35,053,555</b>	<b>(593,819)</b>	<b>-1.7%</b>
<b>Total Revenues</b>	<b>82,891,943</b>	<b>91,540,621</b>	<b>8,648,678</b>	<b>91,242,173</b>	<b>93,905,442</b>	<b>95,691,375</b>	<b>1,785,933</b>	<b>1.9%</b>
<b><u>Operating Expenses:</u></b>								
Salaries (pg. 2)	10,779,194	10,767,039	(12,155)	11,950,943	12,516,589	13,181,187	664,598	5.3%
PERS Employer Contributions (pg. 2)	1,361,414	1,289,651	(71,763)	1,564,664	1,650,721	1,903,162	252,441	15.3%
PERS Employee Contributions (pg. 2)	155,926	120,516	(35,410)	-	-	-	-	-
PERS Other (Side Fund, 401A) (pg. 2)	259,304	161,217	(98,087)	281,002	296,457	230,127	(66,330)	-22.4%
Educational Courses (pg. 3)	44,770	27,199	(17,571)	54,080	73,446	72,253	(1,194)	-1.6%
Travel & Meetings (pg. 3)	253,344	207,093	(46,251)	278,020	286,586	329,651	43,066	15.0%
Employee Relations (pg. 3)	15,000	19,753	4,753	78,397	79,802	81,250	1,448	1.8%
General Services (pg. 4)	463,095	639,709	176,614	394,750	401,824	517,820	115,996	28.9%
Annual Audit (pg. 4)	48,080	61,139	13,059	53,000	53,950	50,000	(3,950)	-7.3%
Member Agencies O&M (pg. 5)	1,542,495	1,496,078	(46,417)	692,224	717,230	793,341	76,111	10.6%
Dues & Memberships (pg. 6)	97,010	109,033	12,023	101,745	104,768	125,175	20,407	19.5%
Election Expenses (pg. 4)	-	-	-	83,000	84,487	-	(84,487)	-100.0%
Consulting Services (pg. 7)	3,098,900	2,627,084	(471,816)	2,615,400	2,755,133	2,525,400	(229,733)	-8.3%
Equipment Rental (pg. 8)	65,000	58,111	(6,889)	69,000	70,236	62,000	(8,236)	-11.7%
District Fuel (pg. 8)	340,000	200,596	(139,404)	340,000	346,093	270,000	(76,093)	-22.0%
Insurance - District (pg. 9)	561,275	378,516	(182,759)	443,170	460,388	402,420	(57,967)	-12.6%
Insurance - Personnel (pg. 9)	447,992	365,547	(82,445)	480,546	507,317	393,422	(113,895)	-22.5%
Insurance - Benefits (pg. 2)	2,703,887	2,469,634	(234,253)	3,106,146	3,284,197	3,023,764	(260,433)	-7.9%
Legal Services - Personnel (pg. 10)	50,000	6,841	(43,160)	50,000	50,896	50,000	(896)	-1.8%
Legal Services - General (pg. 10)	200,000	264,553	64,553	430,000	437,705	350,000	(87,705)	-20.0%
District Office Supplies (pg. 11)	965,151	651,754	(313,397)	853,750	869,049	725,151	(143,898)	-16.6%
District Operating Supplies (pg. 11)	392,967	389,549	(3,418)	390,450	401,635	444,788	43,154	10.7%
Repairs & Maint. - Equipment (pg. 12)	741,969	672,990	(68,979)	628,769	650,254	695,669	45,416	7.0%
Repairs & Maint. - Facilities (pg. 12)	4,135,970	3,539,852	(596,118)	3,447,205	3,699,267	3,725,857	26,590	0.7%
Safety & Compliance (pg. 13)	309,450	332,064	22,614	193,400	199,350	282,165	82,815	41.5%
Wastewater Treatment (pg. 14)	9,204,735	9,504,261	299,526	9,480,876	9,650,770	10,752,352	1,101,582	11.4%
Special Outside Assessments (pg. 15)	225,000	188,136	(36,864)	240,000	245,442	251,641	6,199	2.5%
Utilities (pg. 16)	2,258,900	2,104,023	(154,877)	2,373,260	2,579,329	2,281,900	(297,429)	-11.5%
Water Purchases (pg. 17)	23,697,841	23,729,595	31,754	25,826,808	25,969,469	26,710,799	741,330	2.9%
Meter Purchases (pg. 12)	906,000	723,310	(182,690)	615,000	626,021	440,000	(186,021)	-29.7%
Water Efficiency	4,849,624	4,737,268	(112,356)	2,896,707	2,948,615	2,885,000	(63,615)	-2.2%
<b>Total Operating Expenses</b>	<b>70,174,292</b>	<b>67,842,108</b>	<b>(2,332,184)</b>	<b>70,012,312</b>	<b>72,017,025</b>	<b>73,556,296</b>	<b>1,539,270</b>	<b>2.1%</b>
<b>Change in Operating Position</b>	<b>12,717,651</b>	<b>23,698,512</b>	<b>10,980,862</b>	<b>21,229,861</b>	<b>21,888,417</b>	<b>22,135,080</b>		<b>1.1%</b>
<b><u>Non-Operating Expenses:</u></b>								
Capital Outlay Expense	1,075,652	1,045,572	30,080	1,962,017	1,000,000	495,765	(504,235)	-50.4%
<b>Projected Change in Fund</b>	<b>11,641,999</b>	<b>22,652,940</b>	<b>10,950,782</b>	<b>19,267,844</b>	<b>20,888,417</b>	<b>21,639,315</b>		<b>3.6%</b>

# #3.

## MOULTON NIGUEL WATER DISTRICT - GENERAL FUND STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 2015-16 Approved Budget	FY 2015-16 Actuals	FY 2015-16 Difference	FY 2016-17 Approved Budget	FY 2017-18 Forecasted Budget	FY 2017-18 Proposed Budget	FY 2017-18 Difference	%Δ
<b>Operating Revenues:</b>								
Water Sales (pg. 1)	25,449,137	25,277,296	(171,841)	28,338,290	29,084,866	29,909,274	824,407	2.83%
Recycled Water Sales (pg. 1)	5,249,795	4,850,326	(399,469)	5,489,814	5,609,801	5,462,967	(146,834)	-2.6%
Sewer Sales (pg. 1)	18,053,647	18,963,978	910,331	18,911,865	19,643,200	21,413,568	1,770,368	9.0%
Other Operating Income (pg. 1)	483,500	425,340	(58,160)	491,585	661,865	516,900	(144,965)	-21.9%
<b>Total Operating Revenues</b>	<b>49,236,079</b>	<b>49,516,940</b>	<b>280,861</b>	<b>53,231,554</b>	<b>54,999,733</b>	<b>57,302,709</b>	<b>2,302,976</b>	<b>4.2%</b>
<b>Non-Operating Revenues:</b>								
Property Tax Revenue (pg. 1)	26,501,190	25,298,065	(1,203,125)	27,069,573	28,017,008	27,581,361	(435,648)	-1.6%
Investment Income (pg. 1)	1,867,913	2,462,625	594,712	2,242,424	2,115,687	2,256,279	140,592	6.6%
Property Lease Income (pg. 1)	1,660,096	1,623,544	(36,552)	1,569,878	1,696,570	1,723,533	26,962	1.6%
Misc. Non-Operating Income (pg. 1)	68,000	6,900,287	6,832,287	3,249,646	2,997,947	3,004,247	6,300	0.2%
Capacity Fees (pg. 1)	-	1,046,335	1,046,335	468,818	761,161	340,198	(420,963)	-55.3%
<b>Total Non-Operating Revenues</b>	<b>30,097,199</b>	<b>37,330,856</b>	<b>7,233,657</b>	<b>34,600,339</b>	<b>35,588,373</b>	<b>34,905,618</b>	<b>(682,755)</b>	<b>-1.9%</b>
<b>Total Revenues</b>	<b>79,333,278</b>	<b>86,847,797</b>	<b>7,514,519</b>	<b>87,831,893</b>	<b>90,588,105</b>	<b>92,208,326</b>	<b>1,620,221</b>	<b>1.8%</b>
<b>Operating Expenses:</b>								
Salaries (pg. 2)	10,307,516	10,129,113	(178,403)	11,181,396	11,712,413	12,205,909	493,496	4.2%
PERS Employer Contributions (pg. 2)	1,306,049	1,259,761	(46,288)	1,480,783	1,562,226	1,804,882	242,656	15.5%
PERS Employee Contributions (pg. 2)	149,890	118,573	(31,317)	-	-	-	-	-
PERS Other (Side Fund, 401A) (pg. 2)	250,770	152,228	(98,541)	267,653	282,374	213,638	(68,736)	-24.3%
Educational Courses (pg. 3)	44,270	25,975	(18,295)	51,580	70,902	69,753	(1,149)	-1.6%
Travel & Meetings (pg. 3)	238,644	192,367	(46,277)	253,320	261,443	304,451	43,008	16.5%
Employee Relations (pg. 3)	15,000	19,753	4,753	78,397	79,802	81,250	1,448	1.8%
General Services (pg. 4)	458,095	639,709	181,614	394,750	401,824	517,820	115,996	28.9%
Annual Audit (pg. 4)	48,080	61,139	13,059	53,000	53,950	50,000	(3,950)	-7.3%
Member Agencies O&M (pg. 5)	1,542,495	1,496,078	(46,417)	692,224	717,230	793,341	76,111	10.6%
Dues & Memberships (pg. 6)	96,510	109,033	12,523	101,245	104,259	124,675	20,416	19.6%
Election Expenses (pg. 4)	-	-	-	83,000	84,487	-	(84,487)	-100.0%
Consulting Services (pg. 7)	2,248,900	1,800,711	(448,189)	1,315,400	1,431,837	1,425,400	(6,437)	-0.4%
Equipment Rental (pg. 8)	65,000	58,111	(6,889)	69,000	70,236	62,000	(8,236)	-11.7%
District Fuel (pg. 8)	340,000	200,596	(139,404)	340,000	346,093	270,000	(76,093)	-22.0%
Insurance - District (pg. 9)	561,275	378,516	(182,759)	443,170	460,388	402,420	(57,967)	-12.6%
Insurance - Personnel (pg. 9)	438,275	351,771	(86,504)	460,266	485,922	370,102	(115,820)	-23.8%
Insurance - Benefits (pg. 2)	2,587,061	2,333,748	(253,313)	2,924,924	3,093,008	2,836,557	(256,450)	-8.3%
Legal Services - Personnel (pg. 10)	50,000	6,841	(43,160)	50,000	50,896	50,000	(896)	-1.8%
Legal Services - General (pg. 10)	200,000	247,239	47,239	420,000	427,526	300,000	(127,526)	-29.8%
District Office Supplies (pg. 11)	475,400	331,577	(143,823)	473,250	481,730	446,951	(34,780)	-7.2%
District Operating Supplies (pg. 11)	392,967	389,323	(3,644)	390,450	401,635	444,788	43,154	10.7%
Repairs & Maint. - Equipment (pg. 12)	738,469	669,041	(69,428)	626,269	647,709	693,169	45,460	7.0%
Repairs & Maint. - Facilities (pg. 12)	4,135,970	3,539,852	(596,118)	3,447,205	3,699,267	3,725,857	26,590	0.7%
Safety & Compliance (pg. 13)	309,450	332,064	22,614	191,650	197,568	280,415	82,847	41.9%
Wastewater Treatment (pg. 14)	9,204,735	9,504,261	299,526	9,480,876	9,650,770	10,752,352	1,101,582	11.4%
Special Outside Assessments (pg. 15)	225,000	188,136	(36,864)	240,000	245,442	251,641	6,199	2.5%
Utilities (pg. 16)	2,258,900	2,104,023	(154,877)	2,373,260	2,579,329	2,281,900	(297,429)	-11.5%
Water Purchases (pg. 17)	23,697,841	23,729,595	31,754	25,826,808	25,969,469	26,710,799	741,330	2.9%
Meter Purchases (pg. 12)	906,000	723,310	(182,690)	615,000	626,021	440,000	(186,021)	-29.7%
<b>Total Operating Expenses</b>	<b>63,292,562</b>	<b>61,092,444</b>	<b>(2,200,118)</b>	<b>64,324,876</b>	<b>66,195,756</b>	<b>67,910,072</b>	<b>1,714,316</b>	<b>2.6%</b>
<b>Change in Operating Position</b>	<b>16,040,716</b>	<b>25,755,352</b>	<b>9,714,636</b>	<b>23,507,017</b>	<b>24,392,350</b>	<b>24,298,255</b>		<b>-0.4%</b>
<b>Non-Operating Expenses:</b>								
Capital Outlay Expense	1,075,652	1,045,572	30,080	1,962,017	1,000,000	495,765	(504,235)	-50.4%
<b>Projected Change in Fund</b>	<b>14,965,064</b>	<b>24,709,780</b>	<b>9,684,556</b>	<b>21,545,000</b>	<b>23,392,350</b>	<b>23,802,490</b>		<b>1.8%</b>

# MOULTON NIGUEL WATER DISTRICT - WATER EFFICIENCY FUND

# #3.

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 2015-16 Approved Budget	FY 2015-16 Actuals	FY 2015-16 Difference	FY 2016-17 Approved Budget	FY 2017-18 Forecasted Budget	FY 2017-18 Proposed Budget	FY 2017-18 Difference	%Δ
<b><u>Operating Revenues:</u></b>								
Water Efficiency Revenue	3,398,873	4,534,832	1,135,959	3,303,844	3,258,336	3,335,112	76,776	2.4%
<b><u>Non-Operating Revenues:</u></b>								
Investment Income	159,792	157,992	(1,800)	106,436	59,001	97,937	38,937	66.0%
Demand Offset Fees	-	-	-	-	-	50,000	50,000	-
<b><u>Operating Expenses:</u></b>								
Labor	668,156	828,408	(160,252)	1,068,279	1,119,339	1,300,574	181,235	16.2%
Educational Courses	500	1,224	(724)	2,500	2,545	2,500	(45)	-1.8%
Travel & Meetings	14,700	14,725	(25)	24,700	25,143	25,200	57	0.2%
General Services	5,000	-	5,000	-	-	-	-	-
Dues & Memberships	500	-	500	500	509	500	(9)	-1.8%
Consulting Services	850,000	826,373	23,627	1,300,000	1,323,296	1,100,000	(223,296)	-16.9%
Legal Services	-	17,314	(17,314)	10,000	10,179	50,000	39,821	391.2%
Conservation Supplies	489,751	320,403	169,348	380,500	387,318	278,200	(109,118)	-28.2%
Repairs & Maint. - Equipment	3,500	3,949	(449)	2,500	2,545	2,500	(45)	-1.8%
Water Efficiency	4,849,624	4,737,268	112,356	2,898,457	2,948,615	2,885,000	(63,615)	-2.2%
<b>Total Operating Expenses</b>	<b>6,881,731</b>	<b>6,749,664</b>	<b>132,066</b>	<b>5,687,436</b>	<b>5,819,488</b>	<b>5,644,474</b>	<b>(175,014)</b>	<b>-3.0%</b>
<b>Change in Operating Position</b>	<b>(3,323,066)</b>	<b>(2,056,840)</b>	<b>1,002,093</b>	<b>(2,277,156)</b>	<b>(2,502,152)</b>	<b>(2,211,425)</b>		<b>-11.6%</b>
<b><u>Non-Operating Expenses:</u></b>								
RW Retrofits	100,000	115,935	(15,935)	-	50,000	50,000	-	0.0%
RW System Extension	1,500,000	1,699,187	(199,187)	-	-	-	-	-
Aliso Village RW Extension	95,611	104,583	(8,972)	-	-	-	-	-
AMI Phase I - Potable Irrigation	-	-	-	490,000	-	-	-	-
AMI Phase I - RW Meters	-	-	-	490,000	-	-	-	-
<b>Total Non-Operating Expenses</b>	<b>1,695,611</b>	<b>1,919,705</b>	<b>(224,094)</b>	<b>980,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>
<b>Projected Change in Fund</b>	<b>(5,018,677)</b>	<b>(3,976,546)</b>	<b>1,226,187</b>	<b>(3,257,156)</b>	<b>(2,552,152)</b>	<b>(2,261,425)</b>		<b>-11.4%</b>

**Moulton Niguel Water District**  
**Proposed 2017-18 Budget**  
**General Fund - Budget Detail Report**  
**Overall District Revenues**

Description	FY 2015-16			FY 2016-17 Approved Budget	FY 2017-18			
	Approved Budget	Actuals	Difference		Forecasted Revenue	Proposed Revenue	Difference	% Change
<b><u>Operating Revenue</u></b>								
Water Sales	25,449,137	25,277,296	(171,841)	28,338,290	29,084,866	29,909,274	824,407	3%
Recycled Water Sales	5,249,795	4,850,326	(399,469)	5,489,814	5,609,801	5,462,967	(146,834)	-3%
Sewer Sales	18,053,647	18,963,978	910,331	18,911,865	19,643,200	21,413,568	1,770,368	9%
Other Operating Income	483,500	425,340	(58,160)	491,585	661,865	516,900	(144,965)	-22%
<b>Total Operating Revenue Budget</b>	<b>49,236,079</b>	<b>49,516,940</b>	<b>280,861</b>	<b>53,231,554</b>	<b>54,999,733</b>	<b>57,302,709</b>	<b>2,302,976</b>	<b>4%</b>
<b><u>Non-Operating Revenue</u></b>								
<b>Property Tax Summary</b>								
Unsecured Property Taxes	25,289,990	23,837,208	(1,452,782)	25,589,376	26,485,004	26,101,164	(383,841)	-1%
Secured Taxes	811,200	800,130	(11,070)	860,007	890,107	860,007	(30,100)	-3%
Supplemental and Miscellaneous Taxes	700,000	979,947	279,947	930,375	962,938	930,375	(32,563)	-3%
Secured Taxes paid to SCWD	(300,000)	(319,219)	(19,219)	(310,185)	(321,041)	(310,185)	10,856	-3%
<b>Total Property Tax Summary Budget</b>	<b>26,501,190</b>	<b>25,298,065</b>	<b>(1,203,125)</b>	<b>27,069,573</b>	<b>28,017,008</b>	<b>27,581,361</b>	<b>(435,648)</b>	<b>-2%</b>
<b>Other Non-Operating Revenue</b>								
Investment Income	1,867,913	2,462,625	594,712	2,242,424	2,115,687	2,256,279	140,592	7%
Property Lease Income	1,660,096	1,623,544	(36,552)	1,569,878	1,696,570	1,723,533	26,962	2%
Misc. Non-Operating Income	68,000	6,900,287	6,832,287	3,249,646	2,997,947	3,004,247	6,300	0%
Capacity Fees	-	1,046,335	1,046,335	468,818	761,161	340,198	(420,963)	-55%
<b>Total Other Non-Operating Revenue Budget</b>	<b>3,596,009</b>	<b>12,032,791</b>	<b>8,436,782</b>	<b>7,530,766</b>	<b>7,571,365</b>	<b>7,324,257</b>	<b>(247,108)</b>	<b>-3%</b>
<b>Total Revenue Budget</b>	<b>79,333,278</b>	<b>86,847,797</b>	<b>7,514,519</b>	<b>87,831,893</b>	<b>90,588,105</b>	<b>92,208,326</b>	<b>1,620,221</b>	<b>2%</b>



**Moulton Niguel Water District**  
**Proposed 2017-18 Budget**  
**General Fund - Budget Detail Report**  
**Salaries and Benefits Summary**

Description	FY 2015-16			FY 2016-17	FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget	Forecasted Budget	Proposed Budget	Difference
<b><u>Salaries</u></b>								
Full-Time Salaries	9,403,091	9,233,848	(169,243)	10,183,739	10,669,723	11,178,694	508,971	5%
Directors Fees	175,963	133,722	(42,242)	180,600	188,727	184,800	(3,927)	-2%
Overtime	572,462	601,380	28,918	654,157	683,862	629,140	(54,722)	-8%
Standby	156,000	155,400	(600)	158,100	165,215	209,475	44,261	27%
Compensatory Time Expense	-	4,764	4,764	4,800	4,886	3,800	(1,086)	-22%
<b>Total Salaries Budget</b>	<b>10,307,516</b>	<b>10,129,113</b>	<b>(178,403)</b>	<b>11,181,396</b>	<b>11,712,413</b>	<b>12,205,909</b>	<b>493,496</b>	<b>4%</b>
<b><u>CalPERS Budget</u></b>								
Funds Employer Contributions	1,306,049	1,259,761	(46,288)	1,480,783	1,562,226	1,804,882	242,656	16%
Funds Employee Contributions	149,890	118,573	(31,317)	-	-	-	-	-
PERs Other (Side Fund, 401A)	250,770	152,228	(98,541)	267,653	282,374	213,638	(68,736)	-24%
<b>Total CalPERS Budget</b>	<b>1,706,709</b>	<b>1,530,563</b>	<b>(176,146)</b>	<b>1,748,436</b>	<b>1,844,600</b>	<b>2,018,520</b>	<b>173,920</b>	<b>9%</b>
<b><u>Insurance - Benefits Budget</u></b>								
Life and Health Insurance	1,903,124	1,678,661	(224,463)	2,308,771	2,435,753	2,177,541	(258,213)	-11%
Dental Insurance	170,488	146,950	(23,538)	203,153	214,326	218,989	4,662	2%
Vision Insurance	27,880	24,263	(3,617)	28,787	30,370	31,033	663	2%
Disability Insurance	74,111	72,416	(1,695)	78,966	83,309	80,236	(3,073)	-4%
OPEB Costs	388,058	388,058	-	281,847	297,349	249,459	(47,890)	-16%
Auto Allowance	23,400	23,400	-	23,400	31,900	39,700	7,800	24%
Wellness	-	-	-	-	-	39,600	39,600	-
<b>Total Insurance - Benefits Budget</b>	<b>2,587,061</b>	<b>2,333,748</b>	<b>(253,313)</b>	<b>2,924,924</b>	<b>3,093,008</b>	<b>2,836,557</b>	<b>(256,450)</b>	<b>-8%</b>
<b>Total Salaries and Benefits Budget</b>	<b>14,601,286</b>	<b>13,993,424</b>	<b>(607,861)</b>	<b>15,854,756</b>	<b>16,650,020</b>	<b>17,060,987</b>	<b>410,966</b>	<b>2%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Education, Travel, Mtgs Summary**

Description	FY 2015-16			FY 2016-17	FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget	Forecasted Budget	Proposed Budget	Difference
<b><u>Educational Courses</u></b>								
Educational Courses	31,400	13,471	(17,929)	32,950	33,540	52,650	19,110	57%
Certifications	12,870	12,504	(366)	18,630	37,361	17,103	(20,258)	-54%
<b>Total Educational Courses Budget</b>	<b>44,270</b>	<b>25,975</b>	<b>(18,295)</b>	<b>51,580</b>	<b>70,902</b>	<b>69,753</b>	<b>(1,149)</b>	<b>-2%</b>
<b><u>Travel &amp; Meetings</u></b>								
Travel and Expenses	88,867	68,915	(19,952)	89,900	91,511	117,400	25,889	28%
Seminars, Conferences, and Meetings	149,777	123,452	(26,325)	163,420	169,932	187,051	17,119	10%
<b>Total Travel &amp; Meetings Budget</b>	<b>238,644</b>	<b>192,367</b>	<b>(46,277)</b>	<b>253,320</b>	<b>261,443</b>	<b>304,451</b>	<b>43,008</b>	<b>16%</b>
<b><u>Employee Relations</u></b>								
Pre-Employment Costs	15,000	19,753	4,753	29,197	29,720	24,600	(5,120)	-17%
Employee Relations (Recognition, Medical, Safety)	53,200	43,978	(9,222)	49,200	50,082	56,650	6,568	13%
<b>Total Employee Relations Budget</b>	<b>68,200</b>	<b>63,730</b>	<b>(4,470)</b>	<b>78,397</b>	<b>79,802</b>	<b>81,250</b>	<b>1,448</b>	<b>2%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
General Services & Elections**

Description	FY 2015-16			FY 2016-17	FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget	Forecasted Budget	Proposed Budget	Difference
<b><u>Election Expenses</u></b>								
Registrar of Voters	-	-	-	83,000	84,487	-	(84,487)	-100%
<b><u>Annual Audit</u></b>								
Annual Financial Records Audit	48,080	61,139	13,059	53,000	53,950	50,000	(3,950)	-7%
<b><u>General Services</u></b>								
<b>Financial Services</b>								
Billing Services	106,000	115,404	9,404	106,000	107,899	167,000	59,101	55%
Accounting Services	89,175	88,345	(830)	82,750	84,233	100,000	15,767	19%
Collection Charges	63,000	63,031	31	68,000	69,219	70,720	1,501	2%
Unpaid Accounts Write-Off	104,320	284,100	179,780	91,100	92,732	104,600	11,868	13%
<b>Engineering Services</b>								
Mapping Updates	7,400	4,672	(2,728)	11,900	12,113	38,000	25,887	214%
<b>Overall Services</b>								
Uniform Service	35,000	40,180	5,180	35,000	35,627	37,500	1,873	5%
<b>Total General Services Budget</b>	<b>404,895</b>	<b>595,731</b>	<b>190,836</b>	<b>394,750</b>	<b>401,824</b>	<b>517,820</b>	<b>115,996</b>	<b>29%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Member Agencies O&M**

Description	FY 2015-16				FY 2016-17		FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Potable Water Facilities</u></b>										
San Juan Basin Authority (SJBA)	200,000	218,160	18,160		200,000		207,222	203,580	(3,642)	-2%
Upper Chiquita Reservoir (UCR)	80,000	71,726	(8,274)		70,000		72,528	208,429	135,900	187%
5B Reservoir	6,000	-	(6,000)		6,000		6,217	6,000	(217)	-3%
R6 Reservoir	16,000	10,419	(5,581)		20,000		20,722	20,000	(722)	-3%
IRWD Emergency Interconnection	-	27,560	27,560		20,000		20,722	20,000	(722)	-3%
<b>Total Potable Water Facilities</b>	<b>302,000</b>	<b>327,865</b>	<b>25,865</b>		<b>316,000</b>		<b>327,412</b>	<b>458,008</b>	<b>130,596</b>	<b>40%</b>
<b><u>Recycled Water Facilities</u></b>										
Upper Oso Reservoir System	364,000	363,320	(680)		376,228		389,818	335,333	(54,485)	-14%
<b>Total Recycled Water Facilities</b>	<b>364,000</b>	<b>363,320</b>	<b>(680)</b>		<b>376,228</b>		<b>389,818</b>	<b>335,333</b>	<b>(54,485)</b>	<b>-14%</b>
<b>Total Member Agencies O&amp;M</b>	<b>666,000</b>	<b>691,185</b>	<b>25,185</b>		<b>692,228</b>		<b>717,230</b>	<b>793,341</b>	<b>76,111</b>	<b>11%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Dues and Memberships FY 2017-18**

Description	FY 2017-18 Proposed Budget
<b><u>District Dues and Memberships</u></b>	
Association of California Cities - Orange County (ACC-OC)	5,000
Association of California Water Agencies (ACWA)	25,500
Building Industry Association - Orange County	500
CalDesal	6,000
California Association of Sanitary Agencies (CASA)	19,100
California Urban Water Conservation Council (CUWCC)	6,500
Independent Special Districts of Orange County (ISDOC)	500
Laguna Niguel Chamber of Commerce	3,500
Mission Viejo Chamber of Commerce	550
Orange County Business Council	2,500
South Orange County Economic Coalition	5,000
South Orange County Regional Chambers of Commerce	1,500
South Orange County Watershed Management Area (SOCWMA)	6,500
Southern California Water Alliance of POTW (SCAP)	750
Southern California Water Committee (SCWC)	1,000
Subscriptions	1,800
Urban Land Institute	800
Urban Water Institute, Inc.	2,000
WaterReuse Association of California	6,000
<b>Total District Dues and Memberships Budget</b>	<b>95,000</b>
<b><u>Staff Dues and Memberships</u></b>	
Individual Memberships for Staff	29,675
<b>Total Staff Dues and Memberships Budget</b>	<b>29,675</b>
<b>Total Dues and Memberships Budget</b>	<b>124,675</b>

Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Consultants FY 2017-18

Description		FY 2017-18 Proposed Budget
<b>Fund 1 Consulting</b>		
Outreach		200,000
Govt. Affairs		200,000
Finance Consultants		60,400
Rate Study		55,000
Finance MSR		150,000
Information Technology		135,000
Engineering Support		595,000
Electrical Services		30,000
<b>Total Fund 1 Overall Consulting Expenses</b>		<b>1,425,400</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Equipment Rental & Fuel**

Description	FY 2015-16				FY 2016-17		FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Equipment Rental</u></b>										
Office Equipment	59,000	55,453	(3,547)		67,000		68,201	60,000	(8,201)	-12%
Misc. Field Equipment	6,000	2,659	(3,342)		2,000		2,036	2,000	(36)	-2%
<b>Total Equipment Rental Budget</b>	<b>65,000</b>	<b>58,111</b>	<b>(6,889)</b>		<b>69,000</b>		<b>70,236</b>	<b>62,000</b>	<b>(8,236)</b>	<b>-12%</b>
<b><u>District Fuel</u></b>										
Unleaded Fuel	230,000	123,740	(106,260)		215,000		218,853	170,000	(48,853)	-22%
Diesel Fuel	110,000	70,612	(39,388)		110,000		111,971	90,000	(21,971)	-20%
Vehicle Oil	-	6,244	6,244		15,000		15,269	10,000	(5,269)	-35%
<b>Total District Fuel Budget</b>	<b>340,000</b>	<b>200,596</b>	<b>(139,404)</b>		<b>340,000</b>		<b>346,093</b>	<b>270,000</b>	<b>(76,093)</b>	<b>-22%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
District Insurance Summary**

Description	FY 2015-16				FY 2016-17		FY 2017-18		
	Approved Budget	Actuals	Difference		Approved Budget	Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Insurance - District</u></b>									
Property Insurance	103,000	71,468	(31,532)		112,000	114,007	115,000	993	1%
Automobile and General Liability	450,500	297,748	(152,752)		280,000	285,018	280,000	(5,018)	-2%
Misc. Insurance General	7,775	9,300	1,525		51,170	61,363	7,420	(53,943)	-88%
<b>Total Insurance - District Budget</b>	<b>561,275</b>	<b>378,516</b>	<b>(182,759)</b>		<b>443,170</b>	<b>460,388</b>	<b>402,420</b>	<b>(57,967)</b>	<b>-13%</b>
<b><u>Insurance - Personnel</u></b>									
State Unemployment	25,000	7,222	(17,778)		25,000	26,375	25,000	(1,375)	-5%
Workers Comp	260,929	202,437	(58,492)		269,417	284,235	162,113	(122,122)	-43%
Medicare Insurance	138,817	131,161	(7,656)		150,107	158,363	160,264	1,901	1%
Employer FICA	13,529	10,952	(2,577)		15,742	16,949	22,725	5,776	34%
<b>Total Insurance - Personnel Budget</b>	<b>438,275</b>	<b>351,771</b>	<b>(86,504)</b>		<b>460,266</b>	<b>485,922</b>	<b>370,102</b>	<b>(115,820)</b>	<b>-24%</b>



**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Legal Services**

Description	FY 2015-16				FY 2016-17		FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Legal Services</u></b>										
Legal Service - General	200,000	247,239	47,239		420,000		427,526	300,000 *	(127,526)	-30%
Legal Services - Personnel	50,000	6,841	(43,160)		50,000		50,896	50,000	(896)	-2%
<b>Total Legal Services</b>	<b>250,000</b>	<b>254,080</b>	<b>4,080</b>		<b>470,000</b>		<b>478,422</b>	<b>350,000 *</b>	<b>(128,422)</b>	<b>-27%</b>

\*Proposed FY 2017-18 budget assumes no legal action is taken against the District

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
District Supplies**

Description	FY 2015-16				FY 2016-17		FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>District Office Supplies</u></b>										
General Office	114,500	132,331	17,831		136,750		139,201	145,451	6,250	4%
Billing Supplies	183,000	146,366	(36,634)		196,000		199,512	196,000	(3,512)	-2%
Community Relations	143,900	28,757	(115,143)		100,000		101,792	85,000	(16,792)	-16%
Shipping	34,000	24,122	(9,878)		40,500		41,226	20,500	(20,726)	-50%
<b>Total District Office Supplies Budget</b>	<b>475,400</b>	<b>331,577</b>	<b>(143,823)</b>		<b>473,250</b>		<b>481,730</b>	<b>446,951</b>	<b>(34,780)</b>	<b>-7%</b>
<b><u>District Operating Supplies</u></b>										
Operating Supplies	309,267	328,882	19,615		309,950		318,476	348,045	29,569	9%
Chemicals	83,700	60,441	(23,259)		80,500		83,159	96,744	13,585	16%
<b>Total District Operating Supplies Budget</b>	<b>392,967</b>	<b>389,323</b>	<b>(3,644)</b>		<b>390,450</b>		<b>401,635</b>	<b>444,788</b>	<b>43,154</b>	<b>11%</b>

**Moulton Niguel Water District**  
**Proposed 2017-18 Budget**  
**General Fund - Budget Detail Report**  
**Repairs and Maintenance**

Description	FY 2015-16			FY 2016-17 Approved Budget	FY 2017-18			
	Approved Budget	Actuals	Difference		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Repairs and Maintenance - Equipment</u></b>								
Office Equipment	6,200	700	(5,500)	11,550	11,757	11,900	143	1%
Field Equipment	60,000	13,988	(46,012)	15,000	25,167	29,488	4,320	17%
Infrastructure Technology Hardware	117,600	131,652	14,052	83,300	84,793	98,000	13,207	16%
Computer Support Contracts	344,669	263,491	(81,178)	301,419	306,820	323,463	16,643	5%
Vehicle Maintenance and Repair	210,000	259,209	49,209	215,000	219,171	230,319	11,147	5%
<b>Total Repairs and Maintenance - Equipment Budget</b>	<b>738,469</b>	<b>669,041</b>	<b>(69,428)</b>	<b>626,269</b>	<b>647,709</b>	<b>693,169</b>	<b>45,460</b>	<b>7%</b>
<b><u>Repairs and Maintenance - Facilities</u></b>								
System Maintenance	678,700	532,455	(146,245)	595,250	662,593	624,250	(38,343)	-6%
System Repairs	1,459,000	1,238,243	(220,757)	927,300	945,449	843,532	(101,917)	-11%
Janitorial Services	20,000	11,800	(8,200)	20,000	20,358	15,000	(5,358)	-26%
Landscape and Tree Maintenance	255,000	194,870	(60,130)	272,732	277,619	270,000	(7,619)	-3%
Hazardous Materials Removal	20,000	19,996	(4)	22,000	22,394	22,000	(394)	-2%
Underground Service Alert	5,000	3,720	(1,280)	5,000	5,090	5,000	(90)	-2%
Contract & Maintenance Agreements	284,850	287,425	2,575	414,033	553,067	377,899	(175,167)	-32%
Pest Control	38,420	22,340	(16,080)	28,890	29,408	31,779	2,371	8%
Paving Repairs	900,000	744,823	(155,177)	725,000	737,992	1,100,000	362,008	49%
Electrical & Instrumentation	66,000	81,844	15,844	71,000	72,669	70,397	(2,272)	-3%
Raising Valves and Manholes	370,000	322,030	(47,970)	300,000	305,376	300,000	(5,376)	-2%
Permits	39,000	80,306	41,306	66,000	67,252	66,000	(1,252)	-2%
<b>Total Repairs and Maintenance - Facilities Budget</b>	<b>4,135,970</b>	<b>3,539,852</b>	<b>(596,118)</b>	<b>3,447,205</b>	<b>3,699,267</b>	<b>3,725,857</b>	<b>26,590</b>	<b>1%</b>
<b><u>Meter/Vault Purchases</u></b>								
Meter/Vault Replacement	906,000	723,310	(182,690)	615,000	626,021	440,000	(186,021)	-30%
<b>Total Meter/Vault Purchases Budget</b>	<b>906,000</b>	<b>723,310</b>	<b>(182,690)</b>	<b>615,000</b>	<b>626,021</b>	<b>440,000</b>	<b>(186,021)</b>	<b>-30%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Safety Program**

Description	FY 2015-16				FY 2016-17		FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Safety Program and Regulatory Compliance</u></b>										
Safety Equipment and Supplies	201,950	227,529	25,579		71,300		74,447	130,685	56,238	76%
Safety Shoes	27,500	28,016	516		28,350		29,322	33,490	4,168	14%
Safety Training	15,000	15,544	544		22,000		22,545	36,151	13,606	60%
Regulatory Compliance	65,000	60,975	(4,025)		70,000		71,254	80,090	8,835	12%
<b>Total Safety Program and Regulatory Compliance Budget</b>	<b>309,450</b>	<b>332,064</b>	<b>22,614</b>		<b>191,650</b>		<b>197,568</b>	<b>280,415</b>	<b>82,847</b>	<b>42%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Wastewater Treatment**

Description	FY 2015-16			FY 2016-17 Approved Budget	FY 2017-18			
	Approved Budget	Actuals	Difference		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Wastewater Treatment</u></b>								
General Fund	998,008	248,100	(749,908)	1,027,948	1,046,369	-	(1,046,369)	-100%
PC 2 - JB Latham Treatment Plant	960,802	1,136,040	175,238	989,626	1,007,360	1,150,501	143,141	14.2%
3A Treatment Plant	1,880,197	1,829,129	(51,068)	1,936,603	1,971,306	2,004,384	33,078	1.7%
PC 5 - San Juan Creek Ocean Outfall	91,213	101,007	9,794	93,949	95,633	81,730	(13,902)	-14.5%
PC 2SO - Recycled Water Permit	78,915	87,401	8,486	81,282	82,739	69,678	(13,060)	-15.8%
PC 15 - Coastal Treatment Plant	217,213	481,734	264,521	223,729	227,738	304,215	76,477	33.6%
PC 17 - Regional Treatment Plant	5,279,324	5,845,264	565,940	5,437,704	5,535,146	6,908,121	1,372,975	24.8%
PC 21 - Effluent Transmission Main	15,143	16,773	1,630	15,597	15,876	12,334	(3,542)	-22.3%
PC 24 - Aliso Creek Ocean Outfall	160,485	177,766	17,281	165,300	168,262	175,634	7,372	4.4%
Pretreatment Program	43,435	48,122	4,687	44,738	45,540	45,754	214	0.5%
Use Audit Refund	(520,000)	(467,075)	52,925	(535,600)	(545,198)	-	545,198	-100%
<b>Total Wastewater Treatment Budget</b>	<b>9,204,735</b>	<b>9,504,261</b>	<b>299,526</b>	<b>9,480,876</b>	<b>9,650,770</b>	<b>10,752,352</b>	<b>1,101,582</b>	<b>11.4%</b>

Moulton Niguel Water District  
 Proposed 2017-18 Budget  
 General Fund - Budget Detail Report  
 Special Outside Assessments

Description	FY 2015-16				FY 2016-17		FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget		Forecasted Budget	Proposed Budget	Difference	% Change
<b>Special Outside Assessments</b>										
Department of Health Services (DOHS) Fees	-	1,187	1,187		5,000		6,231	6,141	(90)	-1%
LAFCO Fees	25,000	23,190	(1,810)		25,000		25,448	25,000	(448)	-2%
Property Tax Assessment	200,000	163,759	(36,241)		210,000		213,763	220,500	6,737	3%
<b>Total Special Outside Assessments Budget</b>	<b>225,000</b>	<b>188,136</b>	<b>(36,864)</b>		<b>240,000</b>		<b>245,442</b>	<b>251,641</b>	<b>6,199</b>	<b>3%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Utilities**

Description	FY 2015-16				FY 2016-17		FY 2017-18			
	Approved Budget	Actuals	Difference		Approved Budget		Forecasted Budget	Proposed Budget	Difference	% Change
<b>Utilities</b>										
Electric Utilities (SCE and SDG&E)	2,048,000	1,898,227	(149,773)		2,191,360		2,387,590	2,100,000	(287,590)	-12%
Gas Utility (Southern CA Gas)	6,900	6,209	(691)		6,900		10,418	6,900	(3,518)	-34%
Overall Telephone	150,000	134,551	(15,449)		120,000		124,335	120,000	(4,335)	-3%
Mobile Communication	54,000	65,036	11,036		55,000		56,987	55,000	(1,987)	-3%
<b>Total Utilities Budget</b>	<b>2,258,900</b>	<b>2,104,023</b>	<b>(154,877)</b>		<b>2,373,260</b>		<b>2,579,329</b>	<b>2,281,900</b>	<b>(297,429)</b>	<b>-12%</b>

**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Water Purchases**

Description	FY 2015-16			FY 2016-17 Approved Budget	FY 2017-18			
	Approved Budget	Actuals	Difference		Forecasted Budget	Proposed Budget	Difference	% Change
<b><u>Variable Water Purchase Cost</u></b>								
MWD Full Service - Tier 1 Treated	21,708,139	21,830,194	122,055	18,560,649	15,230,923	16,120,192	889,269	6%
MWD Full Service - Tier 1 Untreated	-	-	-	3,622,234	6,390,442	6,382,113	(8,329)	0%
Baker Variable Cost	-	-	-	745,555	1,287,475	1,292,295	4,820	0%
<b>Total Variable Water Cost</b>	<b>21,708,139</b>	<b>21,830,194</b>	<b>122,055</b>	<b>22,928,438</b>	<b>22,908,840</b>	<b>23,794,600</b>	<b>885,760</b>	<b>4%</b>
<b><u>Fixed Water Purchase Cost</u></b>								
MWDOC Ready-to-Serve Charge	1,897,716	1,688,457	(209,259)	1,471,369	1,525,864	1,353,367	(172,497)	-11%
MWDOC Capacity Charge	500,000	472,767	(27,233)	418,448	455,062	463,425	8,363	2%
MWDOC Connection Charge	597,640	570,916	(26,724)	577,142	592,064	588,685	(3,380)	-1%
Unclaimed Water Rebate	(1,005,653)	(832,740)	172,914	(1,005,653)	(995,937)	(930,314)	65,623	-7%
Joint Regional Water Supply System	454,495	563,261	108,766	460,000	468,280	462,207	(6,073)	-1%
Santiago Aqueduct Commission (SAC)	20,000	21,030	1,030	36,210	36,859	14,820	(22,039)	-60%
East Orange County Feeder #2 (EOCF2)	80,000	122,893	42,893	75,000	76,344	75,000	(1,344)	-2%
South County Pipeline (SCP)	172,000	97,709	(74,291)	144,000	146,580	138,281	(8,299)	-6%
Baker Fixed Cost	150,000	-	(150,000)	721,854	734,789	750,728	15,939	2%
<b>Total Fixed Water Cost</b>	<b>2,866,197</b>	<b>2,704,294</b>	<b>(161,904)</b>	<b>2,898,370</b>	<b>3,039,907</b>	<b>2,916,199</b>	<b>(123,708)</b>	<b>-4%</b>
<b>Total Water Purchase Cost</b>	<b>24,574,336</b>	<b>24,534,488</b>	<b>(39,848)</b>	<b>25,826,808</b>	<b>25,948,747</b>	<b>26,710,799</b>	<b>762,052</b>	<b>3%</b>



**Moulton Niguel Water District  
Proposed 2017-18 Budget  
Debt Service Expense**

Description	FY 2017-18			
	Principal	Interest	Fees	Total
<b>2009 Certificate of Participation (Build America Bonds)</b>	\$ -	\$ 4,098,976	-	\$ 4,098,976
<b>State Water Resources Control Board</b>				
Phase III-A Revised Expansion Project (SRF 110)	\$ 488,835	\$ 8,507	-	\$ 497,342
Phase IV Reclaimed Water Distribution System Expansion (SRF 120)	\$ 1,066,751	\$ 117,844	-	\$ 1,184,595
Phase III-B Revised Expansion Project (SRF 130)	\$ 307,876	\$ 11,345	-	\$ 319,221
<b>Subtotal - SWRCB SRF Debt</b>	<b>\$ 1,863,462</b>	<b>\$ 137,696</b>	<b>-</b>	<b>\$ 2,001,158</b>
<b>California Infrastructure and Economic Development Bank</b>				
2002 On-Site Hypochlorite Generation-Reservoir Mgmt. System, Phase II (CIEDB 01-020)	\$ 14,599	\$ 101,267	\$ 1,604	\$ 117,469
2002 Sewer Rehabilitation (CIEDB 02-026)	\$ 11,379	\$ 67,381	\$ 1,077	\$ 79,836
<b>Subtotal - CIEDB Debt</b>	<b>\$ 25,977</b>	<b>\$ 168,647</b>	<b>\$ 2,681</b>	<b>\$ 197,305</b>
<b>2014 Consolidated Refunding (General Obligation) Bonds</b>				
GOB Debt ID #7	\$ 1,275,000	\$ 144,500	-	\$ 1,419,500
<b>Subtotal - 2014 GOB Debt</b>	<b>\$ 1,275,000</b>	<b>\$ 144,500</b>	<b>-</b>	<b>\$ 1,419,500</b>
<b>2010 Refunding Certificates of Participation (Refunding of 1993 COPs)</b>	<b>\$ 1,925,000</b>	<b>\$ 38,500</b>	<b>-</b>	<b>\$ 1,963,500</b>
<b>2015 Revenue Bonds (Refunding of 2003 COPs)</b>	<b>\$ -</b>	<b>\$ 613,250</b>	<b>-</b>	<b>\$ 613,250</b>
<b>Total FY 2017-18 Debt Service Expense</b>	<b>\$ 5,089,439</b>	<b>\$ 5,201,569</b>	<b>\$ 2,681</b>	<b>\$ 10,293,689</b>

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**Moulton Niguel Water District  
Proposed 2017-18 Budget  
General Fund - Budget Detail Report  
Capital Outlays FY 2017-18**

Description	FY 2017-18
<b><u>Pumps &amp; Equipment</u></b>	
Pump #4 and Pump #5 Replacement	\$30,000
20' x 6' trailer	\$15,000
<b>Subtotal - Pumps &amp; Equipment</b>	<b>\$45,000</b>
<b><u>Heavy Equipment</u></b>	
106 Upper Oso return valve replacement	\$11,000
Hydra-Stop Insertion Valves size 6"-16"	\$40,000
CAT 908M Loader for Plant 3A / Galivan yard	\$90,000
<b>Subtotal - Heavy Equipment</b>	<b>\$141,000</b>
<b><u>Trucks</u></b>	
Replacement of Truck unit #16	\$58,000
Replacement of Truck unit #21	\$35,500
Replacement of Truck unit #26	\$58,000
Replacement of Truck unit #63	\$35,500
Replacement of Truck unit #23	\$68,500
<b>Subtotal - Trucks</b>	<b>\$255,500</b>
<b><u>Technology</u></b>	
Upgrade / update to CCTV truck PCU assembly	\$35,000
<b>Subtotal - Technology</b>	<b>\$35,000</b>
<b><u>Valve Program - Technology</u></b>	
Tough book tablets for valve turning crew	\$19,265
<b>Subtotal - Valve Program - Technology</b>	<b>\$19,265</b>
<b>Total FY 2017-18 Capital Outlays</b>	<b>\$495,765</b>

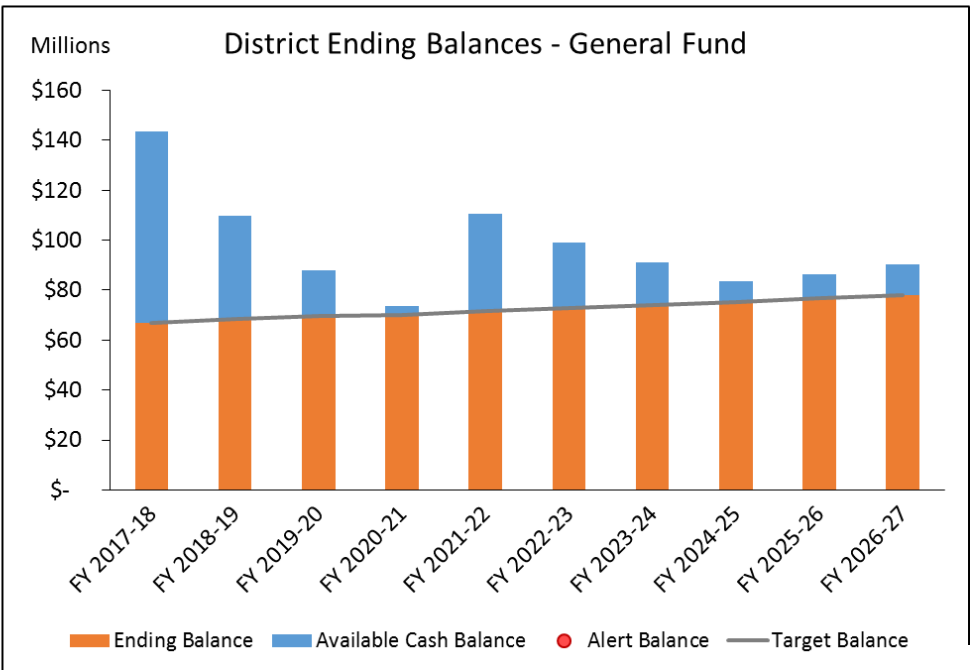
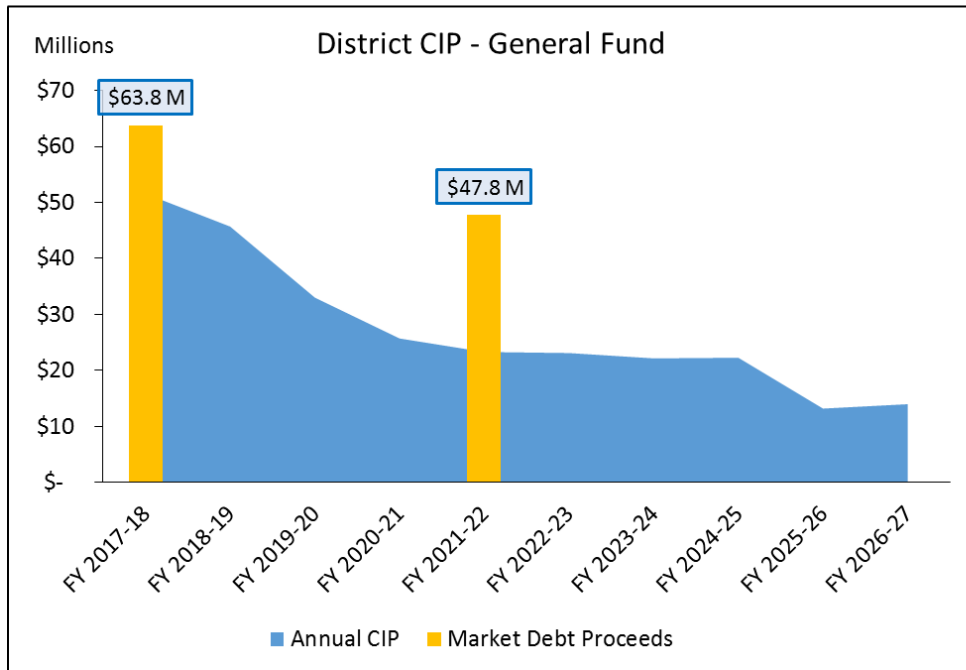
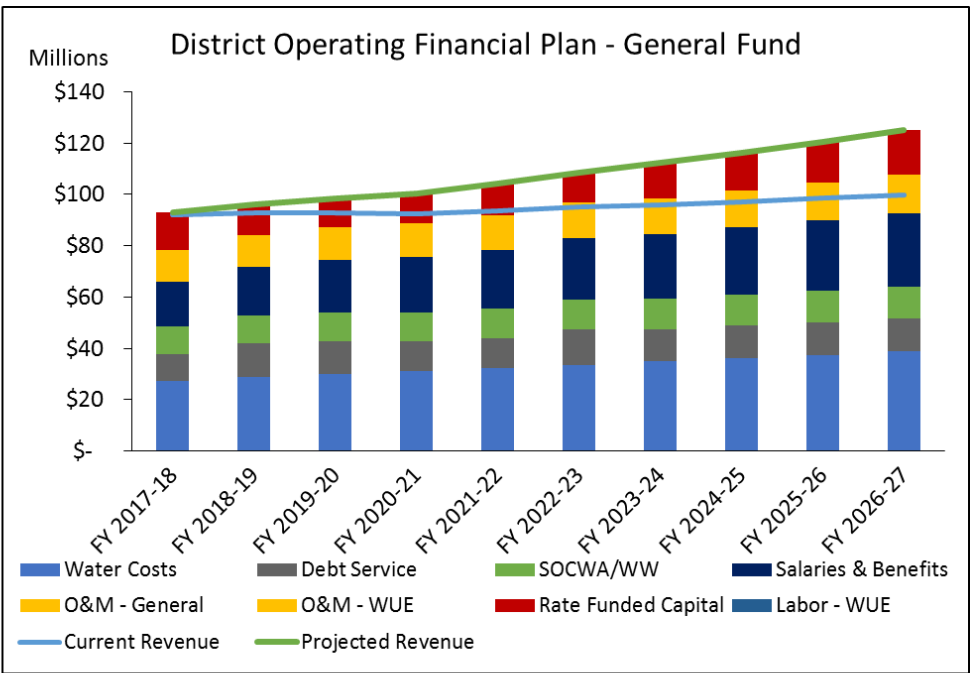
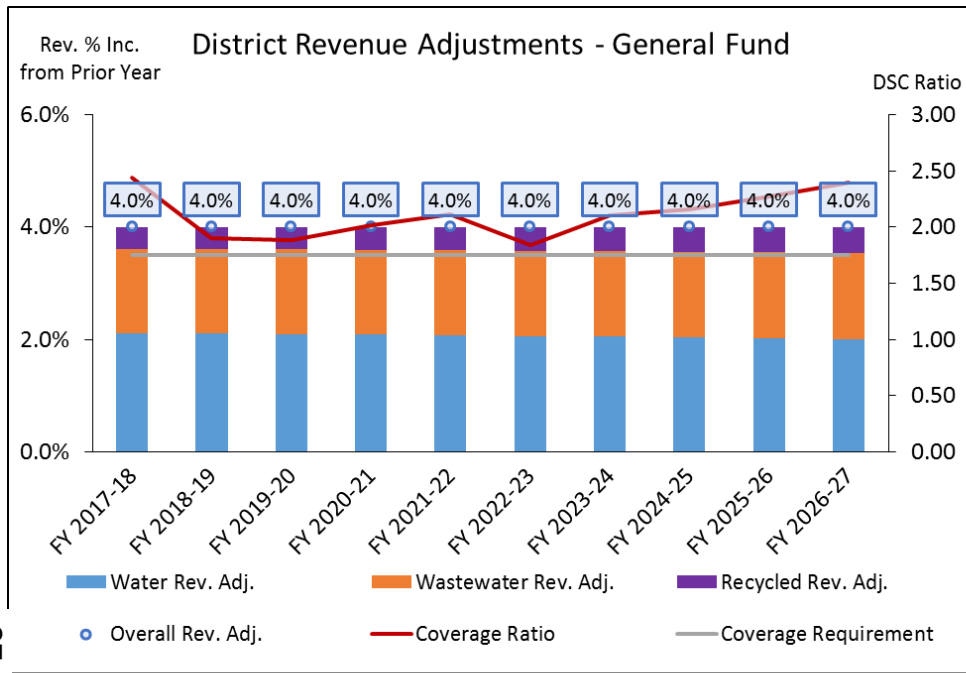
Moulton Niguel Water District  
 Proposed Fiscal Year 2017-18 Budget  
 Staffing Plan

Division, Department and Position Title	Adopted FY 2016-17	Proposed FY 2017-18	Notes
<b><u>Board of Directors</u></b>			
BOARD MEMBERS	7	7	
	<hr/>	<hr/>	
<b>Board of Directors Total</b>	<b>7</b>	<b>7</b>	
<b><u>Administration</u></b>			
<i>General Manager</i>			
ADMINISTRATIVE ANALYST	1	1	
ASSISTANT GENERAL MANAGER	1	1	
ASSISTANT TO THE GENERAL MANAGER	1	0	
BOARD SECRETARY/EXECUTIVE ASSISTANT	1	1	
COMMUNICATIONS COORDINATOR	1	1	
DIRECTOR OF REGIONAL & LEGAL AFFAIRS	0	1	
GENERAL MANAGER	1	1	
	<hr/>	<hr/>	
	6	6	
<i>Human Resources</i>			
DIRECTOR OF HUMAN RESOURCES	1	1	
SENIOR HUMAN RESOURCES ANALYST	1	1	
	<hr/>	<hr/>	
	2	2	
<i>Information Technology</i>			
BUSINESS SYSTEMS ADMINISTRATOR	1	1	
INFORMATION SYSTEMS OFFICER	1	1	
INFORMATION TECHNOLOGY MANAGER	1	1	
OPERATIONS SYSTEMS ADMINISTRATOR	1	1	
SYSTEMS ANALYST	2	2	
	<hr/>	<hr/>	
	6	6	
<i>Contracts and Purchasing</i>			
BUYER	0	1	
CONTRACTS & PROCUREMENT MANAGER	1	1	
INVENTORY CLERK	0	1	
INVENTORY CONTROL WORKER	1	0	
PURCHASING AGENT	1	0	
PURCHASING CLERK	0	1	New Position Proposed for FY 2017/18
	<hr/>	<hr/>	
	3	4	
<b>Administration Total</b>	<b>17</b>	<b>18</b>	
<b><u>Engineering and Operations</u></b>			
<i>Administrative Services</i>			
ADMINISTRATIVE ASSISTANT	2	2	
ASSISTANT DIRECTOR OF ENGINEERING	1	1	
ASSISTANT DIRECTOR OF OPERATIONS	1	1	
DIRECTOR OF ENGINEERING & OPERATIONS	1	1	
SAFETY AND COMPLIANCE COORDINATOR	1	1	
	<hr/>	<hr/>	
	6	6	
<i>Engineering Services</i>			
CROSS CONNECTION INSPECTOR	6	6	
CROSS CONNECTION SUPERVISOR	1	1	
GIS TECHNICIAN	2	1	
INSPECTION SUPERVISOR	1	1	
INSPECTOR	4	4	
PERMIT TECHNICIAN	1	1	
PRINCIPAL ENGINEER	3	3	
RECORDS AND MAPPING COORDINATOR	1	1	
RECORDS AND MAPPING TECHNICIAN	0	1	
SENIOR ENGINEER	2	2	
SENIOR GIS ANALYST	1	1	
SUPERINTENDENT OF ENGINEERING	1	1	
	<hr/>	<hr/>	
	23	23	

**Moulton Niguel Water District  
Proposed Fiscal Year 2017-18 Budget  
Staffing Plan**

Division, Department and Position Title	Adopted FY 2016-17	Proposed FY 2017-18	Notes
<i>Facilities Maintenance</i>			
ELECTRICAL/INSTRUMENTATION SERVICES SUPERVISOR	1	1	
ELECTRICAL/INSTRUMENTATION SYSTEMS TECHNICIAN	0	1	
FACILITIES COORDINATOR	1	0	
MAINTENANCE WORKER - FACILITIES	7	7	
SR. ELECT/INSTRUMENTATION SYSTEMS PROGRAMMER	2	1	
STATION MAINTENANCE SUPERVISOR	1	1	
SUPERINTENDENT OF OPERATIONS	1	1	
WATER DISTRIBUTION SUPERVISOR	1	1	
WATER SYSTEMS OPERATOR	4	4	
	<hr/>	<hr/>	
	18	17	
<i>Utilities Maintenance</i>			
COLLECTION SYSTEM SUPERVISOR	1	1	
MAINTENANCE WORKER - COLLECTION SYSTEM	7	6	
MAINTENANCE WORKER - STREETS	14	14	
MECHANIC	2	3	
STREET CREW SUPERVISOR	2	2	
SUPERINTENDENT OF OPERATIONS	1	1	
SUPPORT SERVICES SUPERVISOR	1	1	
	<hr/>	<hr/>	
	28	28	
<i>Customer Service</i>			
CUSTOMER ACCOUNT REPRESENTATIVES	13	12	
CUSTOMER ACCOUNT SUPERVISOR	1	1	
CUSTOMER SERVICE FIELD TECHNICIAN	13	14	
CUSTOMER SERVICE SUPERVISOR	2	2	
SUPERINTENDENT OF CUSTOMER SERVICE	1	1	
	<hr/>	<hr/>	
	30	30	
<b>Engineering and Operations Total</b>	<b>105</b>	<b>104</b>	
<b>Planning</b>			
<i>Administrative Services</i>			
DIRECTOR OF PLANNING	0	1	
	<hr/>	<hr/>	
	0	1	
<i>Water Efficiency</i>			
POLICY & OUTREACH ANALYST	1	1	
SENIOR FINANCE & RESOURCES ANALYST	1	0	
WATER EFFICIENCY ANALYST	1	1	
WATER EFFICIENCY MANAGER	1	1	
WATER EFFICIENCY REPRESENTATIVE	3	3	
WATER EFFICIENCY SUPERVISOR	1	1	
WATER RESOURCES ANALYST	1	1	
	<hr/>	<hr/>	
	9	8	
<i>Finance</i>			
DIRECTOR OF FINANCE & TREASURER	1	0	
FINANCIAL DATA ANALYST	0	1	
MANAGER OF FINANCIAL PLANNING	0	1	
	<hr/>	<hr/>	
	1	2	
<b>Planning Total</b>	<b>10</b>	<b>11</b>	
<i>Accounting</i>			
ACCOUNTANT	4	4	
ACCOUNTING SUPERVISOR	1	1	
CONTROLLER	1	1	
	<hr/>	<hr/>	
	6	6	
<b>Accounting Total</b>	<b>6</b>	<b>6</b>	
<hr/>			
<b>Full Time Staff</b>	<b>138</b>	<b>139</b>	
<b>Board Members</b>	<b>7</b>	<b>7</b>	
<b>Total</b>	<b>145</b>	<b>146</b>	

# General Fund 10-Year Cashflow w/Proposed Budget



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# MNWD Overall General Fund Pro-Forma - FY 2017-18 Budget

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	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
<b>General Fund Revenues - District</b>										
Potable Water Sales	\$ 30,407,761	\$ 31,202,416	\$ 32,373,227	\$ 33,560,486	\$ 34,762,543	\$ 35,977,548	\$ 37,234,134	\$ 38,533,683	\$ 39,877,620	\$ 41,267,419
Sewer Sales	\$ 21,770,461	\$ 22,404,210	\$ 23,370,110	\$ 24,377,435	\$ 25,427,954	\$ 26,523,510	\$ 27,666,027	\$ 28,857,507	\$ 30,100,039	\$ 31,395,803
Recycled Water Sales	\$ 5,554,017	\$ 5,768,943	\$ 6,084,348	\$ 6,443,048	\$ 6,849,093	\$ 7,306,834	\$ 7,790,235	\$ 8,300,617	\$ 8,839,366	\$ 9,407,933
Other Operating Revenue	\$ 516,900	\$ 643,065	\$ 529,464	\$ 529,464	\$ 529,464	\$ 529,464	\$ 529,464	\$ 529,464	\$ 529,464	\$ 529,464
Property Tax	\$ 29,000,861	\$ 29,996,583	\$ 31,036,218	\$ 30,579,947	\$ 31,650,246	\$ 32,758,004	\$ 33,904,534	\$ 35,091,193	\$ 36,319,385	\$ 37,590,563
Investment Income	\$ 2,256,279	\$ 2,196,182	\$ 1,713,947	\$ 1,402,692	\$ 1,600,586	\$ 1,821,727	\$ 1,649,619	\$ 1,512,987	\$ 1,474,331	\$ 1,532,655
Property Lease	\$ 1,723,533	\$ 1,626,486	\$ 1,644,355	\$ 1,644,355	\$ 1,644,355	\$ 1,644,355	\$ 1,644,355	\$ 1,644,355	\$ 1,644,355	\$ 1,644,355
Misc. Non-Operating Revenue	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959	\$ 1,581,959
Connection Fees	\$ 340,198	\$ 614,970	\$ 262,684	\$ 262,684	\$ 262,684	\$ 262,684	\$ 262,684	\$ 262,684	\$ 262,684	\$ 262,684
<b>Total Revenues</b>	<b>\$ 93,151,969</b>	<b>\$ 96,034,815</b>	<b>\$ 98,596,311</b>	<b>\$ 100,382,069</b>	<b>\$ 104,308,884</b>	<b>\$ 108,406,085</b>	<b>\$ 112,263,010</b>	<b>\$ 116,314,447</b>	<b>\$ 120,629,202</b>	<b>\$ 125,212,834</b>
<b>District General Fund Revenue Requirements</b>										
<b>Operating Expenses</b>										
Water - Imports & Production	\$ 26,709,704	\$ 28,277,387	\$ 29,360,866	\$ 30,663,754	\$ 31,798,192	\$ 32,985,881	\$ 34,206,413	\$ 35,463,307	\$ 36,813,703	\$ 38,188,452
Water - Storage & Facilities	\$ 793,341	\$ 619,166	\$ 630,228	\$ 641,472	\$ 652,900	\$ 664,514	\$ 676,318	\$ 688,313	\$ 700,503	\$ 712,890
O&M - General	\$ 12,410,033	\$ 12,587,073	\$ 12,857,316	\$ 13,133,766	\$ 13,416,587	\$ 13,705,944	\$ 14,002,008	\$ 14,304,958	\$ 14,614,974	\$ 14,932,245
Salaries	\$ 12,245,509	\$ 12,987,335	\$ 14,026,895	\$ 14,755,744	\$ 15,419,752	\$ 16,113,641	\$ 16,838,755	\$ 17,596,499	\$ 18,388,341	\$ 19,215,816
Benefits	\$ 5,120,879	\$ 5,690,674	\$ 6,489,280	\$ 7,129,821	\$ 7,521,961	\$ 7,836,974	\$ 8,166,356	\$ 8,510,802	\$ 8,871,050	\$ 9,247,880
SWA/WW	\$ 10,752,352	\$ 11,002,841	\$ 11,083,471	\$ 11,248,321	\$ 11,616,204	\$ 11,802,855	\$ 11,992,505	\$ 12,185,202	\$ 12,380,996	\$ 12,579,935
<b>Subtotal O&amp;M Expense</b>	<b>\$ 68,031,818</b>	<b>\$ 71,164,476</b>	<b>\$ 74,448,056</b>	<b>\$ 77,572,879</b>	<b>\$ 80,425,595</b>	<b>\$ 83,109,808</b>	<b>\$ 85,882,354</b>	<b>\$ 88,749,081</b>	<b>\$ 91,769,566</b>	<b>\$ 94,877,219</b>
<b>Debt Service</b>										
Existing	\$ 10,293,689	\$ 9,622,591	\$ 9,340,850	\$ 7,847,814	\$ 7,840,049	\$ 7,643,321	\$ 6,456,476	\$ 6,664,864	\$ 6,605,749	\$ 6,549,883
Proposed	\$ -	\$ 3,479,765	\$ 3,479,765	\$ 3,479,765	\$ 3,479,765	\$ 6,089,589	\$ 6,089,589	\$ 6,089,589	\$ 6,089,589	\$ 6,089,589
<b>Subtotal Debt Service Expense</b>	<b>\$ 10,293,689</b>	<b>\$ 13,102,357</b>	<b>\$ 12,820,615</b>	<b>\$ 11,327,579</b>	<b>\$ 11,319,814</b>	<b>\$ 13,732,910</b>	<b>\$ 12,546,065</b>	<b>\$ 12,754,453</b>	<b>\$ 12,695,339</b>	<b>\$ 12,639,472</b>
<b>Total Revenue Requirement (Non-CIP)</b>	<b>\$ 78,325,507</b>	<b>\$ 84,266,832</b>	<b>\$ 87,268,671</b>	<b>\$ 88,900,458</b>	<b>\$ 91,745,410</b>	<b>\$ 96,842,718</b>	<b>\$ 98,428,419</b>	<b>\$ 101,503,534</b>	<b>\$ 104,464,905</b>	<b>\$ 107,516,691</b>
<b>Net Change in General Fund before CIP</b>	<b>\$ 14,826,462</b>	<b>\$ 11,767,983</b>	<b>\$ 11,327,640</b>	<b>\$ 11,481,612</b>	<b>\$ 12,563,474</b>	<b>\$ 11,563,367</b>	<b>\$ 13,834,591</b>	<b>\$ 14,810,914</b>	<b>\$ 16,164,297</b>	<b>\$ 17,696,144</b>
<b>Capital and Ending Balances</b>										
Capital Expenses (CIP + Outlays)	\$ 51,576,539	\$ 45,696,222	\$ 32,994,234	\$ 25,698,249	\$ 23,282,472	\$ 23,100,070	\$ 22,139,453	\$ 22,257,796	\$ 13,173,894	\$ 13,962,573
Bond Proceeds	\$ 63,750,000	\$ -	\$ -	\$ -	\$ 47,750,000	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Balance	\$ 116,558,425	\$ 143,558,347	\$ 109,630,108	\$ 87,963,515	\$ 73,746,878	\$ 110,777,880	\$ 99,241,176	\$ 90,936,315	\$ 83,489,432	\$ 86,479,836
Ending Balance (Includes Interest)	\$ 143,558,347	\$ 109,630,108	\$ 87,963,515	\$ 73,746,878	\$ 110,777,880	\$ 99,241,176	\$ 90,936,315	\$ 83,489,432	\$ 86,479,836	\$ 90,213,407
Reserve Balance	\$ 67,058,385	\$ 68,339,411	\$ 69,680,123	\$ 70,233,193	\$ 71,481,522	\$ 72,706,454	\$ 73,972,856	\$ 75,282,867	\$ 76,652,084	\$ 78,064,586
Future Capital Improvement Projects	\$ 76,499,962	\$ 41,290,698	\$ 18,283,392	\$ 3,513,684	\$ 39,296,358	\$ 26,534,722	\$ 16,963,459	\$ 8,206,566	\$ 9,827,752	\$ 12,148,820
Debt Coverage Ratio	2.44	1.90	1.88	2.01	2.11	1.84	2.10	2.16	2.27	2.40