

BOARD OF DIRECTORS' MEETING MOULTON NIGUEL WATER DISTRICT 26880 Aliso Viejo Pkwy, Suite 150, Aliso Viejo April 23, 2020 6:00 PM Approximate Meeting Time: 3 Hours

IN AN EFFORT TO PREVENT THE SPREAD OF COVID-19 (CORONAVIRUS), AND IN ACCORDANCE WITH THE GOVERNOR'S EXECUTIVE ORDER N-29-20, THERE WILL BE NO PUBLIC LOCATION FOR ATTENDING THIS BOARD MEETING IN PERSON. MEMBERS OF THE PUBLIC MAY LISTEN AND PROVIDE PUBLIC COMMENT TELEPHONICALLY BY CALLING THE FOLLOWING NUMBER:

> DIAL: 1-669-900-9128 MEETING ID: 962-0098-7918#

#### 1. <u>CALL MEETING TO ORDER:</u>

#### 2. <u>PUBLIC COMMENTS:</u>

As permitted under the Brown Act, and in order to provide an equal opportunity for members of the public to provide comment without everyone talking over one another, the Board of Directors will receive all public comments, on items on or off the agenda, during the Public Comment portion of this meeting. Comments are limited to five minutes unless further time is granted by the Presiding Officer.

#### **ADMINISTRATIVE MATTERS:**

#### 3. ADOPTION OF RESOLUTION ESTABLISHING DATES AND TIMES FOR <u>REGULAR BOARD MEETINGS AND ESTABLISHING COMMITTEES</u> (RESOLUTION 20-\_\_)

It is recommended that the Board of Directors approve the resolution entitled, "Establishing Dates and Times for Regular Board Meetings and Establishing Committees".

4. FISCAL YEAR 2020-21 PROPOSED BUDGET

<u>GENERAL MANAGER MATTERS:</u>(Brief general updates on District matters and/or brief general updates from staff - Informational purposes only.)

#### **PRESIDENT'S REPORT:**

#### **BOARD REPORTS:**

#### **FUTURE AGENDA ITEMS (Any items added under this section are for discussion at future meetings only.):**

#### LATE ITEMS: (Appropriate Findings to be Made)

- **a.** Need to take immediate action; and
- **b.** Need for action came to District's attention after Agenda Posting. [Requires 2/3 vote (5 members) or unanimous vote if less than 2/3 are present]

#### **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, 26880 Aliso Viejo Parkway, Suite 150, Aliso Viejo, CA ("District Office"). If such writings are distributed to members of the Board less than seventy-two (72) 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 <u>www.mnwd.com.</u>

#### **RESOLUTION NO. 20-**

#### RESOLUTION OF THE BOARD OF DIRECTORS OF MOULTON NIGUEL WATER DISTRICT ESTABLISHING DATES AND TIMES FOR REGULAR BOARD MEETINGS AND ESTABLISHING COMMITTEES

**WHEREAS,** pursuant to Water Code Section 34802 and Government Code Section 54954, the Moulton Niguel Water District ("District") shall hold regular meetings of the Board of Directors at such time and place as may be agreed upon by resolution. In addition, such a resolution should be adopted to establish Board standing committees and the time and place for meetings of such committees.

WHEREAS, the Board currently holds its Regular Board Meetings on the second and fourth Thursdays of each month, and also schedules standing committee meetings which currently include an Administrative Standing Committee and a Technical Standing Committee. A Community Relations Board Meeting is currently held on a biannual basis.

**WHEREAS,** the Board continually reviews its organization and procedures with a view toward enhancing access to public meetings and improving the efficient operation of the business of the Board.

**WHEREAS**, the Board desires to adopt this Resolution in order to establish new schedules for meetings of Regular Board Meetings and standing committees. The Board also desires to change the name of the Community Relations Board meeting to the Community Forum and to establish a schedule for its meetings.

**NOW, THEREFORE**, the Board of Directors of the Moulton Niguel Water District does hereby **RESOLVE, DETERMINE** and **ORDER** as follows:

Section 1. Regular Board Meetings shall take place on the second Thursday of each month at 6:00 p.m. Any closed sessions conducted as part of a Regular Board Meeting may be scheduled, but are not required to be scheduled, at 5:00 p.m. prior to the open session at 6:00 p.m. at such Regular Board Meetings.

<u>Section 2.</u> The Administrative Standing Committee shall conduct regular meetings on the Wednesday in the week prior to the week of the Regular Board Meeting for each month. Upon appointment of the Committee Chair, the Committee Chair shall determine the time for regular meetings and said time shall be included on the District's website as part of the Committee meeting schedule.

Section 3. The Technical Standing Committee shall conduct regular meetings on the Monday in the week prior to the week of the Regular Board Meeting for each month. Upon appointment of the Committee Chair, the Committee Chair shall determine the time for regular meetings and said time shall be included on the District's website as part of the Committee meeting schedule. Section 4. The Board hereby changes the name of the Community Relations Board Meeting to the Community Forum. Meetings of the Community Forum shall take place at least two times each year. The General Manager shall determine the date and time for Community Forum meetings and shall provide notice thereof in compliance with any applicable notice and agenda requirements.

<u>Section 5.</u> The location of the meetings for Regular Board Meetings, standing committee meetings and the Community Forum shall take place at the District offices located at 26880 Aliso Viejo Pkwy, Suite 150, Aliso Viejo, CA, 92656. In addition, it is anticipated that in the future, said meetings will begin to take place at the new District offices which will be located at 26161 Gordon Road, Laguna Niguel, CA 92653. Said meetings may also take place at alternative locations contingent upon compliance with the applicable notice and agenda posting requirements as set forth in the Brown Act and any other applicable law or regulation.

<u>Section 6</u>. The Secretary of the District is hereby directed to conform any terms in the District's policies or other documents to conform to the changes in the schedule for the meetings approved by this Resolution.

<u>Section 7</u>. Any existing resolutions or other policies of the District which may be in conflict with the provisions of this Resolution shall be of no further force or effect upon the effective date of this Resolution.

**Section 8.** This Resolution shall be in effect as of the date of adoption.

<u>Section 9</u>. In the event any part of this Resolution shall be deemed to be unenforceable, it is the intent of the Board that the remaining provisions shall remain in effect.

APPROVED, SIGNED and ADOPTED this 23rd day of April, 2020.

#### MOULTON NIGUEL WATER DISTRICT

President MOULTON NIGUEL WATER DISTRICT and the Board of Directors thereof

Secretary MOULTON NIGUEL WATER DISTRICT and the Board of Directors thereof



#### STAFF REPORT

TO:Board of DirectorsMEETING DATE: April 23, 2020FROM:Drew Atwater, Director of Finance & Water Resources<br/>Johnathan Cruz, Financial Planning ManagerSUBJECT:Fiscal Year 2020-21 Proposed Budget

#### SUMMARY:

Issue: Proposed annual Budget for Fiscal Year 2020-21

<u>Recommendation</u>: This is an information item only. Adoption of the budget will be proposed at the June 11, 2020 Board Meeting.

<u>Fiscal Impact</u>: The proposed Budget, and staffing plan, and projected 10-year cashflow, are attached and will be presented during the Workshop.

#### BACKGROUND:

The District annually adopts a one-year Budget, which includes annual appropriations for operations & maintenance, bond payments, and capital expenditures. Additionally, staff updates a 10-year outlook of capital expenditures as well as the Long-Range Financial Planning model to provide a comprehensive picture of the District's financial position as the Board considers the budget.

#### **DISCUSSION**:

The proposed budget for Fiscal Year 2020-21 was developed this year with a clear recognition of the financial uncertainties and potential challenges facing the communities and customers the District serves. The District's Board of Directors has already taken actions to support customers during these challenging times. In light of those concerns, the proposed budget is a reduction from the previous fiscal year budget and the forecasted budget identified in the Long-Range Financial Plan. The proposed Fiscal Year 2020-21 budget is \$144.8 Million to support operation and maintenance expenses, bond payments, and the capital improvement program. This represents a \$4.4 Million decrease from the Fiscal Year 2019-20 budget and a \$13.4 Million decrease from the Long-Range Financial Plan forecast. District staff will continue to

monitor the financial impacts of the COVID-19 pandemic and develop financial recommendations accordingly while ensuring appropriate investment in the District's infrastructure and quality service to its customers.

The attached supporting documentation, charts, and tables provide a summary of the Fiscal Year 2018-19 budget compared to Fiscal Year 2018-19 Actuals, the Fiscal Year 2019-20 Budget, and the proposed budget for Fiscal Year 2020-21 compared to the forecasted Fiscal Year 2020-21 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:

- Page 5: Proposed Fiscal Year 2020-21 Budget Workshop Presentation
- Page 35: All Funds Statement of Revenues, Expenses and Changes in Operating Position
- Page 36: General Fund Statement of Revenues, Expenses and Changes in Operating Position – Fund 1
- Page 37: Water Efficiency Fund Statement of Revenues, Expenses and Changes in Operating Position – Fund 6
- Page 38: General Fund Budget Detail Report
- Page 55: Staffing Plan for FY 2020-21
- Page 58: Capital Outlays Fund 1
- Page 59: Debt Service Expense for FY 2020-21
- Page 61: 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 subsequent review opportunities and will be available based on the schedule below.

Budget Review Calendar:

April 23, 2020	Budget Workshop
May 4, 2020	Fiscal Year 2020-21 Proposed Budget Review
May 6, 2020	Fiscal Year 2020-21 Proposed Budget Review
May 14, 2020	Fiscal Year 2020-21 Proposed Budget Review
May 28, 2020	Fiscal Year 2020-21 Proposed Budget Review
June 1, 2020	Fiscal Year 2020-21 Proposed Budget Review
June 3, 2020	Fiscal Year 2020-21 Proposed Budget Review
June 11, 2020	Fiscal Year 2020-21 Proposed Budget Adoption; Final Budget Document to be provided prior to the meeting

Attachments:

- 1. Proposed Fiscal Year 2020-21 Budget Workshop Presentation
- 2. Budget Workshop Detailed Financial Tables



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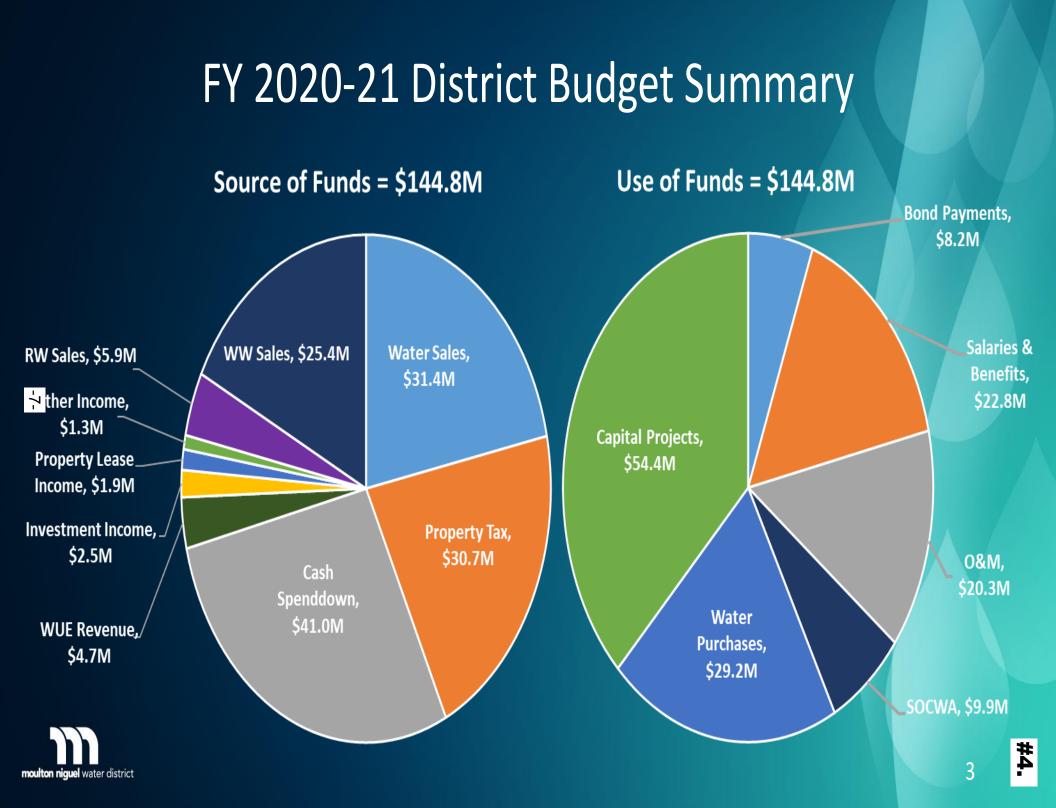
### Proposed Fiscal Year 2020-21 Budget

Board Meeting April 23, 2020

# Workshop Agenda

- 1. Overall Budget
- 2. Current Operating Conditions
- 3. Proposed 2020-21 Budget
  - A. 10-Year CIP
  - B. Operating Budget
  - C. Water Efficiency Fund
- 4. Updates to LRFP
- 5. Looking Forward and Next Steps

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# **Budget Drivers**

Smart Investments in Infrastructure and Reliability

- External Cost Increases
- MWD rate increases
  - CY 2021 3%
  - CY 2022 4%
  - CPI at 3.4%
- Internal Cost Control
  - Proposed Total Budget decreased \$4 M from FY 2019-20 Budget



# **Budget Development and Tracking**

### Board Prioritization

- Annual Strategic Planning Session
- <sup>6</sup>pdate on prior FY goal attainment
- Report on emerging trends and evolving operations
- Board identifies priorities for next FY

- Needs-based O&M budget and CIP developed
- Identify resources needed to implement priorities
- 10-Year Cashflow Impact Analysis

Budget

Development

### Budget Adoption

- Transparent public process
  - Extensive review period
- Annual financial policies review

- Ongoing cashflow performance review
- Monthly budget to actuals reporting
- Quarterly Reports
- CAFR

Budget Performance

#4

Integrated 10-Year Cashflow Projections & GFOA Best Practices



### Approach to Budgeting



# Success to Date and Managing to Long-Range Plan



# **Financial Indicators**

- State and Industry Recognition
  - Fitch "...bills are still significantly less than other entities in the region."
  - DWR best practice in drought planning & resilience
  - SWRCB top 3 rate structure in state
  - GFOA both CAFR and Budget awarded
- 'AAA' both from S&P and Fitch
- Maximized Investment Earnings
- Fiscally sound & conservative planning
  - \$11.4 M Bond savings
  - Success w/ Grants

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## Economic Outlook

- Uncertainty for FY 2020-21 from Covid-19
  - Customer bill payments
  - Supply chain
  - Financial markets

- District tools to mitigate risk & changing conditions:
  - Rate Stabilization Reserve = \$15.4M
  - Emergency Reserve = \$35.3M
  - Strong Credit Rating = Access to Capital





# 10-Year Cashflow w/ Proposed Budget

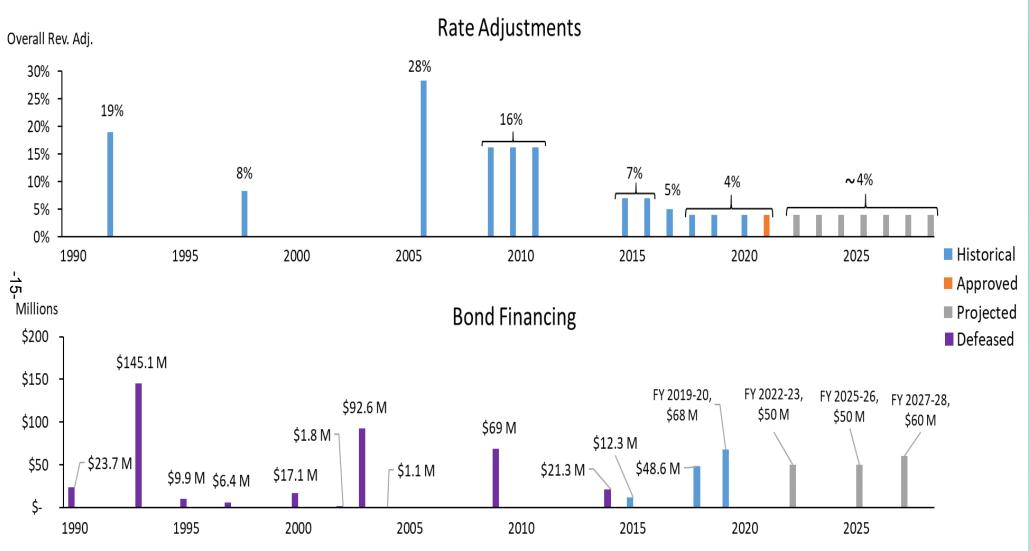


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#4.

## Historical and Projected Actions



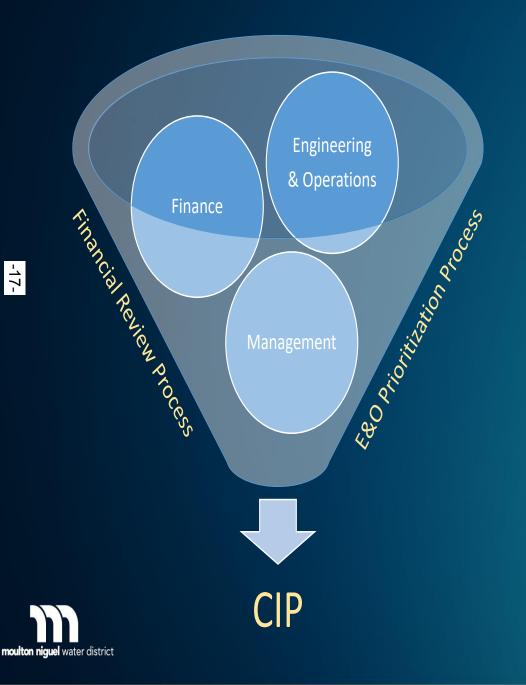




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# Capital Improvement Program (CIP)

### **CIP DEVELOPMENT PROCESS**





#4.

### FY 2019-20 CIP REVIEW

- 10-year CIP = \$533 M
- FY 2019-20 CIP = \$71.7 M

Regional Projects, \$16.5 M

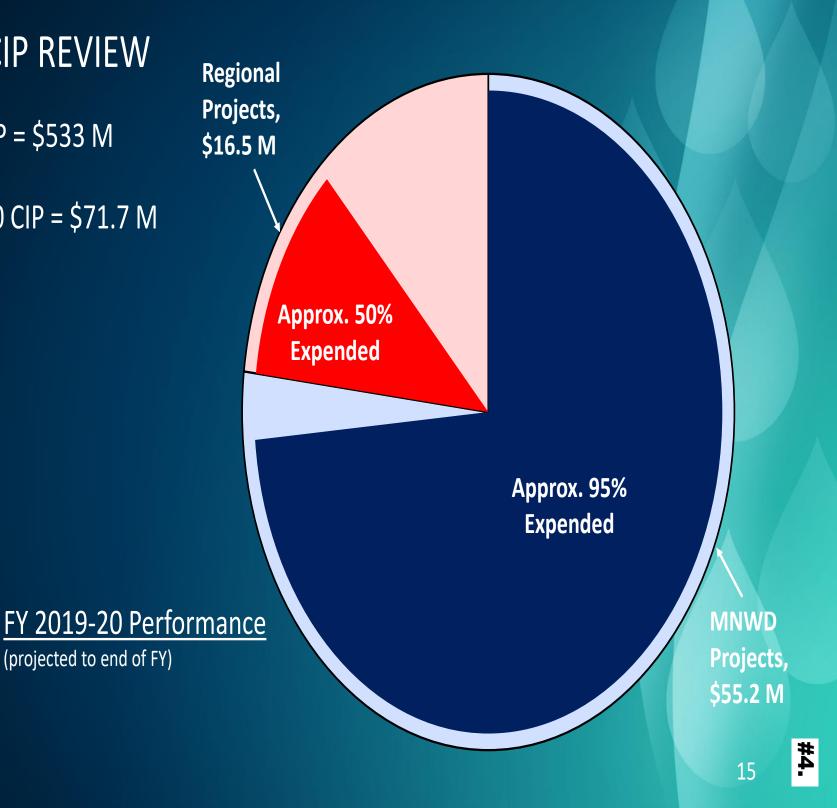
> MNWD Projects, \$55.2 M



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### FY 2019-20 CIP REVIEW

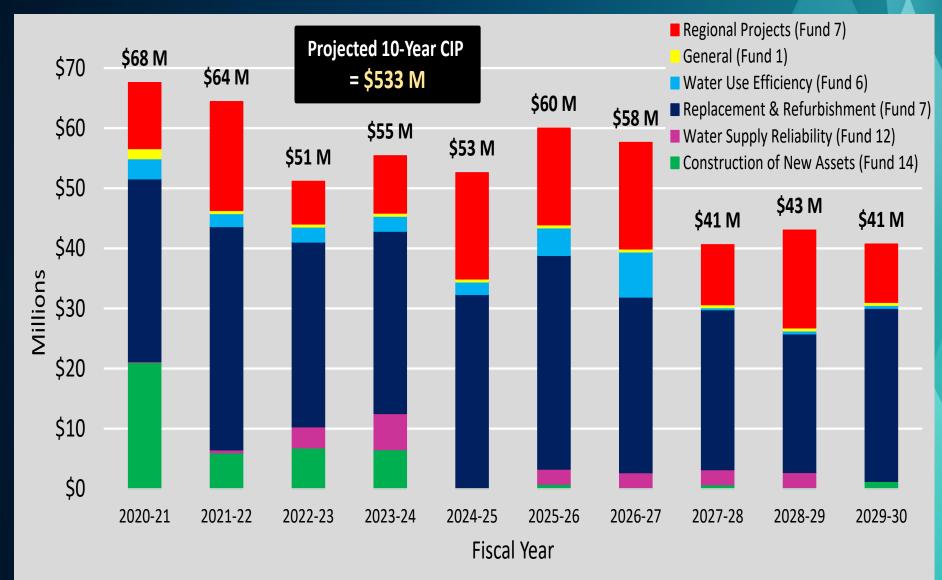
- 10-year CIP = \$533 M
- FY 2019-20 CIP = \$71.7 M





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### **10-YEAR CAPITAL PROJECTIONS**





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#4.

### 10-YEAR CAPITAL FINANCING PLAN- \$426 M

- Learning & Utilization of Data
- In-house Rate Team
- Adaptive Management Approach
- Ensure Intergenerational Equity
- Align spending with revenues and reserves
- Consistent with Bond Financing



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### FY 2020-21 PROPOSED CIP

System	FY 2020-21 Proposed Budget (M)		
Multi-System	\$22.5		
Potable Water	\$20.4		
Recycled Water	\$1.6		
Wastewater			
Collection	\$8.4		
Treatment (Plant 3A)	\$3.7		
Regional (SOCWA)	\$9.5		
Other Regional (JRWSS, SMWD)	\$1.5		
Total	\$67.6		

Current Phase	Number of Projects	FY 2020-21 Proposed Budget (M)	
Construction	35	\$33.8	
Design	14	\$8.9	
To be Started	37	\$13.9	
Regional	-	\$11.0	
Total	86 + Regional	\$67.6	



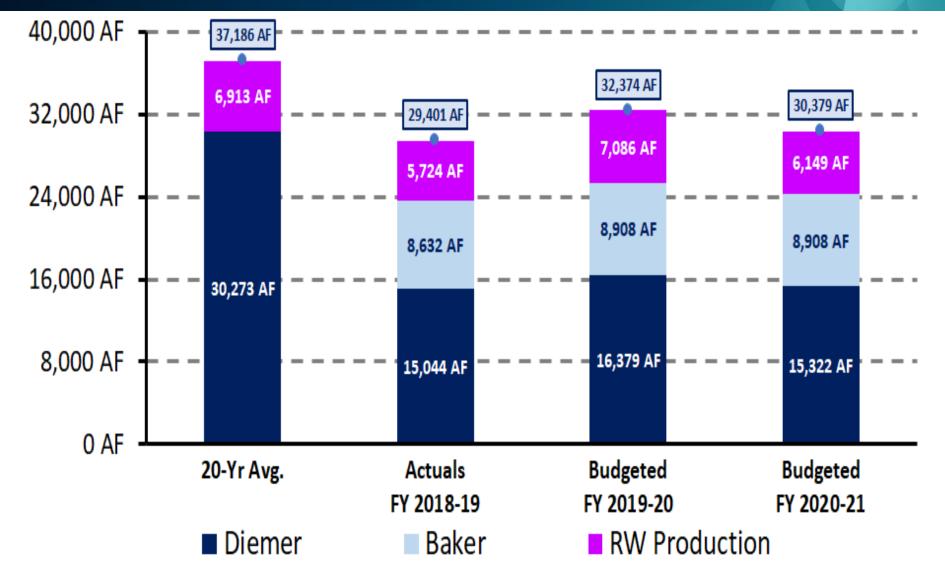
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# Proposed 2020-21 Operating Budget



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### Water Purchases and RW Production

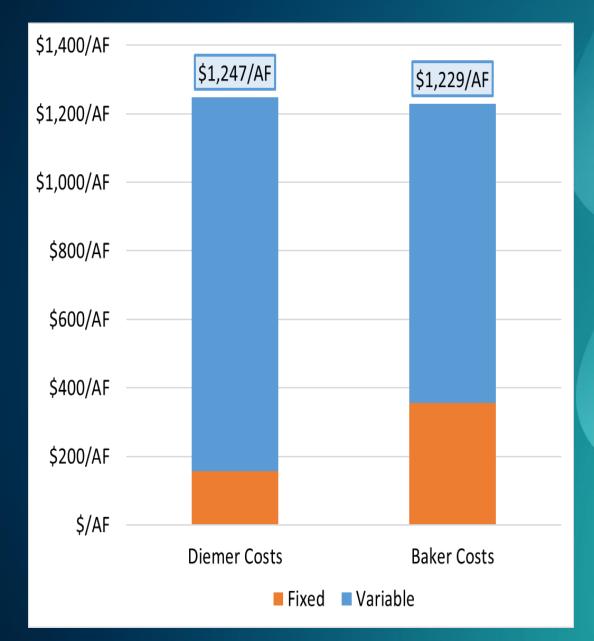




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#4.

### Water Purchase Costs







#4.

## Joint Power Authorities and Member Agency O&M

	FY 2018-19 Budget	FY 2018-19 Actuals	FY 2019-20 Budget	FY 2020-21 Forecasted	FY 2020-21 Budget
SOCWA*	\$9,403,009	\$8,773,544	\$9,471,915	\$9,612,796	\$9,874,975*
SJBA*	\$144,089	\$163,863	\$141,714	\$144,548	\$160,000*
Upper Oso*	\$87,019	\$269,291	\$300,000	\$306,000	\$300,000*
Upper Chiquita*	\$42,158	\$63,195	\$47,821	\$48,777	\$47,821*
Total	\$9,676,275	\$9,269,894	\$9,961,450	\$10,112,121	\$10,382,796

**\*O&M Budgets for FY 2020/21 have not been received** 



# Proposed New Positions:

- Maintenance Worker
- Outreach
- Systems Analyst
- Construction Inspector
- Water Efficiency Representative

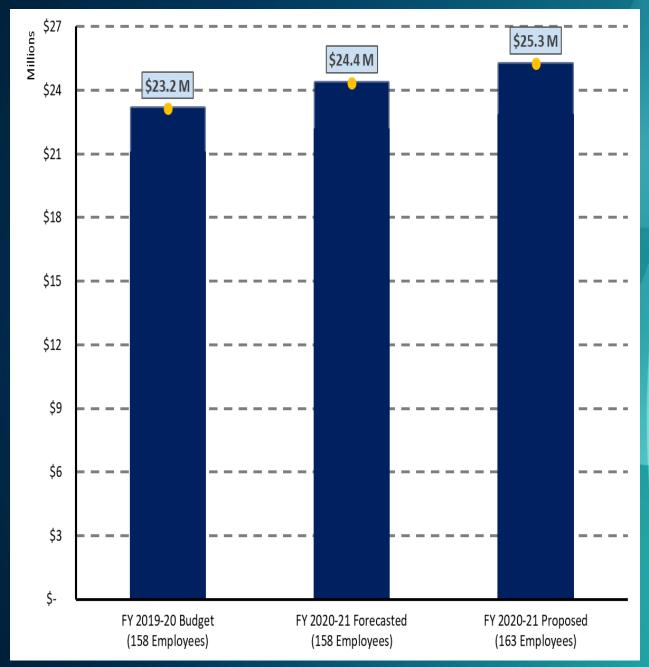
Overall reduces approximately \$330k in consulting





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### Salaries and Benefits

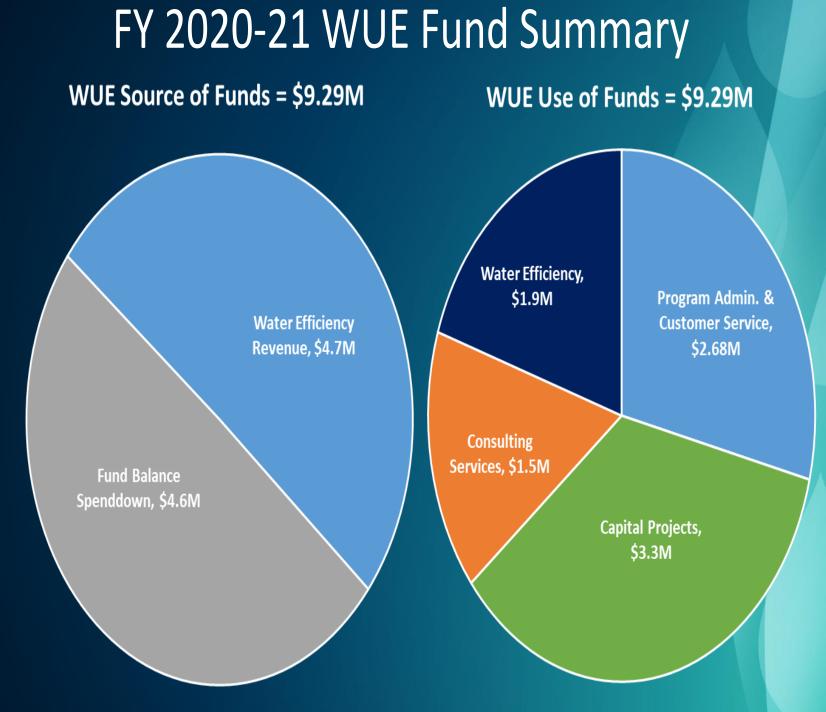


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# FY 2020-21 Water Efficiency Budget



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# Proposed Budget Impact to LRFP



# 10-Year Cashflow w/ Proposed Budget



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### Next Steps

- Incorporate comments as appropriate
- Further discussion at May & June Board & Committee Meetings
- Resolution adopted June 11, 2020
  - Approval of General, CIP and Water Efficiency Budgets
  - Approval of Updated Policies
    - Investment Policy
    - Reserve Policy

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- Capitalization Policy
- Debt Management Policy
- Purchasing Policy
- Grant Policy

Approval of UAL pre-payment

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

Approval     Propertile     Properile     Propertile	FY 2018-19		FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	Proposed vs Approved		
Bedget     Partials     Budget     Budge									•	
Water selets     22/12/35     28/32/70     (L179,813)     31,312/27     31,481,34     24,27/37     (Y40,07)     00       Severed States     22,075,54     25,445,133     (Deb.A10,27)     54,463,27     54,463,27     54,463,27     54,463,27     54,463,27     54,463,27     54,463,27     54,463,27     54,463,27     54,463,27     54,464,27     54,543,20     1,380,44     64,005     64,4125     1,17     91,466     1,075,27     524,644     1,177,429     44,005     1,04,147     19,466     91,467     91,466     91,477     19,509,659     1,147,429     44,007     10,775,27     524,648     1,177,429     44,077     79,799,703     10,02,377     19,00,377     19,00,377     19,00,377     19,00,377     19,00,373     11,147,017     11,470,512     11,447,77     79,797     10,143,133     324,312     347,404     (668,133,7,744     11,470,512     11,414,77     79,797     10,02,313     12,424,433     32,425,312     347,404     (668,133,7,744     10,02,31     14,477     79,797     10,03,035     10,415,311     11,470,512     11,444,513			Actuals	Difference	= =	•		Difference	%Δ	
Inter-Open Valuer Sales     6.125.58     5.121.15     (08.43.10)     2.5.43.135     6.5.48.22     (199.58.12)     4.9.5.43.100     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.57     2.5.45.4310     2.7.5.7.57     2.5.45.4310     7.7.5.7.57     2.5.45.4310     7.7.5.7.57     2.5.45.4310     7.7.5.7.57     2.5.45.4321     7.7.5.7.57     2.5.45.4321     7.7.5.7.57     2.5.45.4321     7.7.5.7.57     2.5.45.4321     7.7.5.7.57     2.5.45.4321     7.7.5.7.57 <th7.7.5.7.57< th="">     7.7.5.7.5.7.57</th7.7.5.7.57<>										
sever silen     22,077,35     75,446,312     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     75,446,33     76,456,33     76,750,133     74,453,33     74,453,34     74,453,34     74,453,33     74,453,34     74,453,33     74,453,33     74,453,33     74,453,33     74,453,33     74,453,33     74,453,33     74,453,33     74,454,33     74,744,333     74,744,33     74,744,33										
Watter Friedricery Revenue     3.385.379     4.140.793     307.417     4.764.604     4.587.375     4.776.756     117.7939     4.97       Total Operating Revenues     63.006.101     63.308.999     945.877     67.891.395     66.492.243     70.275.764     800.307     114       Property Tas Revnue     2.194.172     2.91.055     916.477     2.85.99.883     2.0744.255     22.580.659     2.144.372     77.       Property Tas Revnue     1.73.871     1.73.071     1.70.977     1.74.978     3.71.07     1.80.255     1.44.11     1.87.552     22.580.659     2.144.372     77.       Route Oncome     1.73.277     1.74.9778     3.77.73     (12.22.89     1.00.055     1.44.11     1.87.552     1.46.388     1.00.750	,									
Other Operating Revenues     643,025     643,122     1.117     911,486     1.072,522     924,048     158,005     188,       Progery Tax Revenue     63,002,110     63,045,089     946,879     67,092,135     68,492,243     70,273,744     480,0307     138,       Progery Tax Revenue     28,194,179     29,110,656     916,477     28,599,883     20,644,66     20,685,063     24,644,6     20,685,063     24,644,61     20,685,063     24,644,61     20,685,063     24,644,61     20,685,063     24,644,61     20,685,063     26,023     168,041,110     168,014,110										
Total Operating Revenues:     61,002,110     63,948,989     946,879     67,681,936     68,492,243     70,273,764     800,007     15%       Non Operating Revenues     1,78,948     6,067,416     4,300,070     24,08,239     24,682,669     22,088,904     324,224     77%       Investment Income     1,738,781     1,709,978     33,707     1,800,0165     1,948,911     1,870,512     143,646     86       Mon. On Operating Income     3,047,112     2,988,810     (75,001)     933,435     24,6323     24,7644     (88,81,10)     (67,750,000)     100,779     100,799     100,799     100,799     100,799     100,799     100,799     100,790     100,790     100,790     100,790     100,790     100,790     100,790     100,790     100,790     100,100,790     100,110,995     10,716,190     100,770     174,140,8375     (64,986,500)     386,723,348     33,848,110     (67,898,800)     386,700     656,790     77,200,000     100,413,875     (64,986,500)     656,790     77,750,000     174,159     126,720     127,212,71     114,143,90,89     100,13,873,	,									
Mon Operating Revenue:     Part of the Network     Part of the Network <td></td> <td>·</td> <td></td> <td></td> <td>·</td> <td></td> <td></td> <td>· · · ·</td> <td></td>		·			·			· · · ·		
Property Tax Revenue     25,19,179     29,110,566     91,64,77     25,29,883     30,744,257     27,86,864     2,44,372     77       Investment Income     1,738,346     6,067,464     4,000,700     2,108,233     2,469,446     2,060,445     2,080,433     1,370,512     1,44,646     8W       Mick. Non-Operating lecome     1,738,246     1,758,210     1,758,011     933,445     2,453,121     2,47,404     (686,123)     -744       Capacity Fees     61,4070     1,62,573     (452,237)     384,339     2,44,302     60,000     60,079     3,600     60,079     3,600     60,079     1,600,600     1,677,500,000     -     -     -     (7,750,000)     1,600,875     64,983,000     3,858,5110     (65,788,807)     65,788,807)     65,868,073     1,44,13,800     1,315,591     1,41,613,875     (49,884,577)     1,44,13,800     1,32,571     1,44,13,800     1,32,571     1,44,13,800     1,32,571     1,44,13,800     1,42,453     1,34,41,448     1,32,451     1,32,52,583     1,32,51     1,32,51     1,32,51,571     1,54,54,577     1,24,54,54 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
uivestment income     1.78,436     6.067.418     4.300,070     2.108,233     2.469.480     2.08,004     2.31,224     1.774,271       Property isas income     3.074,711     2.558.400     (75,001)     933.435     245.312     247.804     (688,123)     .774       Capacity ires     6.14,970     1.52,473     (57,297)     334,435     245.312     247.804     (688,123)     .774       Demand Offset res     6.50,00     3.7702     (72,298)     35,000     98,079     35,000     -60,779     157.000     -     (75,750,000)     -     (75,750,000)     -     (75,750,000)     -     (75,750,000)     -     (75,770,010)     100,151,571     104,135,751     104,316,42     229,711     259,654		28 194 179	29 110 656	916 477	28 599 883	30 744 255	29 580 859	2 144 372	7%	
Property Laste monine     1,72,271     1,769,271     1,769,271     1,769,271     1,769,271     1,269,212     1,471,512     141,646     BS       Ganal Mics. Non-Operating Income     614,970     162,673     (452,237)     384,333     224,3612     224,740     (683,814)				-	, ,					
Mick. Kon-Operating lacane     3,34,711     2,958,810     (77,901)     933,435     245,312     247,804     (888,123)     -748       Demand Offset Fees     65,000     37,702     (72,728)     36,000     96,079     30,000     60,079     107       Bend Proceeds     48,246,547     -     (84,866,577     67,750,000     -     (47,726,000)     1000       Total Revenues     147,245,53     104,055,225     109,394,021     104,155,91     104,143,875     (41,88,500)     380       Destration Expenses:     Sames     14,108,862     13,262,289     (922,572)     14,413,800     126,193,993     15,300,707     1,746,159     127       Defined Contribution 40,10     25,1947     232,721     (18,868)     265,001     249,424     24,242,11     2,883,31     246,313     136,333     300,334     81,300     82,729     13,12,331     309,334     81,330     83,333     24,301     137,45,159     137       Towal & Meetings     322,310     32,257,57     (4,634)     367,120     33,550     36,461     137  <								-		
Demand Offmet Freis     65,000     37,02     (22,28)     36,000     96,009     46,000     66,079     167/4       Bond Proceeds     48,846,5671     (48,846,5671     (77,750,000     -     (67,750,000)     -     (67,750,000)     -     (67,750,000)     -     (67,750,000)     -     (67,750,000)     -     (67,750,000)     -     38,88,110     (65,788,807)     67,88     -	Misc. Non-Operating Income		2,958,810	(75,901)	933,435		247,804	(688,123)	-74%	
Bond Proceeds     48,845.657     (67,80000)     .     (67,750000)     .     (77,4515)     12%       Contained courses     17,4950     12,562,5830     (28,553)     (28,572)     (28,47,924)     (28,47,11)     28,5833     42,645     13%     .     13%     1360     39,433     87,723     (5,614)     93,813     94,055     95,669     4,242     5%     33%     34,723     (7,500)     13,561     39,483     4,361     13%     30,050     5,563     14,242     5%     33,580     8%     34,360     32,	Capacity Fees	614,970	162,673	(452,297)	384,339	324,305	64,032	(60,034)	-16%	
Total Non-Operating Revenues     84/246/43     40,107,235     (44,139,208)     101,612,134     35,823,348     33,888,110     (57,788,807)     65%       Stafreis     147,248,553     104,056,225     (43,192,229)     109,300,091     100,4315,591     104,618,875     (64,988,000)     -88%       Stafreis     12,259,994     22,589,932     (67,288,077)     14,413,800     115,159,9399     15,200,077     17,445,159     12%       Defined Contribution Val A     22,599,07     22,579,701     22,859,437     28,843,73     276,287     11%       Encirctional Course OLA     789,200     476,677     (13,253)     89,344     110,612,113     98,150     98,284,54     275,537     228,416     278,771     28,845,31     436,31     11%       Employee Relations     93,243     87,720     (13,123)     89,730     98,758     446,758     33,552     648       Member Agencies OBM     319,265     151,200     34,148     (151,352)     55,600     55,700     55,700     55,700     55,700     57,700     12,856     34,800     32,7700	Demand Offset Fees	65,000	37,702	(27,298)	36,000	96,079	36,000	60,079	167%	
Total Revenues     147,248,553     104,056,225     (42,192,229)     169,304,091     104,315,591     104,163,875     (64,988,500)     -38%       Operating Expenses:     Staries     Staris     Staries     Staries </td <td>Bond Proceeds</td> <td>48,846,567</td> <td>-</td> <td>(48,846,567)</td> <td>67,750,000</td> <td>-</td> <td>-</td> <td>(67,750,000)</td> <td>-100%</td>	Bond Proceeds	48,846,567	-	(48,846,567)	67,750,000	-	-	(67,750,000)	-100%	
Operating Expense:     14,190,862     13,262,289     (928,572)     14,413,800     15,159,999     15,200,707     1,746,159     122,572       Peris Engloyer Contribution ALA     2,215,877     222,721     (18,866)     265,601     294,546     279,701     22,845     118       Defined Contribution ALA     231,587     232,721     (18,866)     265,601     294,546     279,701     22,845     118       Imployee Relations     392,431     87,722     (5,614)     93,813     99,055     95,699     4,424     5%       General Services     488,149     380,083     (10,7266)     490,292     252,874     496,758     38,582     8%       Member Agencies OAM     319,266     510,096     191,030     541,714     566,000     552,548     18,286     3%       Dues & Memberships     105,000     24,874     48,814     30,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000     180,000	Total Non-Operating Revenues	84,246,443	40,107,235	(44,139,208)	101,612,154	35,823,348	33,888,110	(65,788,807)	-65%	
Staries     14,190,882     13,262,289     (928,572)     14,413,800     15,159,99     15,200,707     1,746,159     128       PERS Employer Contributions 01A     251,587     232,721     (18,866)     265,691     294,546     277,701     28,945     11%       Educational Courses     78,920     47,677     (13,253)     80,934     81,350     83,553     426     13%       Travel & Meetings     32,5210     323,576     (4,634)     89,140     391,1501     394,483     4,361     15%       General Services     488,149     380,683     (107,266)     490,292     528,874     496,758     38,828     8%       Annual Audit     54,000     34,468     (19,532)     62,500     55,000     63,750     (7,500)     124,330       Decis & Memberships     100,899     207,264     46,364     203,082     208,647     207,143     5,565     3%       Disk Memberships     100,899     207,264     46,364     203,082     208,617     213,300     15,000     55,300     643,500     355,43300 </td <td>Total Revenues</td> <td>147,248,553</td> <td>104,056,225</td> <td>(43,192,329)</td> <td>169,304,091</td> <td>104,315,591</td> <td>104,163,875</td> <td>(64,988,500)</td> <td>-38%</td>	Total Revenues	147,248,553	104,056,225	(43,192,329)	169,304,091	104,315,591	104,163,875	(64,988,500)	-38%	
PERS Employee Contributions     2.259.904     2.258.932     (972)     2.247.924     2.824.211     2.888.373     276.287     113       Defined Contruis     78.920     47.667     (31.253)     80.934     81.350     82.553     425     13%       Educational Courses     78.920     47.667     (31.253)     80.934     81.350     82.553     425     13%       Employee Relations     33.43     87.729     (5.614)     93.813     98.055     95.669     4.442     5%       General Services     488.149     380.883     (107.266)     490.232     52.874     496.758     38.582     8%       Monus Audit     5.000     34.646     (20.302     206.647     207.143     5.565     35       Dues & Memberships     105.000     34.648     (20.300     3.877.00     3.887.62     86.50     4.84.41     8.56.300     63.000     67.830     3.490     -5%       Dues & Memberships     105.000     24.21.00     24.84.41     3.150.00     33.000     3.180.00     1.69.00     3.89.2										
Defined Contribution 201A     251,587     232,721     (18,866)     265,601     294,546     279,701     228,945     11%       Educational Courses     78,900     47,667     (31,223)     60,934     81,360     82,553     40,651     13%       Employee Relations     93,343     87,729     (5,614)     93,813     98,055     95,689     4,242     5%       General Services     488,144     380,088     (107,726)     46,334     203,082     208,647     207,143     5,565     3%       Member Agencies O&M     319,265     510,026     191,030     541,714     56,000     63,750     (7,500)     -12%       Member Agencies O&M     319,265     50,102     2,315,418     98,218     3,543,300     3,277,000     3,587,266     (26,6300)     -48       Equipment Rental     61,500     50,611     (10,889)     66,500     63,010     57,83,00     (34,94)     -5%       Insurance - Deronnel     35,941,016     3,854,07     (114,700)     3,90,962     40,30,051     1,032,045     5%	Salaries	14,190,862	13,262,289		14,413,800	16,159,959	15,200,707	1,746,159	12%	
Educational Cources     78,220     47,667     (31,253)     80,934     81,360     52,553     426     1%       Travel & Meetings     328,210     323,576     (4,63)     387,140     391,01     394,883     4,242     5%       General Services     448,149     380,883     (107,266)     449,232     528,874     446,753     38,522     8%       Annual Audi     54,000     34,468     (19,532)     62,500     55,000     65,700     12%       Member Agencies O&M     319,266     510,296     191,030     541,714     560,000     180,000     180,000     180,000     180,000     -     Consulting Services     2,217,700     3,57,266     (26,300)     8%       Election Expenses     135,000     104,675     (33,325)     -     180,000     130,000     -     Consulting Services     2,316,3148     94,8148     315,000     33,000     33,100     150,000     -5%     5%     insurance - Detrict     25,538     (14,4700)     3,794,941     3,53,228     3,783,248     (24,461)     5,0000	1 /							-		
Travel & Meetings     328,210     323,576     (4,634)     387,140     391,501     394,883     4,361     1%       Employme Relations     93,343     87,729     (5,614)     93,813     98,055     95,689     442     5%       General Services     448,149     380,883     (107,266)     490,292     528,874     496,753     38,582     8%       Annual Audit     54,000     34,466     (19,532)     62,300     55,000     63,750     (7,500)     -12%       Member Agencies O&M     319,266     510,020     511,010     54,1714     560,000     55,578     3%     575     3%       Election Expenses     150,000     106,757     (33,325)     -     180,000     18,377     5,565     3%     38,477,400     3,57,66     (26,63,00)     -8%       Equipment Rental     61,100     506,111     (10,89)     66,500     63,000     32,1300     15,000     5%,450     7%       Insurance - Personnel     350,000     25,174     122,851     122,851     128,812,817		-	-			-				
Employee Relations     93,343     87,729     (5,614)     93,813     98,055     95,689     4,242     5%       General Services     483,149     380,883     (107,266)     490,232     528,874     496,758     38,582     8%       Annual Audit     54,000     312,266     510,226     191,030     541,714     560,000     552,548     182,266     3%       Dues & Memberships     160,899     207,244     63,646     203,082     208,647     207,143     5,555     3%       Election Expenses     2,172,00     2,315,188     98,218     3,543,300     3,277,000     3,877,266     (266,300)     -8%       District Fuel     260,000     284,618     3,15,000     30,000     321,300     15,000     -5%       Insurance - Personnel     395,425     388,133     (7,272)     3,85,226     558,300     5,312,83     3,83,726     (264,387)     -7%       Legal Services - Personnel     1,50,000     1,25,393     10,92,013     3,99,9425     3,85,226     4,64,387     -7%       Legal Serv										
General Services     448,149     380,883     (107,266)     440,22     528,874     496,783     38,582     8%       Annual Audit     54,000     34,868     (19,532)     62,500     55,000     63,750     (7,500)     -12%       Member Agencies O&M     319,266     510,296     191,030     541,714     560,000     552,548     18,0286     3%       Dues & Memberships     160,899     207,264     46,364     203,082     206,647     207,143     5,555     3%       Election Expenses     135,000     10,075     (13,3225)     -     180,000     180,000     57,850     158,900     67,830     (3,490)     -5%       District Fuel     260,000     284,618     24,618     352,820     558,300     543,507     25,450     5%       Insurance - Detroit     395,425     388,153     (7,272)     369,692     402,638     389,284     32,947     9%       Insurance - Detroit     50,000     7,539     (24,461)     50,000     51,000     51,000     50,000     51,000							-			
Annual Audit54,00034,468(19,532)52,00053,70077,7007.2%Member Agencies O&M319,266510,296191,030541,714560,000552,54818,2863%Dues & Memberships160,899207,26446,564203,082208,647207,1435,5553%Election Expenses2,17,2002,151,51889,82,183,543,3003,277,0003,587,266(266,300)8%Equipment Rental61,50050,611(10,889)66,50063,01067,830(3,490)5%Insurance - District507,850355,498(152,352)532,850558,300543,50725,4505%Insurance - Dersonnel395,425388,153(7,722)369,692402,638389,28432,9479%Insurance - Berefits3,941,1063,856,407(11,4700)3,799,4153,535,0283,783,248(264,387)7%Legal Services - General1,500,00025,539(24,461)50,00050,00051,000-0%District Office Supplies703,9751,021,738317,763840,3051,093,0531,093,711252,74830%District Office Supplies733,9751,021,7383,17,653843,5071,252,74830%Softa Y Compliance324,475441,17003,350,0021,306,01331,000133,007Softa Y Compliance324,475441,0703,65,091,453,5722,74,01331%Repairs & Maint - Fauli			-		-	-				
Member Agencies O&M     319,266     510,296     191,030     541,714     560,000     552,548     18,286     3%       Dues & Memberships     160,899     207,264     46,364     203,022     208,647     207,143     5,555     3%       Consulting Services     2,217,200     2,315,418     98,218     3,543,300     3,277,000     3,587,266     (266,300)     -5%       District Fuel     260,000     224,618     24,613     315,000     300,000     321,300     150,00     56,300     543,507     25,450     5%       Insurance - District     507,850     355,498     (152,352)     532,850     558,300     543,507     25,450     5%       Insurance - Benefits     3,941,106     3,826,407     (114,700)     3,795,401     3320,400     (400,000)     -9%       Legal Services - Personnel     15,200,000     16,229,33     10,24,461     50,000     51,000     -0%       Legal Services - Personnel     50,000     15,020     16,829,33     10,92,000     320,400     400,000     9%     9%     111,4		-	-				-	-		
Dues & Memberships     160,899     207,264     46,364     203,082     208,647     207,143     5,565     3%       Election Expenses     135,000     101,675     (33,325)     -     180,000     180,000     180,000     -       Consulting Services     2,217,200     2,315,418     98,218     3,543,300     3,277,000     3,587,266     (26,600)     -       District Fuel     260,000     284,618     24,618     315,000     303,000     321,300     150,000     525,450     5%       Insurance - Personnel     395,425     388,153     (7,727)     366,662     402,638     389,284     32,947     9%       Insurance - Bersonnel     50,000     25,539     (24,461)     50,000     50,000     320,400     (400,00)     -     %       Legal Services - Bersonnel     50,000     1,529,333     1,020,000     620,000     320,400     (400,00)     -     %     %     83,711     252,748     30%     565,62     1,046,675     113,981     11%     %     84,77     50,612						-				
Election Expenses     135,000     101,675     (33,325)     -     180,000     180,000     180,000     -       Consulting Services     2,217,200     2,315,418     98,218     3,543,300     3,277,000     3,587,266     (266,300)     -8%       Equipment Rental     65,500     58,010     (10,889)     66,500     3,010     67,830     (3,490)     -5%       Insurance - District     260,000     284,618     24,618     315,000     330,000     521,300     15,000     5%       Insurance - District     395,425     388,153     (7,722)     369,692     402,638     389,284     32,947     9%       Insurance - Benefits     3,341,106     3,264,007     (114,700)     3,793,248     (264,387)     -7%       Legal Services - Personnel     50,000     1,629,933     10,93,051     1,033,11     252,748     30%       District Office Supplies     703,975     1,027,338     317,763     840,305     1,036,0175     113,981     11%       Repairs & Maint - Facilyment     756,362     914,673     158,311								-		
Consulting Services     2,217,200     2,315,418     98,218     3,543,300     3,277,000     3,587,266     (266,300)     -8%       Equipment Rental     61,500     50,611     (10,889)     66,500     63,010     67,830     (3,490)     -5%       Insurance - District     507,850     355,488     (152,352)     538,300     543,507     25,450     5%       Insurance - Personnel     3,954,25     388,153     (7,72)     369,692     402,638     389,284     32,947     9%       Insurance - Personnel     50,000     25,539     (24,461)     50,000     50,000     51,000     -     -     0%       Legal Services - Personnel     50,000     25,539     (24,461)     50,000     50,000     51,000     -     -     0%       District Office Supplies     703,975     1,021,738     317,763     840,305     1,093,053     1,083,711     252,748     30%       District Operating Supplies     522,904     808,078     285,174     1,045,529     1,4054,595     1,906,175     113,881     114,507	•	-		-	-		-		-	
Equipment Rental61,50050,611(10,889)66,50063,01067,830(3,490)5-%District Fuel260,000284,61824,618315,000330,000321,30015,0005%Insurance - District305,425338,153(7,727)366,692402,638389,28432,9479%Insurance - Benefits3.941,1063,826,407(114,700)3,799,4153,535,0283,783,248(264,387)-%Legal Services - Personnel50,00025,539(24,461)50,00050,00051,000-0%Legal Services - General1,520,0001,629,933109,9331,020,000620,000320,400(400,000)-3%District Office Supplies522,904808,078317,763840,3051,093,5331,083,711252,74833%Repairs & Maint Facilities710,781528,5281,186,6733,550,2483,6787374,225409,07510%Safety & Compliance324,725443,761119,036366,898363,787374,225(3,110)-1%SOCWAt114,500144,07026,57033,60015,36734,272120,367358%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases78,244,67071,764,911(6,479,759)79,439,25582,196,53481,453,5722,757,2793,5%Change in Operating Position69,03,88432,291,144 <td>-</td> <td></td> <td></td> <td></td> <td>3,543,300</td> <td></td> <td></td> <td></td> <td>-8%</td>	-				3,543,300				-8%	
Insurance - District507,850355,498(152,352)532,850558,300543,50722,4505%Insurance - Personnel395,425382,133(7,772)369,692402,638339,22432,9479%Insurance - Benefits3,941,1063,826,407(114,700)3,799,4153,555,0283,783,248(264,387)7%Legal Services - General1,520,00025,539(24,461)50,00050,00051,000-0%District Office Supplies703,9751,021,733317,763840,3051,033,0511,033,171125,74830%District Office Supplies522,904808,078285,1741,045,2691,159,2501,066,175113,98111%Repairs & Maint Facilities4,170,8315,289,5241,118,6973,950,2494,359,3244,029,254409,07510%Softey & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%Softey & Compliance2,359,5732,229,358(1,302,14)2,997,40123,079,5333,051,94487,4313%Water Purchases21,33,49123,670,442(3,663,049)28,97,81128,637,92129,740,043(33,000)-2%Total Operating Position69,03,88432,291,314(6,479,759)79,439,25582,196,53481,453,5722,757,2793,5%Change in Operating Position69,03,8843,291,314(6,479,759)79,439,25582,196,53481,453,5522				-					-5%	
Insurance - Personnel395,425388,153(7,272)369,692402,638389,28432,9479%Insurance - Benefits3,941,1063,826,407(114,700)3,799,4153,535,0283,783,248(264,387)-7%Legal Services - General1,520,0001,629,933109,9331,020,000620,000320,400(400,000)-39%District Office Supplies703,9751,021,778317,763840,3051,093,0531,083,711252,74830%District Operating Supplies522,904808,078285,1741,045,2691,159,2501,066,175113,98111%Repairs & Maint Equijment756,362914,673158,3111,074,5501,406,5951,096,041332,04531%Repairs & Maint Facilities4,170,8315,289,5281,118,6973,950,2494,359,3244,029,2544009,07510%Softey & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%Socuk4111,454,0889,482,006(1,972,082)9,471,9159,874,9759,612,796403,6604%Socuk41114,540141,07026,57033,600153,96734,722120,367358%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases2,733,49123,670,442(3,663,049)28,997,81128,637,92129,740,043(359,890)-1%Ma	District Fuel	260,000	284,618	24,618	315,000	330,000	321,300	15,000	5%	
Insurance - Benefits     3,941,106     3,826,407     (114,700)     3,799,415     3,535,028     3,783,248     (264,387)     -7%       Legal Services - Personnel     50,000     25,539     (24,461)     50,000     50,000     31,000     -0%       Legal Services - General     1,520,000     1,629,933     1,002,0000     620,000     32,040     (400,000)     -39%       District Office Supplies     522,904     808,078     2285,174     1,045,269     1,159,250     1,066,175     113,981     11%       Repairs & Maint - Facilities     4,170,831     5,289,528     1,118,697     3,950,249     4,359,324     4,029,254     409,075     10%       Softwart     11,450,08     9,482,106     (1,972,082)     9,471,915     9,874,975     9,612,796     403,060     4%       Softwart     114,500     141,070     26,570     3,600     153,967     34,223     (3,110)     -%       Softwart     114,500     141,070     26,570     3,600     153,967     34,272     120,367     34,272     120,360     4%	Insurance - District	507,850	355,498	(152,352)	532,850	558,300	543,507	25,450	5%	
Legal Services - Personnel50,00025,539(24,461)50,00050,00051,000-0%Legal Services - General1,520,0001,629,933109,9331,020,000620,000320,400(400,000)-39%District Office Supplies703,9751,021,738317,763840,3051,093,0531,083,711252,74830%District Oferating Supplies522,904808,078285,1741,045,2691,159,2501,066,175113,98111%Repairs & Maint - Equipment756,362914,673158,3111074,5501,406,5951,096,041332,04531%Repairs & Maint - Failities4,170,8315,289,5281,118,6973,950,2494,359,3244,029,254409,07510%Safety & Compliance324,725443,761119,036366,898363,787374,223(3,110)-1%SOCWA†11,45,00144,07026,5703,600153,96734,272120,367358%Vultilities12,359,5732,229,358(13,0214)2.992,1023,079,5333,051,94487,4313%Water Purchases27,33,49123,670,442(3,663,049)28,997,81128,637,92129,740,043(359,890)-1%Meter Purchases441,000360,439(80,561)Water Efficiency2,750,0001,080,122(1,669,858)1,883,0001,889,160(33,000)-2%Debt Service Expense9,622,59110,293,689 <td>Insurance - Personnel</td> <td>395,425</td> <td>388,153</td> <td>(7,272)</td> <td>369,692</td> <td>402,638</td> <td>389,284</td> <td>32,947</td> <td>9%</td>	Insurance - Personnel	395,425	388,153	(7,272)	369,692	402,638	389,284	32,947	9%	
Legal Services - General1,520,0001,629,933109,9331,020,000620,000320,400(400,000)-39%District Office Supplies703,9751,021,738317,763840,3051,093,0531,083,711252,74830%District Operating Supplies522,904808,078285,1741,045,2691,159,2501,066,175113,98111%Repairs & Maint - Facilities4,170,8315,289,5281,118,6973,950,2494,359,3244,029,254409,07510%Safety & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%SOCWA†11,454,0889,482,006(1,977,082)9,471,9159,874,9759,612,796403,0604%Special Outside Assessments114,500141,07026,57033,600153,96734,272120,367358%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases27,33,49123,670,442(3,663,049)28,997,81128,637,92129,740,043(33,000)-2%Total Operating Position69,003,88432,291,314Water Efficiency2,750,0001,080,142(1,669,858)1,883,0001,850,0001,889,160(33,000)-2%Change in Operating Position69,003,88432,291,31489,864,83622,119,05722,710,303General Fund <td>Insurance - Benefits</td> <td>3,941,106</td> <td>3,826,407</td> <td>(114,700)</td> <td>3,799,415</td> <td>3,535,028</td> <td>3,783,248</td> <td>(264,387)</td> <td>-7%</td>	Insurance - Benefits	3,941,106	3,826,407	(114,700)	3,799,415	3,535,028	3,783,248	(264,387)	-7%	
District Office Supplies703,9751,021,738317,763840,3051,093,0531,083,711252,74830%District Operating Supplies522,904808,0782285,1741,045,2691,159,2501,066,175113,98111%Repairs & Maint Equipment756,362914,673158,3111,074,5501,406,5951,096,041332,04531%Repairs & Maint Facilities4,170,8315,289,5281,118,6973,950,2494,359,3244,029,254409,07510%Safety & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%Special Outside Assessments114,54,0889,482,006(1,972,082)9,471,9159,874,9759,612,796403,0604%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases27,333,49123,670,442(3,663,049)28,979,81128,637,92129,740,043(33,000)-2%Total Operating Position69,003,88432,291,31489,864,83622,119,05722,710,303-75%Debt Service Expense9,622,59110,293,689671,0987,672,1248,150,0819,876,339477,9586%Capital Expenses:General Fund429,189147,452281,7371,652,5521,690,404461,58837,8522%Mark Fund36,591,38922,342,87114,248,51837,711,84132,529,8003,4,165,008(5,1	5					-		-		
District Operating Supplies522,904808,078285,1741,045,2691,159,2501,066,175113,98111%Repairs & Maint Equipment756,362914,673158,3111,074,5501,406,5951,096,041332,04531%Repairs & Maint Facilities4,170,8315,289,5281,118,6973,950,2494,359,3244,029,254409,07510%Safety & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%SOCWA+11,454,0889,482,006(1,972,082)9,471,9159,874,9759,612,796403,0604%Special Outside Assessments114,500141,07026,57733,600153,96734,272120,367358%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Meter Purchases27,333,49123,670,442(1,663,049)28,997,81128,637,92129,740,043(35,980)-1%Water Efficiency2,750,0001,080,142(1,669,858)1,883,0001,889,160(33,000)-2%Total Operating Position69,003,88432,291,31489,864,83622,119,05722,710,303-75%Debt Service Expense9,622,59110,293,689671,0987,672,1248,150,0819,876,339477,9586%Capital Expenses:24,87114,248,51837,711,84132,2529,80034,650,088(5,182,041-14%Water	8						-			
Repairs & Maint Equipment756,362914,673158,3111,074,5501,406,5951,096,041332,04531%Repairs & Maint Facilities4,170,8315,289,5281,118,6973,950,2494,359,3244,029,254409,07510%Safety & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%SOCWA+114,540,0889,482,006(1,972,082)9,471,9159,874,9759,612,796403,0604%Special Outside Assessments114,500141,07026,57033,600153,96734,272120,367358%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases27,333,49123,670,442(3,663,049)28,997,81128,637,92129,740,043(359,890)-1%Mater Efficiency2,750,0001,080,142(1,669,858)1,883,0001,889,160(33,000)-2%Total Operating Expenses78,244,67071,764,911(6,479,759)79,439,25582,196,53481,453,5722,757,2793.5%Change in Operating Position69,003,88432,291,31489,864,83622,119,05722,710,303-75%Debt Service Expense9,622,59110,293,689671,0987,672,1248,150,0819,876,339477,9586%Capital Expenses3,65,91,38922,342,87114,248,51837,711,84132,252,980034,165,008(5,182,041)-14% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
Repairs & Maint Facilities4,170,8315,289,5281,118,6973,950,2494,359,3244,029,254409,07510%Safety & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%SOCWA†11,450,0889,482,006(1,972,082)9,471,9159,874,9759,612,796403,0604%Special Outside Assessments114,500141,07026,57033,600153,96734,272120,367358%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases27,333,49123,670,442(3,663,049)28,997,81128,637,92129,740,043(359,890)-1%Meter Purchases441,000360,439(80,561) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
Safety & Compliance324,725443,761119,036366,898363,787374,235(3,110)-1%SOCWA†11,454,0889,482,006(1,972,082)9,471,9159,874,9759,612,796403,0604%Special Outside Assessments114,500141,07026,57033,600153,96734,272120,367358%Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases27,333,49123,670,442(3,663,049)28,97,81128,637,92129,740,043(359,890) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>										
SOCWA <sup>+</sup> 11,454,088     9,482,006     (1,972,082)     9,471,915     9,874,975     9,612,796     403,060     4%       Special Outside Assessments     114,500     141,070     26,570     33,600     153,967     34,272     120,367     358%       Utilities     2,359,573     2,229,358     (130,214)     2,992,102     3,079,533     3,051,944     87,431     3%       Water Purchases     27,333,491     23,670,442     (3,663,049)     28,977,811     28,637,921     29,740,043     (359,890)     -1*       Water Purchases     27,750,000     1,080,142     (1,669,858)     1,883,000     1,850,000     1,889,160     (33,000)     -2%       Total Operating Expenses     78,244,670     71,764,911     (6,479,759)     79,439,255     82,196,534     81,453,572     2,757,279     3.5%       Change in Operating Position     69,003,884     32,291,314     89,864,836     22,119,057     22,710,303     -75%       Debt Service Expense     9,622,591     10,293,689     671,098     7,672,124     8,150,081     9,876,339     477,958	•									
Special Outside Assessments     114,500     141,070     26,570     33,600     153,967     34,272     120,367     358%       Utilities     2,359,573     2,229,358     (130,214)     2,992,102     3,079,533     3,051,944     87,431     3%       Water Purchases     27,333,491     23,670,442     (3,663,049)     28,997,811     28,637,921     29,740,043     (359,860)     -1%       Meter Purchases     441,000     360,439     (80,561)     -										
Utilities2,359,5732,229,358(130,214)2,992,1023,079,5333,051,94487,4313%Water Purchases27,333,49123,670,442(3,663,049)28,997,81128,637,92129,740,043(359,890)-1%Meter Purchases441,000360,439(80,561)Water Efficiency2,750,0001,080,142(1,669,858)1,883,0001,889,160(33,000)-2%Total Operating Expenses78,244,67071,764,911(6,479,759)79,439,25582,196,53481,453,5722,757,2793.5%Change in Operating Position69,003,88432,291,31489,864,83622,119,05722,710,303-75%Debt Service Expense9,622,59110,293,689671,0987,672,1248,150,0819,876,339477,9586%Capital Expenses:General Fund429,189147,452281,7371,652,5521,690,404461,58837,8522%R&R Fund36,591,38922,342,87114,248,51837,711,84132,529,80034,165,008(5,182,041)-14%Water Supply Reliability Fund2,150,00024,5432,125,457-80,000-80,000-Planning & Construction Fund4,925,0002,588,4572,336,54318,626,83416,838,80328,002,260(1,788,030)-10%WUE Fund1,000,000641,936358,0644,019,9153,280,0004,181,984(739,915)-18%Total										
Water Purchases27,333,49123,670,442(3,663,049)28,997,81128,637,92129,740,043(359,890)-1%Meter Purchases441,000360,439(80,561)Water Efficiency2,750,0001,080,142(1,669,858)1,883,0001,880,0001,889,160(33,000)-2%Total Operating Expenses78,244,67071,764,911(6,479,759)79,439,25582,196,53481,453,5722,757,2793.5%Change in Operating Position69,003,88432,291,31489,864,83622,119,05722,710,303-75%Debt Service Expense9,622,59110,293,689671,0987,672,1248,150,0819,876,339477,9586%Capital Expenses:General Fund429,189147,452281,7371,652,5521,690,404461,58837,8522%R&R Fund36,591,38922,342,87114,248,51837,711,84132,529,80034,165,008(5,182,041)-14%Water Supply Reliability Fund2,150,00024,5432,125,457-80,000-80,000-Planning & Construction Fund4,925,0002,588,4572,336,54318,626,83416,838,80328,002,260(1,788,030)-10%WUE Fund1,000,000641,936358,0644,019,9153,280,0004,181,984(739,915)-18%Total Capital Expenses45,095,57825,745,25919,350,31962,011,14254,419,00766,810,840(7,5	•									
Meter Purchases441,000360,439(80,561)<										
Total Operating Expenses     78,244,670     71,764,911     (6,479,759)     79,439,255     82,196,534     81,453,572     2,757,279     3.5%       Change in Operating Position     69,003,884     32,291,314     89,864,836     22,119,057     22,710,303     -75%       Debt Service Expense     9,622,591     10,293,689     671,098     7,672,124     8,150,081     9,876,339     477,958     6%       Capital Expenses:     General Fund     429,189     147,452     281,737     1,652,552     1,690,404     461,588     37,852     2%       R&R Fund     36,591,389     22,342,871     14,248,518     37,711,841     32,529,800     34,165,008     (5,182,041)     -14%       Water Supply Reliability Fund     2,150,000     24,543     2,125,457     -     80,000     -     80,000     -       Planning & Construction Fund     4,925,000     2,588,457     2,336,543     18,626,834     16,838,803     28,002,260     (1,788,030)     -10%       WUE Fund     1,000,000     641,936     358,064     4,019,915     3,280,000     4,181,984					-	-	-	-	-	
Change in Operating Position   69,003,884   32,291,314   89,864,836   22,119,057   22,710,303   -75%     Debt Service Expense   9,622,591   10,293,689   671,098   7,672,124   8,150,081   9,876,339   477,958   6%     Capital Expenses:   General Fund   429,189   147,452   281,737   1,652,552   1,690,404   461,588   37,852   2%     R&R Fund   36,591,389   22,342,871   14,248,518   37,711,841   32,529,800   34,165,008   (5,182,041)   -14%     Water Supply Reliability Fund   2,150,000   24,543   2,125,457   80,000   -   80,000   -   80,000   -     WUE Fund   1,000,000   641,936   358,064   4,019,915   3,280,000   4,181,984   (739,915)   -18%     Total Capital Expenses   45,095,578   25,745,259   19,350,319   62,011,142   54,419,007   66,810,840   (7,592,135)   -12%	Water Efficiency	2,750,000	1,080,142	(1,669,858)	1,883,000	1,850,000	1,889,160	(33,000)	-2%	
Debt Service Expense     9,622,591     10,293,689     671,098     7,672,124     8,150,081     9,876,339     477,958     6%       Capital Expenses:	Total Operating Expenses	78,244,670	71,764,911	(6,479,759)	79,439,255	82,196,534	81,453,572	2,757,279	3.5%	
Capital Expenses:     429,189     147,452     281,737     1,652,552     1,690,404     461,588     37,852     2%       R&R Fund     36,591,389     22,342,871     14,248,518     37,711,841     32,529,800     34,165,008     (5,182,041)     -14%       Water Supply Reliability Fund     2,150,000     24,543     2,125,457     -     80,000     -     80,000     -       Planning & Construction Fund     4,925,000     2,588,457     2,336,543     18,626,834     16,838,803     28,002,260     (1,788,030)     -10%       WUE Fund     1,000,000     641,936     358,064     4,019,915     3,280,000     4,181,984     (739,915)     -18%       Total Capital Expenses     45,095,578     25,745,259     19,350,319     62,011,142     54,419,007     66,810,840     (7,592,135)     -12%	Change in Operating Position	69,003,884	32,291,314		89,864,836	22,119,057	22,710,303		-75%	
General Fund429,189147,452281,7371,652,5521,690,404461,58837,8522%R&R Fund36,591,38922,342,87114,248,51837,711,84132,529,80034,165,008(5,182,041)-14%Water Supply Reliability Fund2,150,00024,5432,125,457-80,000-80,000-Planning & Construction Fund4,925,0002,588,4572,336,54318,626,83416,838,80328,002,260(1,788,030)-10%WUE Fund1,000,000641,936358,0644,019,9153,280,0004,181,984(739,915)-18%Total Capital Expenses45,095,57825,745,25919,350,31962,011,14254,419,00766,810,840(7,592,135)-12%	Debt Service Expense	9,622,591	10,293,689	671,098	7,672,124	8,150,081	9,876,339	477,958	6%	
R&R Fund   36,591,389   22,342,871   14,248,518   37,711,841   32,529,800   34,165,008   (5,182,041)   -14%     Water Supply Reliability Fund   2,150,000   24,543   2,125,457   -   80,000   -   80,000   -     Planning & Construction Fund   4,925,000   2,588,457   2,336,543   18,626,834   16,838,803   28,002,260   (1,788,030)   -10%     WUE Fund   1,000,000   641,936   358,064   4,019,915   3,280,000   4,181,984   (739,915)   -18%     Total Capital Expenses   45,095,578   25,745,259   19,350,319   62,011,142   54,419,007   66,810,840   (7,592,135)   -12%	Capital Expenses:									
Water Supply Reliability Fund     2,150,000     24,543     2,125,457     80,000     80,000     80,000     -       Planning & Construction Fund     4,925,000     2,588,457     2,336,543     18,626,834     16,838,803     28,002,260     (1,788,030)     -10%       WUE Fund     1,000,000     641,936     358,064     4,019,915     3,280,000     4,181,984     (739,915)     -18%       Total Capital Expenses     45,095,578     25,745,259     19,350,319     62,011,142     54,419,007     66,810,840     (7,592,135)     -12%	General Fund	429,189	147,452	281,737	1,652,552	1,690,404	461,588	37,852	2%	
Planning & Construction Fund     4,925,000     2,588,457     2,336,543     18,626,834     16,838,803     28,002,260     (1,788,030)     -10%       WUE Fund     1,000,000     641,936     358,064     4,019,915     3,280,000     4,181,984     (739,915)     -18%       Total Capital Expenses     45,095,578     25,745,259     19,350,319     62,011,142     54,419,007     66,810,840     (7,592,135)     -12%	R&R Fund	36,591,389	22,342,871	14,248,518	37,711,841	32,529,800	34,165,008	(5,182,041)	-14%	
WUE Fund     1,000,000     641,936     358,064     4,019,915     3,280,000     4,181,984     (739,915)     -18%       Total Capital Expenses     45,095,578     25,745,259     19,350,319     62,011,142     54,419,007     66,810,840     (7,592,135)     -12%	Water Supply Reliability Fund	2,150,000	24,543	2,125,457	-	80,000	-	80,000	-	
Total Capital Expenses     45,095,578     25,745,259     19,350,319     62,011,142     54,419,007     66,810,840     (7,592,135)     -12%	•								-10%	
	WUE Fund	1,000,000	641,936	358,064	4,019,915	3,280,000	4,181,984	(739,915)	-18%	
Projected Change in Funds     14,285,714     (3,747,635)     20,181,570     (40,450,031)     (53,976,875)     -300%	Total Capital Expenses	45,095,578	25,745,259	19,350,319	62,011,142	54,419,007	66,810,840	(7,592,135)	-12%	
	Projected Change in Funds	14,285,714	(3,747,635)		20,181,570	(40,450,031)	(53,976,875)		-300%	

\*Forecasted values based on projections developed for 2017 Long Range Financial Plan and Cost of Service Study †Proposed FY 2020-21 wastewater treatment costs for Plant 3A are accounted for in their respective cost categories -35-

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

	FY 2018-19	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	Proposed vs Ap	proved
	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget*	Difference	%Δ
<b>Operating Revenues:</b>								
Water Sales	29,719,565	28,539,750	(1,179,815)	31,512,227	31,438,154	32,453,759	(74,073)	0%
Recycled Water Sales	6,126,568	5,161,153	(965,415)	6,438,316	5,941,355	6,694,582	(496,961)	-8%
Sewer Sales	22,677,534	25,463,110	2,785,576	24,065,352	25,446,037	25,433,620	1,380,684	6%
Other Operating Income	643,065	644,182	1,117	911,436	1,079,522	924,048	168,086	18%
Total Operating Revenues	59,166,731	59,808,194	641,463	62,927,332	63,905,068	65,506,008	977,736	2%
Non-Operating Revenues:								
Property Tax Revenue	28,194,179	29,110,656	916,477	28,599,883	30,744,255	29,580,859	2,144,372	7%
Investment Income	1,667,272	3,836,389	2,169,117	2,076,671	2,464,629	2,157,491	387,958	19%
Property Lease Income	1,732,671	1,769,978	37,307	1,800,265	1,943,911	1,870,512	143,646	8%
Misc. Non-Operating Income	250,812	(508,887)	(759,699)	250,812	250,812	250,812	-	0%
Total Non-Operating Revenues	31,844,934	34,208,136	2,363,202	32,727,631	35,403,607	33,859,674	2,675,976	8%
Total Revenues	91,011,665	94,016,330	3,004,665	95,654,963	99,308,675	99,365,682	3,653,712	4%
Operating Expenses:								
Salaries	13,164,836	12,351,646	(813,190)	13,073,384	14,531,475	13,783,077	1,458,092	11%
PERS Employer Contributions	2,204,117	2,103,329	(100,788)	2,374,048	2,610,595	2,665,295	236,547	10%
Defined Contribution 401A	240,620	216,790	(23,830)	240,739	263,876	253,556	23,137	10%
Educational Courses	76,420	42,309	(34,111)	79,934	80,360	81,533	426	1%
Travel & Meetings	299,710	291,470	(8,240)	347,140	340,301	354,083	(6,839)	-2%
Employee Relations	93,343	24,361	(68,981)	93,813	98,055	95,689	4,242	5%
General Services	488,149	444,251	(43,898)	490,292	528,874	496,758	38,582	8%
Annual Audit	54,000	34,468	(19,532)	62,500	55,000	63,750	(7,500)	-12%
Member Agencies O&M	319,266	510,296	191,030	541,714	560,000	552,548	18,286	3%
Dues & Memberships	134,415	189,586	55,171	139,857	129,722	142,654	(10,135)	-7%
Election Expenses	135,000	101,675	(33,325)	-	180,000	180,000	180,000	_
Consulting Services	1,317,200	1,242,708	(74,492)	1,603,300	1,799,000	1,608,466	195,700	12%
Equipment Rental	61,500	50,611	(10,889)	66,500	63,010	67,830	(3,490)	-5%
District Fuel	260,000	284,618	24,618	315,000	330,000	321,300	15,000	5%
Insurance - District	507,850	355,498	(152,352)	532,850	558,300	543,507	25,450	5%
Insurance - Personnel	373,746	370,874	(2,872)	339,306	371,257	357,486	31,951	9%
Insurance - Benefits	3,433,156	3,595,607				3,467,585		-2%
Legal Services - Personnel	50,000	25,539	162,451	3,267,475 50,000	3,216,962 50,000	51,000	(50,513)	-2% 0%
		-	(24,461)	-	-	-		
Legal Services - General	1,500,000	1,595,834	95,834	1,000,000	600,000	300,000	(400,000)	-40%
District Office Supplies	511,475	779,536	268,061	493,680	706,803	499,634	213,123	43%
District Operating Supplies	522,304	805,368	283,064	1,044,654	1,158,250	1,065,547	113,596	11%
Repairs & Maint Equipment	743,362	841,901	98,539	969,300	1,381,595	988,686	412,295	43%
Repairs & Maint Facilities	4,170,831	5,289,528	1,118,697	3,950,249	4,359,324	4,029,254	409,075	10%
Safety & Compliance	322,975	442,214	119,239	364,548	361,137	371,838	(3,410)	-1%
SOCWA†	11,454,088	9,482,006	(1,972,082)	9,471,915	9,874,975	9,612,796	403,060	4%
Special Outside Assessments	114,500	141,070	26,570	33,600	153,967	34,272	120,367	358%
Utilities	2,359,573	2,229,358	(130,214)	2,992,102	3,079,533	3,051,944	87,431	3%
Water Purchases	27,333,491	23,670,442	(3,663,049)	28,997,811	28,637,921	29,740,043	(359,890)	-1%
Meter Purchases	441,000	360,439	(80,561)		-	-	-	
Total Operating Expenses	72,686,926	67,873,335	(4,813,591)	72,935,711	76,080,291	74,780,131	3,144,581	4%
Change in Operating Position	18,324,739	26,142,995		22,719,252	23,228,384	24,585,551		2%
<u>Capital Expenses:</u> Capital Outlay Expense	429,189	147,452	281,737	1,652,552	1,690,404	461,588	37,852	2%
		·	,					
Projected Change in Fund	17,895,550	25,995,543		21,066,700	21,537,980	24,123,963		2%

\*Forecasted values based on projections developed for 2017 Long Range Financial Plan and Cost of Service Study

<sup>†</sup>Proposed FY 2020-21wastewater treatment costs for Plant 3A are accounted for in their respective cost categories

# MOULTON NIGUEL WATER DISTRICT - WATER EFFICIENCY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 2018-19	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	Proposed vs Ap	proved
	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget*	Difference	%Δ
Operating Revenues:								
Projected Water Efficiency Rev.	3,835,379	4,140,795	305,417	4,764,604	4,587,175	4,769,756	(177,429)	-4%
Non-Operating Revenues:								
Investment Income	91,074	157,725	66,651	-	4,857	(68,587)	4,857	-
Demand Offset Fees	65,000	37,702	(27,298)	36,000	96,079	36,000	60,079	167%
Operating Expenses:								
Labor	1,514,774	1,313,493	201,282	2,101,479	2,222,217	1,984,314	120,738	6%
Educational Courses	2,500	5,358	(2,858)	1,000	1,000	1,020	-	0%
Travel & Meetings	28,500	32,106	(3,606)	40,000	51,200	40,800	11,200	28%
Dues & Memberships	26,484	17,677	8,807	63,225	78,925	64,490	15,700	25%
Consulting Services	900,000	1,072,709	(172,709)	1,940,000	1,478,000	1,978,800	(462,000)	-24%
Legal Services	20,000	34,099	(14,099)	20,000	20,000	20,400	-	0%
Conservation Supplies	293,100	244,911	48,189	347,240	387,250	584,705	40,010	12%
Repairs & Maint Equipment	13,000	72,771	(59,771)	105,250	25,000	107,355	(80,250)	-76%
Safety & Compliance	1,750	1,547	203	2,350	2,650	2,397	300	13%
Water Efficiency	2,750,000	1,080,142	1,669,858	1,883,000	1,850,000	1,889,160	(33,000)	-2%
Total Operating Expenses	5,550,108	3,874,814	1,675,295	6,503,544	6,116,242	6,673,441	(387,302)	-6%
Change in Operating Position	(1,558,656)	461,409		(1,702,940)	(1,428,132)	(1,936,272)		-16%
Capital Expenses:								
Capital Outlays	-	-	-	36,025	-	-	(36,025)	-100%
RW Retrofits	50,000	-	50,000	8,476	8,000	9,232	(476)	-6%
AMI - Potable	600,000	587,962	12,038	3,585,501	3,000,000	3,785,019	(585,501)	-16%
AMI - RW Meters	-	-	-	-	-	-	-	-
RWOS - System Improvements	300,000	53,974	246,026	389,913	272,000	387,734	(117,913)	-30%
Total Capital Expenses	950,000	641,936	308,064	4,019,915	3,280,000	4,181,984	(739,915)	-18%
Projected Change in Fund	(2,508,656)	(180,527)		(5,722,855)	(4,708,132)	(6,118,256)		-18%

\*Forecasted values based on projections developed for 2017 Long Range Financial Plan and Cost of Service Study

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Overall District Revenues

	FY 2018-19				FY 2019-20		FY 2020	)-21	
Description	Approved Budget	Actuals	Difference		Approved Budget	Proposed Revenue	Forecasted Revenue	Difference	% Change
<b>Operating Revenue</b>									
Water Sales	29,719,565	28,539,750	(1,179,815)		31,512,227	31,438,154	32,453,759	(74,073)	0%
Recycled Water Sales	6,126,568	5,161,153	(965,415)		6,438,316	5,941,355	6,694,582	(496,961)	-8%
Sewer Sales	22,677,534	25,463,110	2,785,576		24,065,352	25,446,037	25,433,620	1,380,684	6%
Other Operating Income	643,065	644,182	1,117		911,436	1,079,522	924,048	168,086	18%
Total Operating Revenue Budget	59,166,731	59,808,194	641,463		62,927,332	63,905,068	65,506,008	977,736	2%
Non-Operating Revenue									
Property Tax Summary									
Secured Property Taxes	26,678,993	27,464,843	785,851		27,083,230	28,990,945	28,012,184	1,907,715	7%
Unsecured Taxes	860,007	827,986	(32,021)		805,485	998,654	833,113	193,169	24%
Supplemental and Miscellaneous Taxes	965,364	1,187,221	221,857		1,069,911	1,117,232	1,106,609	47,321	4%
Secured Taxes paid to SCWD	(310,185)	(369,394)	(59,209)		(358,743)	(362,576)	(371,048)	(3,833)	1%
Total Property Tax Summary Budget	28,194,179	29,110,656	916,477		28,599,883	30,744,255	29,580,859	2,144,372	7%
Other Non-Operating Revenue									
Investment Income	1,667,272	3,836,389	2,169,117		2,076,671	2,464,629	2,157,491	387,958	19%
Property Lease Income	1,732,671	1,769,978	37,307		1,800,265	1,943,911	1,870,512	143,646	8%
Misc. Non-Operating Income	250,812	(508 <i>,</i> 887)	(759,699)		250,812	250,812	250,812	-	0%
Total Other Non-Operating Revenue Budget	3,650,755	5,097,480	1,446,725		4,127,749	4,659,352	4,278,815	531,604	13%
Total Revenue Budget	91,011,665	94,016,330	3,004,665		95,654,963	99,308,675	99,365,682	3,653,712	4%

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Salaries and Benefits Summary

		FY 2019-20		FY 2020	-21			
Description	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Salaries								
Staff Salaries	12,165,189	11,311,339	(853,850)	11,998,338	13,217,797	12,672,983	1,219,459	10%
Directors Fees	189,930	138,512	(51,418)	194,040	203,742	197,921	9,702	5%
Overtime	620,178	645,499	25,321	690,802	899,598	721,888	208,795	30%
Standby	184,615	195,624	11,009	185,704	210,339	185,704	24,635	13%
Compensatory Time Expense	4,923	60,672	55,749	4,500	-	4,581	(4,500)	-100%
Total Salaries Budget	13,164,836	12,351,646	(813,190)	13,073,384	14,531,475	13,783,077	1,458,092	11%
CalPERS Budget								
PERs Employer Contributions	2,204,117	2,103,329	(100,788)	2,374,048	2,610,595	2,665,295	236,547	10%
Defined Contribution 401A	240,620	216,790	(23,830)	240,739	263,876	253,556	23,137	10%
Total CalPERS Budget	2,444,737	2,320,119	(124,618)	2,614,788	2,874,471	2,918,851	259,683	10%
Insurance - Benefits Budget								
Life and Health Insurance	2,386,860	2,149,601	(237,258)	2,267,126	2,156,140	2,388,513	(110,986)	-5%
Dental Insurance	248,051	164,084	(83,967)	196,351	202,582	207,150	6,231	3%
Vision Insurance	35,151	27,964	(7,187)	27,825	27,485	29,355	(340)	-1%
Disability Insurance	90,443	89,490	(953)	87,827	95,904	91,059	8,077	9%
OPEB Costs	250,278	253,815	3,537	253,441	259,028	290,697	5,587	2%
Auto Allowance	46,954	35,700	(11,254)	54,975	59,975	56,075	5,000	9%
Wellness	44,983	17,618	(27,365)	41,295	42,480	41,295	1,185	3%
Sick Leave Accrural	182,096	336,646	154,550	186,374	205,538	196,395	19,164	10%
Vacation Accrural	148,340	520,689	372,349	152,261	167,831	167,046	15,570	10%
Total Insurance - Benefits Budget	3,433,156	3,595,607	162,451	3,267,475	3,216,962	3,467,585	(50,513)	-2%
Total Salaries and Benefits Budget	19,042,729	18,267,373	(775,356)	18,955,646	20,622,908	20,169,513	1,667,262	9%

## Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Education, Travel, Mtgs Summary

		FY 2018-19		FY 2	019-20	FY 2020-21					
Description	Approved Budget	Actuals	Difference		oroved udget	Proposed Budget	Forecasted Budget	Difference	% Change		
Educational Courses											
Educational Courses	58,633	25,364	(33,269)		54,280	58,850	55,366	4,570	8%		
Certifications	17,787	16,945	(842)		25,654	21,510	26,167	(4,144)	-16%		
Total Educational Courses Budget	76,420	42,309	(34,111)		79,934	80,360	81,533	426	1%		
Travel & Meetings											
Travel and Expenses	118,459	131,421	12,962	1	32,200	139,506	134,844	7,306	6%		
Seminars, Conferences, and Meetings	181,251	160,049	(21,202)	2	14,940	200,795	219,239	(14,145)	-7%		
Total Travel & Meetings Budget	299,710	291,470	(8,240)	3	47,140	340,301	354,083	(6,839)	-2%		
Employee Relations											
Pre-Employment Costs	24,660	24,361	(299)		25,343	23,950	25,850	(1,393)	-5%		
Employee Relations (Recognition, Medical,											
Safety)	68,683	63,368	(5,315)		68,470	74,105	69,839	5,635	8%		
Total Employee Relations Budget	93,343	87,729	(5,613)		93,813	98,055	95,689	4,242	5%		

### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report General Services & Elections

		FY 2018-19		FY 2019-20		FY 2020	0-21	
Description	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Election Expenses								
Registrar of Voters	135,000	101,675	(33,325)	-	180,000	180,000	180,000	-
Annual Audit								
Annual Financial Records Audit	54,000	34,468	(19,532)	62,500	55,000	63,750	(7,500)	-12%
<u>General Services</u> Financial Services								
Billing Services	167,000	91,413	(75,587)	167,000	167,000	167,000	-	0%
Accounting Services	90,000	100,110	10,110	92,500	95,000	94,350	2,500	3%
Tax Collection Charges	73,549	71,065	(2,484)	73,192	74,974	74,656	1,782	2%
Unpaid Accounts Write-Off	105,100	72,030	(33,070)	95,100	132,500	97,002	37,400	39%
Engineering Services								
Mapping Updates	12,500	11,773	(727)	17,500	14,400	17,850	(3,100)	-18%
Overall Services								
Uniform Service	40,000	34,492	(5,508)	45,000	45,000	45,900	-	0%
Total General Services Budget	488,149	380,883	(107,266)	490,292	528,874	496,758	38,582	8%

### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Member Agencies O&M

		FY 2018-19			FY 2019-20	FY 2020-21			
Description	Approved Budget	Actuals	Difference		Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Potable Water Facilities									
San Juan Basin Authority (SJBA)	144,089	163,863	19,774		141,714	160,000	144,548	18,286	13%
Upper Chiquita Reservoir (UCR)	42,158	63,195	21,037		47,821	47,821	48,777	-	0%
5B Reservoir	6,000	-	(6,000)		6,806	6,806	6,942	-	0%
R6 Reservoir	20,000	13,947	(6 <i>,</i> 053)		22,687	22,687	23,140	-	0%
IRWD Emergency Interconnection	20,000	-	(20,000)		22,687	22,687	23,140	-	0%
Total Potable Water Facilities	232,247	241,006	8,759		241,714	260,000	246,548	18,286	8%
Recycled Water Facilities									
Upper Oso Reservoir System	87,019	269,291	172,383		300,000	300,000	306,000	-	0%
Total Recycled Water Facilities	87,019	269,291	172,383		300,000	300,000	306,000	-	0%
Total Member Agencies O&M	319,266	510,296	191,030		541,714	560,000	552,548	18,286	3%

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Dues and Memberships

District Dues and Memberships - Fund 1 Aliso Viejo Chamber of Commerce Association of California Cities Orange County (ACC-OC) Association of California Water Agencies (ACWA) California Association Sanitation Agencies (CASA) California Special Districts Association (CSDA) Dana Point Chamber of Commerce Laguna Hills Chamber of Commerce Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC)	1,200 4,660 31,000 8,000
Association of California Cities Orange County (ACC-OC) Association of California Water Agencies (ACWA) California Association Sanitation Agencies (CASA) California Special Districts Association (CSDA) Dana Point Chamber of Commerce Laguna Hills Chamber of Commerce Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	4,660 31,000
Association of California Water Agencies (ACWA) California Association Sanitation Agencies (CASA) California Special Districts Association (CSDA) Dana Point Chamber of Commerce Laguna Hills Chamber of Commerce Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	31,000
California Association Sanitation Agencies (CASA) California Special Districts Association (CSDA) Dana Point Chamber of Commerce Laguna Hills Chamber of Commerce Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	
California Special Districts Association (CSDA) Dana Point Chamber of Commerce Laguna Hills Chamber of Commerce Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	8,000
Dana Point Chamber of Commerce Laguna Hills Chamber of Commerce Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	
Laguna Hills Chamber of Commerce Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	4,660
Laguna Niguel Chamber of Commerce Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	705
Mission Viejo Chamber of Commerce San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	2,495
San Juan Capistrano Chamber of Commerce South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	2,500
South Orange County Economic Coalition (SOCEC) South Orange County Watershed Management Area (SOCWMA)	1,000
South Orange County Watershed Management Area (SOCWMA)	575
	4,660
	8,000
Southern California Water Alliance of POTW (SCAP)	2,500
Southern California Water Coalition (SCWC)	10,000
Technology Approval Group (TAG)	10,000
WateReuse Association of California	5,500
Total District Dues and Memberships Budget	97,45
District Dues and Memberships - Fund 6	
California Water Efficiency Partnership (CalWEP)	6,000
ImagineH2O	5,000
Industry–University Cooperative Research Centers Program (IUCRC)	30,000
Sustain SoCal	5,000
Water Research Foundation (WRF)	19,000
Water Energy Efficiency Alliance (WEEA)	2,500
UC Davis CWEE	10,000
Total District Dues and Memberships Budget	77,500
Staff Dues and Memberships	
Staff Development Memberships	33,692
Total Staff Dues and Memberships Budget	33,692
Total Dues and Memberships Budget	33,03

4/23/2020

## Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Consultants FY 2020-21

Description	FY 2020-21 Proposed Budget
Fund 1 Consulting	
General Outreach	300,000
Govt. Affairs	96,000
Finance Consultants	182,500
Contract & Document Management	27,600
IT Support	116,000
Engineering Support	325,000
Wastewater Treatment Support	60,000
Infiltration & Inflow Assessment	250,000
Eastern Transmission Main Assessment	90,000
Inspection Services	50,000
Cell Site Management	100,000
FOG Program	130,000
GIS Support	31,900
Human Resources Support	20,000
Electrical Services	20,000
Total Fund 1 Overall Consulting Expenses	1,799,000

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Equipment Rental & Fuel

	FY 2018-19				FY 2019-20	FY 2020-21				
Description	Approved Budget	Actuals	Difference		Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change	
Equipment Rental										
Office Equipment	60,012	50,611	(9,401)		65,000	62,010	66,300	(2,990)	-5%	
Misc. Field Equipment	1,488	-	(1,488)		1,500	1,000	1,530	(500)	-33%	
Total Equipment Rental Budget	61,500	50,611	(10,889)		66,500	63,010	67,830	(3,490)	-5%	
District Fuel										
Unleaded Fuel	150,000	132,970	(17,030)		185,000	190,000	188,700	5,000	3%	
Diesel Fuel	100,000	141,942	41,942		120,000	130,000	122,400	10,000	8%	
Vehicle Oil	10,000	9,706	(294)		10,000	10,000	10,200	-	0%	
Total District Fuel Budget	260,000	284,618	24,618		315,000	330,000	321,300	15,000	5%	

### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report District Insurance Summary

	FY 2018-19				FY 2019-20	FY 2020-21			
Description	Approved Budget	Actuals	Difference		Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Insurance - District									
Property Insurance	100,000	62,720	(37,280)		100,000	100,000	102,000	-	0%
Automobile and General Liability	400,000	295,439	(104,561)		425,000	450,000	433,500	25,000	6%
Misc. Insurance General	7,850	(2,660)	(10,510)		7,850	8,300	8,007	450	6%
Total Insurance - District Budget	507,850	355,498	(152,352)		532,850	558,300	543,507	25,450	5%
Insurance - Personnel									
State Unemployment	25,000	3,092	(21,908)		25,000	25,000	26,798	-	0%
Workers Comp	163,178	183,898	20,720		125,084	136,002	131,853	10,918	9%
Medicare Insurance	170,998	176,023	5,025		175,567	193,545	184,907	17,978	10%
Employer FICA	14,570	7,860	(6,710)		13,655	16,709	13,928	3,054	22%
Total Insurance - Personnel Budget	373,746	370,874	(2,872)		339,306	371,257	357,486	31,951	9%

### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Legal Services

		FY 2018-19			FY 2019-20	FY 2020-21			
Description	Approved Budget	Actuals	Difference		Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Legal Services									
Legal Service - General	1,500,000	1,595,834	95,834		1,000,000	600,000	300,000	(400,000)	-40%
Legal Services - Personnel	50,000	25,539	(24,461)		50,000	50,000	51,000	-	0%
Total Legal Services	1,550,000	1,621,373	71,373		1,050,000	650,000	351,000	(400,000)	-38%

### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report District Supplies

		FY 2018-19		FY 2019-20		FY 202	0-21	
Description	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
District Office Supplies								
General Office	151,150	447,585	296,435	139,680	122,303	142,474	(17,377)	-12%
Billing Supplies	196,000	200,295	4,295	196,000	217,000	196,000	21,000	11%
Community Relations	143,825	100,417	(43,408)	135,000	345,000	137,700	210,000	156%
Shipping	20,500	31,239	10,739	23,000	22,500	23,460	(500)	-2%
Total District Office Supplies Budget	511,475	779,536	268,061	493,680	706,803	499,634	213,123	43%
District Operating Supplies								
Operating Supplies	400,589	636,322	235,733	387,188	437,250	394,931	50,063	13%
Chemicals	121,715	169,047	47,332	657,467	721,000	670,616	63,533	10%
Total District Operating Supplies Budget	522,304	805,368	283,064	1,044,654	1,158,250	1,065,547	113,596	11%

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Repairs and Maintenance

		FY 2018-19		FY 2019-20		FY 202	0-21	
Description	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
<b>Repairs and Maintenance - Equipment</b>								
Office Equipment	14,300	17,467	3,167	12,050	279,000	12,291	266,950	2215%
Field Equipment	22,000	30,850	8,850	28,250	29,500	28,815	1,250	4%
Infrastructure Technology Hardware	85,500	172,579	87,079	114,700	165,600	116,994	50,900	44%
Computer Support Contracts	391,562	360,614	(30,948)	584,300	667,495	595,986	83,195	14%
Vehicle Maintenance and Repair	230,000	260,393	30,393	230,000	240,000	234,600	10,000	4%
Total Repairs and Maintenance - Equipment								
Budget	743,362	841,901	98,539	969,300	1,381,595	988,686	412,295	43%
<b>Repairs and Maintenance - Facilities</b>								
System Maintenance	733,000	908,074	175,074	809,744	676,554	825,939	(133,190)	-16%
System Repairs	1,158,000	2,224,218	1,066,218	944,500	1,735,500	963,390	791,000	84%
Janitorial Services	15,000	17,152	2,152	29,460	42,000	30,049	12,540	43%
Landscape and Tree Maintenance	326,760	343,550	16,790	341,742	372,988	348,577	31,246	9%
Waste Disposal	30,000	166,386	136,386	361,814	330,000	369,050	(31,814)	-9%
Underground Service Alert	5,000	6,688	1,688	8,000	8,000	8,160	-	0%
Contract & Maintenance Agreements	195,532	216,040	20,507	315,307	222,600	321,613	(92,707)	-29%
Pest Control	32,539	26,015	(6,524)	34,682	34,682	35,376	-	0%
Paving Repairs	1,150,000	967,998	(182,002)	650,000	300,000	663,000	(350,000)	-54%
Electrical & Instrumentation	105,000	95,582	(9,418)	115,000	67,000	117,300	(48,000)	-42%
Raising Valves and Manholes	300,000	175,020	(124,980)	220,000	450,000	224,400	230,000	105%
Permits	120,000	142,806	22,806	120,000	120,000	122,400	-	0%
Total Repairs and Maintenance - Facilities								
Budget	4,170,831	5,289,528	1,118,697	3,950,249	4,359,324	4,029,254	409,075	10%
Meter/Vault Purchases								
Meter/Vault Replacement	441,000	360,439	(80,561)	-	-	-	-	-
Total Meter/Vault Purchases Budget	441,000	360,439	(80,561)	-	-	-	-	-

### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Safety Program

		FY 2018-19			FY 2019-20	FY 2020-21			
Description	Approved Budget	Actuals	Difference		Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Safety Program and Regulatory Compliance									
Safety Equipment and Supplies	77,000	227,033	150,033		100,600	98,340	102,612	(2,260)	-2%
Safety Shoes	34,975	26,844	(8,131)		38,323	39,557	39,089	1,235	3%
Safety Training	31,000	22,975	(8,025)		35,000	35,700	35,700	700	2%
Regulatory Compliance	180,000	165,361	(14,639)		190,625	187,540	194,438	(3,085)	-2%
Total Safety Program and Regulatory									
Compliance Budget	322,975	442,214	119,239		364,548	361,137	371,838	(3,410)	-1%

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report SOCWA

		FY 2018-19		FY 2019-20		FY 202	0-21	
Description	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Wastewater Treatment								
General Fund	-	-	-	-	-	-	-	-
PC 2 - JB Latham Treatment Plant	1,417,106	1,363,096	(54,010)	1,427,491	1,488,235	1,448,722	60,744	4.3%
PC 5 - San Juan Creek Ocean Outfall	116,534	102,573	(13,961)	117,388	122,383	119,134	4,995	4.3%
PC 2SO - Recycled Water Permit	28,256	71,694	43,438	28,463	29,674	28,886	1,211	4.3%
PC 15 - Coastal Treatment Plant	316,339	235,722	(80,617)	318,657	332,217	323,397	13,560	4.3%
PC 17 - Regional Treatment Plant	7,247,912	6,991,238	(256,674)	7,301,025	7,611,707	7,409,617	310,682	4.3%
PC 21 - Effluent Transmission Main	13,305	13,480	175	13,403	13,973	13,602	570	4.3%
PC 24 - Aliso Creek Ocean Outfall	211,499	238,376	26,877	213,049	222,115	216,218	9,066	4.3%
Pretreatment Program	52,058	50,304	(1,754)	52,439	54,671	53,219	2,231	4.3%
Use Audit Refund	-	(292,939)	(292,939)	-	-	-	-	-
Total Wastewater Treatment Budget	9,403,009	8,773,544	(629,465)	9,471,915	9,874,975	9,612,796	403,060	4.3%

### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Special Outside Assessments

		FY 2018-19	FY 2019-20			FY 2020-21				
Description	Approved Budget	Actuals	Difference		Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change	
Special Outside Assessments										
Department of Health Services (DOHS) Fees	5,000	96	(4,905)		5,000	5,000	5,100	-	0%	
LAFCO Fees	27,500	27,412	(88)		28,600	28,382	29,172	(218)	-1%	
Property Tax Assessment	82,000	113,562	31,562		-	120,585	-	120,585	-	
Total Special Outside Assessments Budget	114,500	141,070	26,570		33,600	153,967	34,272	120,367	358%	

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Utilities

		FY 2018-19		FY 2019-20			FY 2020-21				
Description	Approved Budget	Actuals	Difference		Approved Budget		Proposed Budget	Forecasted Budget	Difference	% Change	
<u>Utilities</u>											
Electric Utilities (SCE and SDG&E)	2,152,500	1,994,055	(158,445)		2,753,033		2,826,439	2,808,093	73,406	3%	
Gas Utility (Southern CA Gas)	7,073	8,498	1,426		10,069		7,894	10,271	(2,175)	-22%	
Water Utility	-	-	-		9,000		-	9,180	(9,000)	-100%	
Overall Telephone	120,000	134,712	14,712		140,000		153,000	142,800	13,000	9%	
Mobile Communication	80,000	92,093	12,093		80,000		92,200	81,600	12,200	15%	
Total Utilities Budget	2,359,573	2,229,358	(130,214)		2,992,102		3,079,533	3,051,944	87,431	3%	

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Water Purchases

		FY 2018-19		FY 2019-20		FY 202	0-21	
Description	Approved Budget	Actuals	Difference	Approved Budget	Proposed Budget	Forecasted Budget	Difference	% Change
Variable Water Purchase Cost								
MWD Full Service - Tier 1 Treated	16,368,110	13,464,480	(2,903,630)	17,416,845	16,707,334	17,801,209	(709,511)	-4%
MWD Full Service - Tier 1 Untreated	6,344,042	6,075,903	(268,139)	6,613,736	6,819,029	6,836,027	205,293	3%
Baker Variable Cost	917,129	725,504	(191,625)	940,057	958,858	958 <i>,</i> 858	18,801	2%
Total Variable Water Cost	23,629,281	20,265,887	(3,363,393)	24,970,638	24,485,221	25,596,094	(485,417)	-2%
Fixed Water Purchase Cost								
MWDOC Ready-to-Serve Charge	1,274,926	1,251,254	(23,671)	1,303,683	1,344,688	1,380,371	41,005	3%
MWDOC Capacity Charge	487,713	361,429	(126,284)	499,056	401,090	533,082	(97,966)	-20%
MWDOC Connection Charge	645,064	644,506	(557)	648,956	650,882	664,975	1,926	0%
Reclaimed Water Rebate	(196,504)	(49,908)	146,596	-	-	-	-	-
Joint Regional Water Supply System	448,092	473,598	25,506	500,570	479,087	482,061	(21,483)	-4%
Santiago Aqueduct Commission (SAC)	20,820	30,458	9,638	26,051	26,344	26,344	293	1%
East Orange County Feeder #2 (EOCF2)	76,875	212,722	135,847	119,893	308,953	115,460	189,060	158%
South County Pipeline (SCP)	141,738	88,960	(52,778)	103,340	99,519	99,519	(3,821)	-4%
Baker Fixed Cost	805,487	391,535	(413,952)	825,624	842,137	842,137	16,512	2%
Total Fixed Water Cost	3,704,211	3,404,555	(299,656)	4,027,173	4,152,699	4,143,949	125,527	3%
Total Water Purchase Cost	27,333,491	23,670,442	(3,663,049)	28,997,811	28,637,921	29,740,043	(359,890)	-1%

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Staffing Plan

Division, Department and Position Title	Adopted FY 2018-19	Adopted FY 2019-20	Proposed FY 2020-21	Notes
Board of Directors				
BOARD MEMBERS	7	7	7	_
	7	7	7	
Board of Directors Total	7	7	7	
<u>Administration</u> General Manager				
ADMINISTRATIVE ANALYST	1	1	1	
ASSISTANT GENERAL MANAGER	1	1	1	
BOARD SECRETARY/EXECUTIVE ASSISTANT	1	1	1	
COMMUNICATIONS COORDINATOR	2	1	1	
DIRECTOR OF REGIONAL & LEGAL AFFAIRS	1	1	0	
GENERAL MANAGER	1	1	1	
GOVERNMENT AFFAIRS OFFICER	1	1	1	
OUTREACH	0	0	1	New Position Proposed for FY 2020/21
	8	7	7	
Human Resources	C C			
DIRECTOR OF HUMAN RESOURCES	1	1	1	
HUMAN RESOURCES ANALYST	0	1	1	
SENIOR HUMAN RESOURCES ANALYST	1	1	1	
	2	3	3	—
Information Technology	2	5	5	
INFORMATION SYSTEMS ADMINISTRATOR	3	3	3	
INFORMATION SYSTEMS ANALYST	1	2	3	New Position Proposed for FY 2020/21
INFORMATION SYSTEMS MANAGER	1	1	1	
INFORMATION SYSTEMS OFFICER	1	1	1	
SCADA ANALYST	1	0	0	
	7	7	8	—
Administration Total	17	17	18	
Engineering Administrative Services				
ADMINISTRATIVE ANALYST	1	1	2	
ADMINISTRATIVE ASSISTANT	1	1	0	
CONTRACTS ANALYST	1	1	1	
DIRECTOR OF ENGINEERING	1	1	1	
	4	4	4	—
Engineering Services				
CROSS CONNECTION INSPECTOR	3	3	3	
CROSS CONNECTION SUPERVISOR	1	1	1	
DEVELOPMENT SERVICES SPECIALIST	1	1	1	
ENGINEERING MANAGER	1	1	2	
GIS ADMINISTRATOR	1	1	1	
GIS ANALYST	1	1	1	
GIS TECHNICIAN	1	1	1	
INSPECTION SUPERVISOR	1	1	1	
INSPECTOR	4	4	5	New Position Proposed for FY 2020/21
PRINCIPAL ENGINEER	3	4	3	
RECORDS AND MAPPING COORDINATOR	1	0	0	
RECORDS AND MAPPING TECHNICIAN	1	1	1	
RECYCLED WATER INSPECTOR	3	3	3	
SENIOR ENGINEER	2	2	2	
SUPERINTENDENT OF ENGINEERING	1	1	1	
	25	25	26	—

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Staffing Plan

Division, Department and Position Title	Adopted FY 2018-19	Adopted FY 2019-20	Proposed FY 2020-21	Notes
Engineering (Cont.)				
Wastewater Treatment Plant Operations				
SUPERINTENDENT OF WASTEWATER OPERATIONS	1	1	1	
WASTEWATER TREATMENT PLANT OPERATOR	4	4	4	
WASTEWATER TREATMENT PLANT OPERATOR IN TRAINING	0	1	1	—
Engineering Total	5 <b>34</b>	6 <b>35</b>	6 <b>36</b>	
Engineering Total	34	35	36	
Onevations				
<u>Operations</u> Administrative Services				
DIRECTOR OF OPERATIONS	1	1	1	
REGULATORY COMPLIANCE COORDINATOR	0	1 0	1	
SAFETY AND COMPLIANCE COORDINATOR	<u> </u>	1	1	_
Facilities Maintenance	2	Z	5	
	1	1	1	
ELECTRICAL/INSTRUMENTATION SERVICES SUPERVISOR	4	4	1 4	
ELECTRICAL/INSTRUMENTATION TECHNICIAN			4 9	New Position Proposed for FY 2020/21
MAINTENANCE WORKER - FACILITIES	8 1	8 1	9 1	New Position Proposed for FF 2020/21
STATION MAINTENANCE SUPERVISOR SUPERINTENDENT OF OPERATIONS		1		
	1		1	
WATER DISTRIBUTION SUPERVISOR	1	1	1	
WATER SYSTEMS OPERATOR	4	4	4	
	20	20	21	
Utilities Maintenance				
COLLECTION SYSTEM SUPERVISOR	1	1	1	
LEAK DETECTION TECHNICIAN	0	3	3	
MAINTENANCE WORKER - COLLECTION SYSTEM	6	6	6	
MAINTENANCE WORKER - STREETS	14	14	14	
MECHANIC	3	3	3	
STREET CREW SUPERVISOR	2	2	2	
SUPERINTENDENT OF OPERATIONS	1	1	1	
SUPPORT SERVICES SUPERVISOR	1	1	1	_
	28	31	31	
Customer Service				
CUSTOMER ACCOUNT REPRESENTATIVES	13	13	12	
CUSTOMER ACCOUNT SUPERVISOR	1	1	2	
CUSTOMER SERVICE FIELD TECHNICIAN	14	14	13	
CUSTOMER SERVICE SUPERVISOR	2	2	2	
SUPERINTENDENT OF CUSTOMER SERVICE	1	1	1	_
	31	31	30	
<b>Operations Total</b>	81	84	85	
Finance & Water Descures				
Finance & Water Resources				
Administrative Services DIRECTOR OF FINANCE & WATER RESOURCES	1	1	1	
MARKETING & SOCIAL MEDIA COORDINATOR	0	1	1	
MARKETING & SOCIAL MEDIA COORDINATOR	1	2	2	
Wator Efficiency	1	Z	2	
Water Efficiency SENIOR WATER EFFICIENCY SPECIALIST	1	1	1	
SENIOR WATER RESOURCES ANALYST	1	1	1	
SENIOR WATER RESOURCES PLANNER	0	1	1	
WATER EFFICIENCY ANALYST	1	1	1	
WATER EFFICIENCY MANAGER	1	1	1	
WATER EFFICIENCY REPRESENTATIVE	3	3	1 4	New Desition Pronocod for EV 2020/21
			4	New Position Proposed for FY 2020/21
WATER EFFICIENCY SUPERVISOR	<u> </u>	9	10	_
Einanco	ð	Э	10	
	1	1	1	
CUSTOMER ENGAGEMENT COORDINATOR FINANCIAL DATA ANALYST	1 1	1 1	1 2	
FINANCIAL DATA ANALYST MANAGER OF FINANCIAL PLANNING	1	1	2	
	3	3	4	_
Finance & Water Resources Total	3 12	3 14	4 16	
Finance & Water Resources Total	12	14	10	

#### **Moulton Niguel Water District** Proposed 2020-21 Budget General Fund - Budget Detail Report Staffing Plan

Division, Department and Position Title	Adopted FY 2018-19	Adopted FY 2019-20	Proposed FY 2020-21	Notes
Accounting and Purchasing				
Administrative Services				
CONTROLLER	1	1	1	
	1	1	1	
Accounting				
ACCOUNTANT	4	4	4	
ACCOUNTING SUPERVISOR	1	1	1	
	5	5	5	
Purchasing				
BUYER	1	1	1	
INVENTORY CLERK	1	1	1	
	2	2	2	
Accounting and Purchasing Total	8	8	8	
Full Time Total	159	165	170	

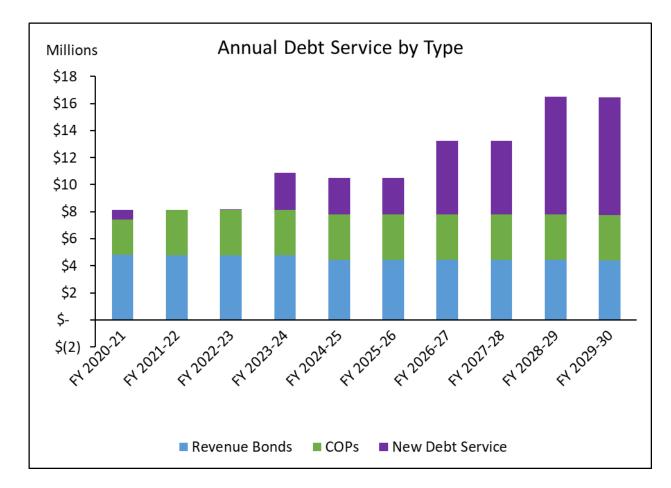
## Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Detailed Capital Outlays

	Capital Outlays	FY 2020-21
1	Meter Testbench	\$199,026
2	Replacement of Truck Unit #3	\$125,000
3	Replacement of Truck Unit #7	\$53,500
4	Replacement of Truck Unit #10	\$35,000
5	Replacement of Truck Unit #28	\$53,500
6	Replacement of Truck Unit #54	\$85,000
7	Replacement of Truck Unit #57	\$53,500
8	Replacement of Truck Unit #59	\$35,000
9	Replacement of Truck Unit #73	\$495,000
10	Replacement of Truck Unit #93	\$85,000
11	Replacement of Truck Unit #109	\$34,500
12	Proposed Inspector Truck	\$35,000
13	Dri-Prime Critically Silenced Bypass Pump	\$184,378
14	Generator	\$150,000
15	Onboard Truck Scales - Units #1097, #1007	\$12,000
16	Inflatable Sewer Plug 24"-46"	\$10,000
17	Toughbooks & Accessories (2)	\$10,000
18	Replacement of 2A Forklift	\$35,000
	Total FY 2020-21 Capital Outlays	1,690,404

## Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Debt Service Expense Detail

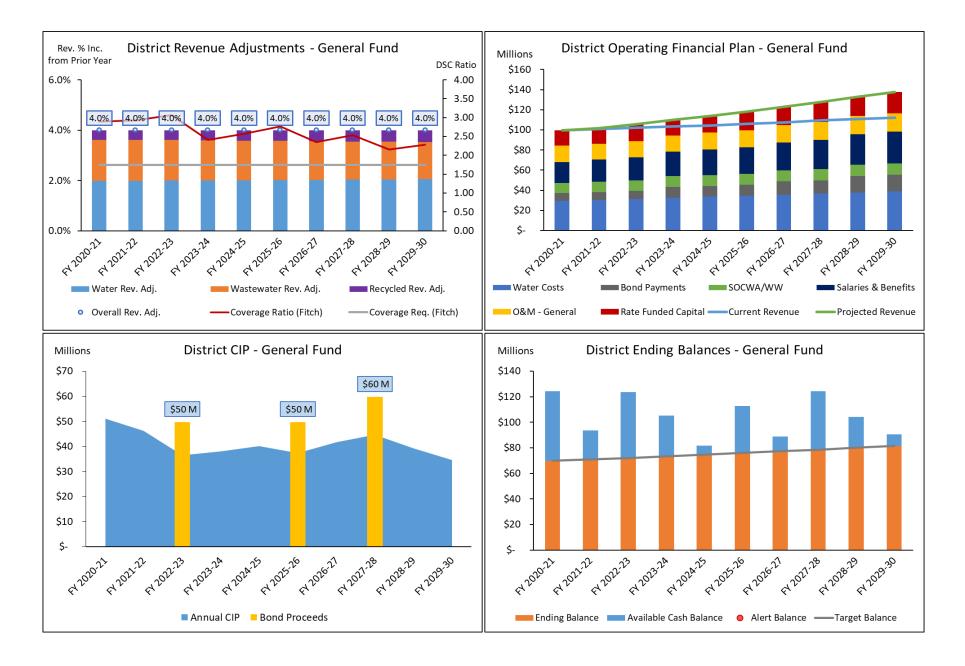
Description		FY 2020-21		
Description		Principal	Interest	Total
2019 Certificates of Participation - Fund 73	\$	1,215,000	\$ 2,136,331	\$ 3,351,331
2019 Revenue Bonds (Refunding of 2009 COPs) - Fund 12	\$	-	\$ 2,430,250	\$ 2,430,250
2015 Revenue Bonds (Refunding of 2003 COPs) - Fund 71	\$	1,990,000	\$ 378,500	\$ 2,368,500
Total FY 2019-20 Debt Service Expense	\$	3,205,000	\$ 4,945,081	\$ 8,150,081

# Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Debt Service Expense 10-Year



4/23/2020

#### Moulton Niguel Water District Proposed 2020-21 Budget General Fund - Budget Detail Report Long Range Financial Plan



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