



moulton niguel water district

**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. CALL MEETING TO ORDER:

2. PUBLIC COMMENTS:

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 REGULAR BOARD MEETINGS AND ESTABLISHING COMMITTEES (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

GENERAL MANAGER MATTERS:(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 www.mnwd.com.

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.

Section 2. 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.

#3.

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.

Section 5. 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.

Section 6. 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.

Section 7. 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.

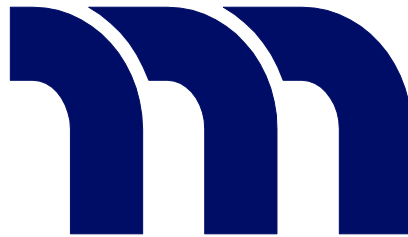
Section 9. In the event any part of this Resolution shall be deemed to be unenforceable, it is the intent of the Board that the remaining provisions shall remain in effect.

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



moulton niguel water district

STAFF REPORT

TO: Board of Directors **MEETING DATE:** April 23, 2020

FROM: Drew Atwater, Director of Finance & Water Resources
Johnathan Cruz, Financial Planning Manager

SUBJECT: Fiscal Year 2020-21 Proposed Budget

SUMMARY:

Issue: Proposed annual Budget for Fiscal Year 2020-21

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

Fiscal Impact: 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

#4.

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



moulton niguel water district

Proposed Fiscal Year 2020-21 Budget

Board Meeting

April 23, 2020

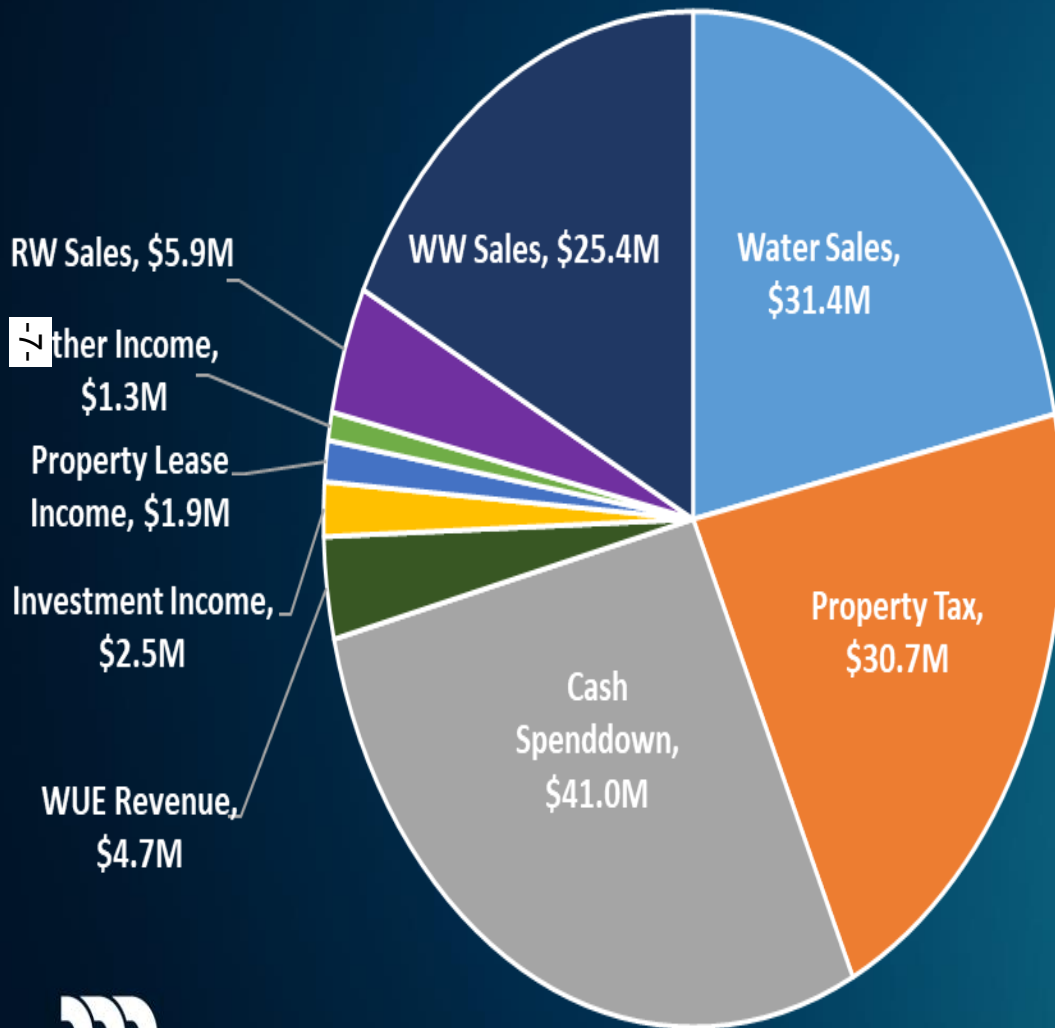
Workshop Agenda

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

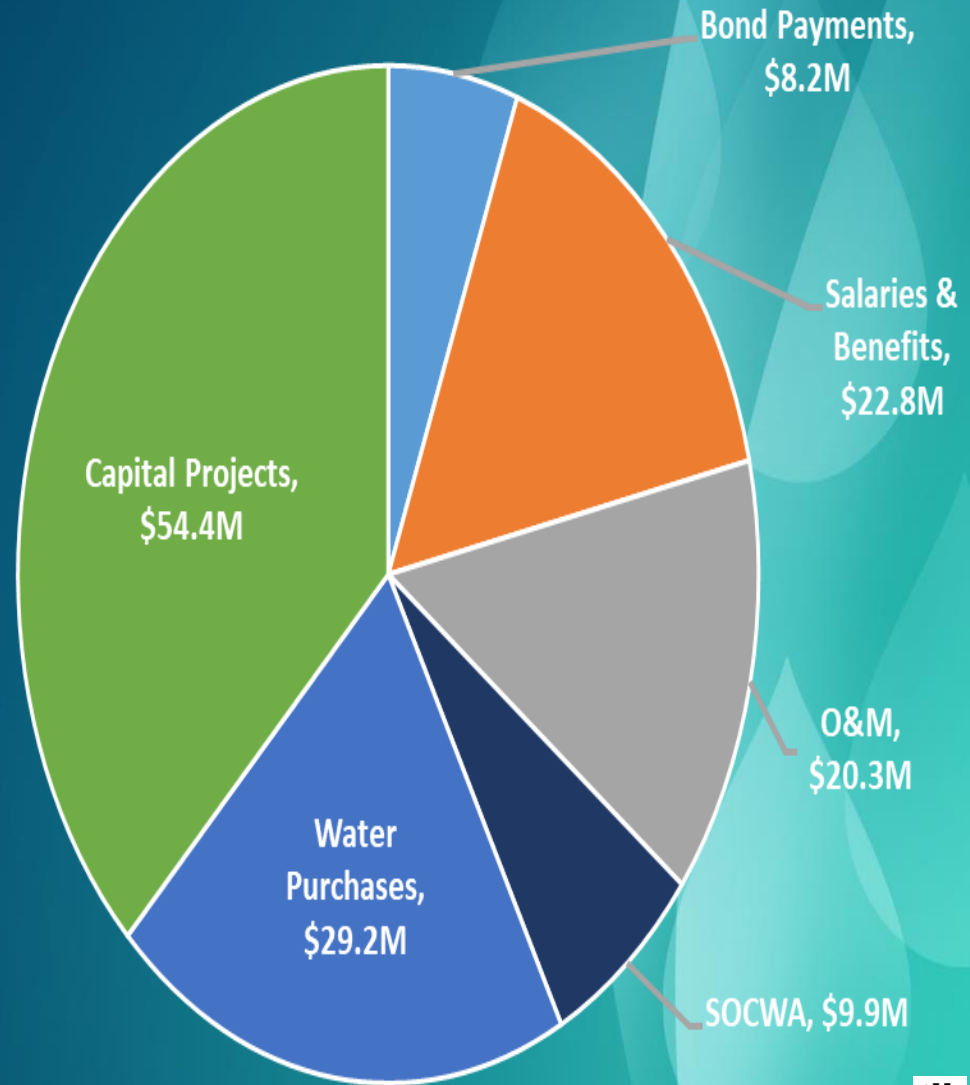


FY 2020-21 District Budget Summary

Source of Funds = \$144.8M



Use of Funds = \$144.8M



Budget Drivers

- Smart Investments in Infrastructure and Reliability

- External Cost Increases



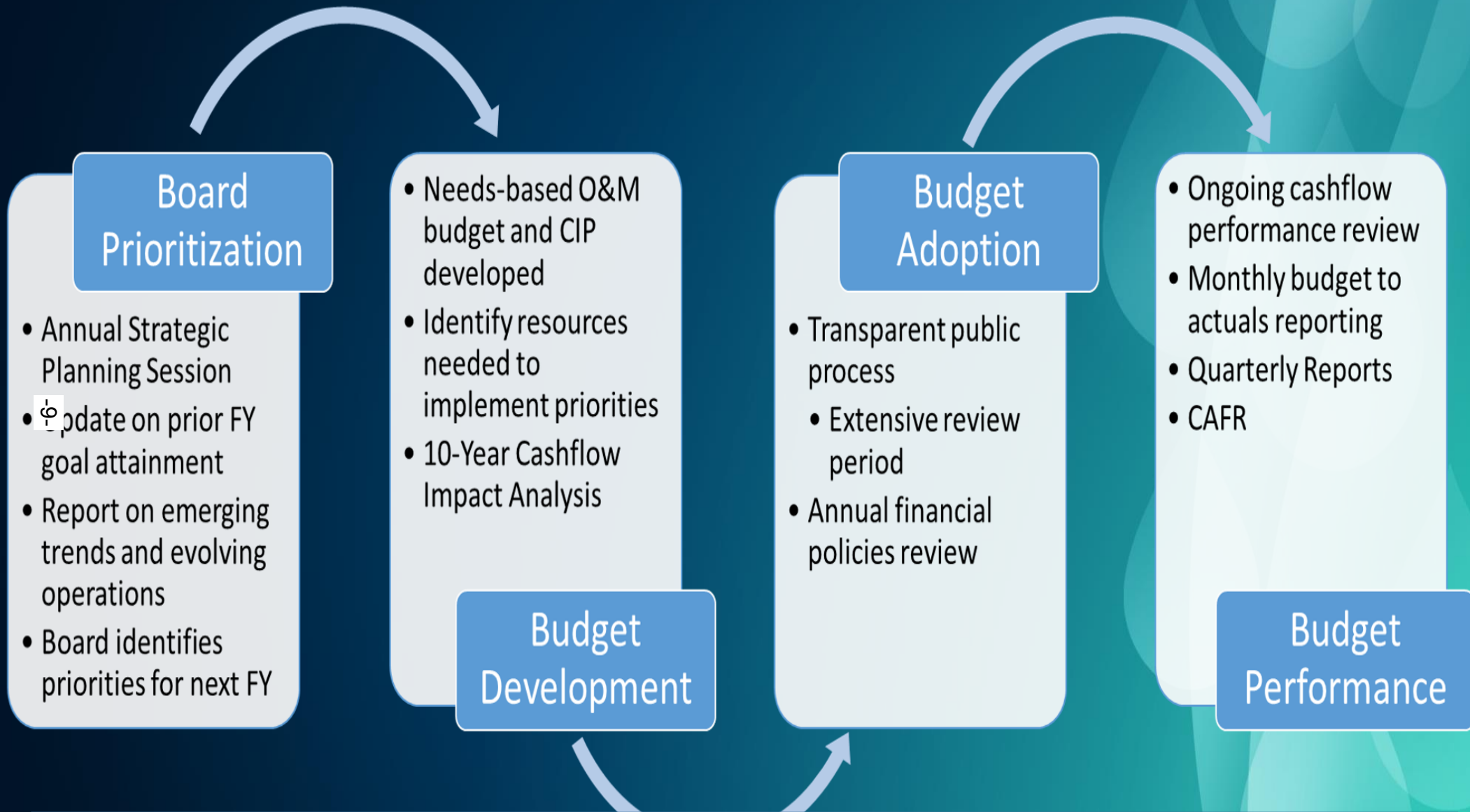
- MWD rate increases
 - CY 2021 – 3%
 - CY 2022 – 4%
- CPI at 3.4%



- Internal Cost Control

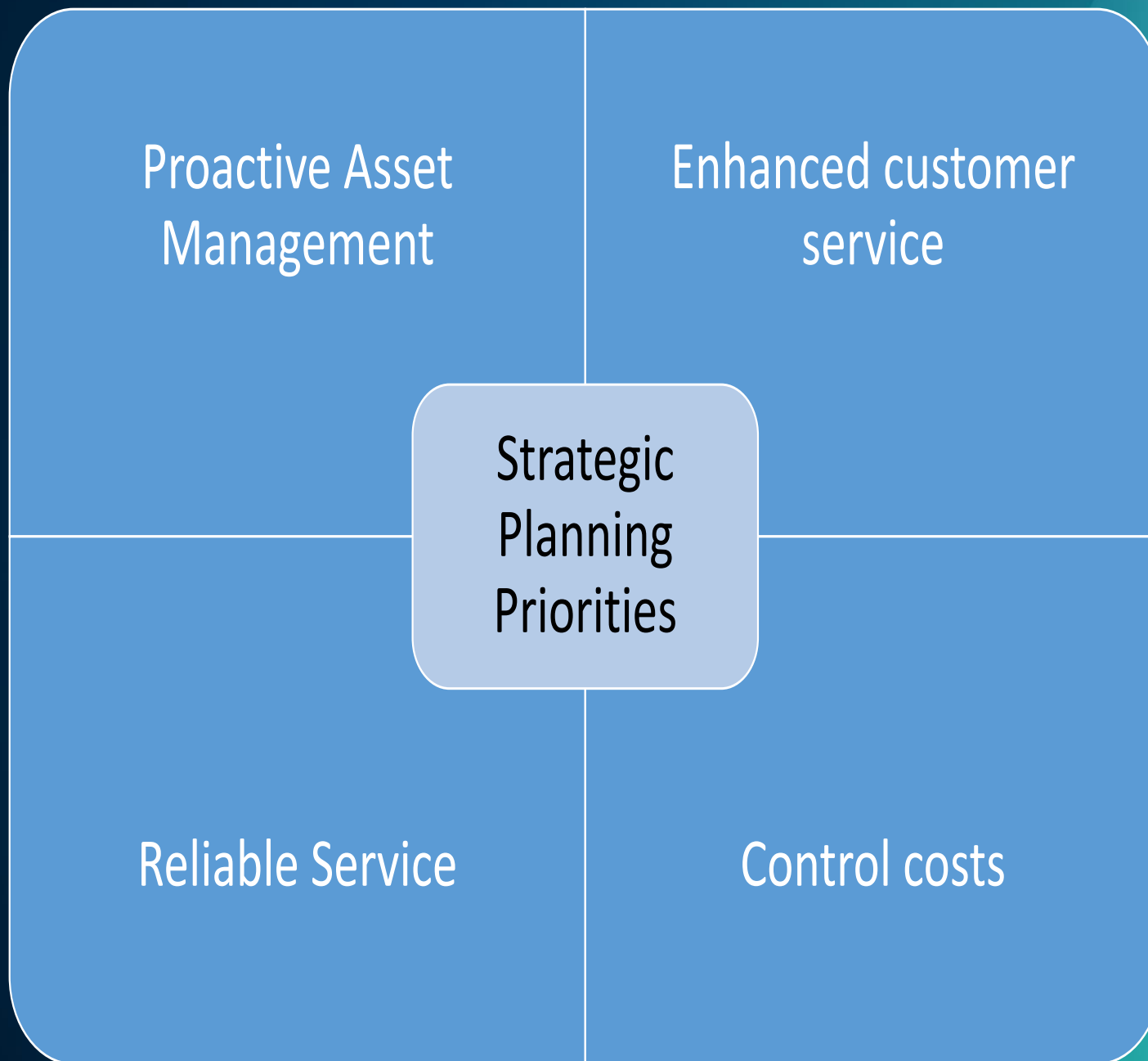
- •Proposed Total Budget decreased \$4 M from FY 2019-20 Budget

Budget Development and Tracking



Integrated 10-Year Cashflow Projections & GFOA Best Practices

Approach to Budgeting



-10-

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



Economic Outlook

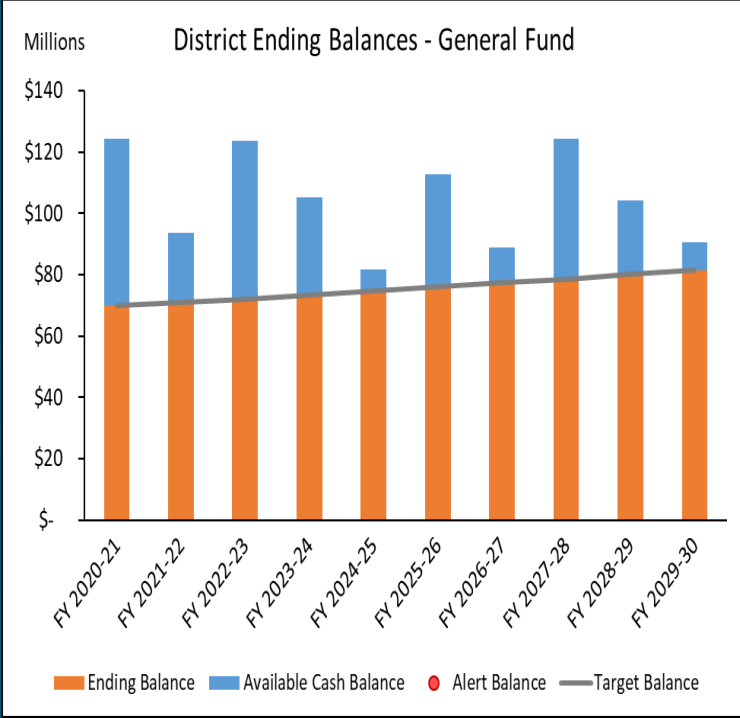
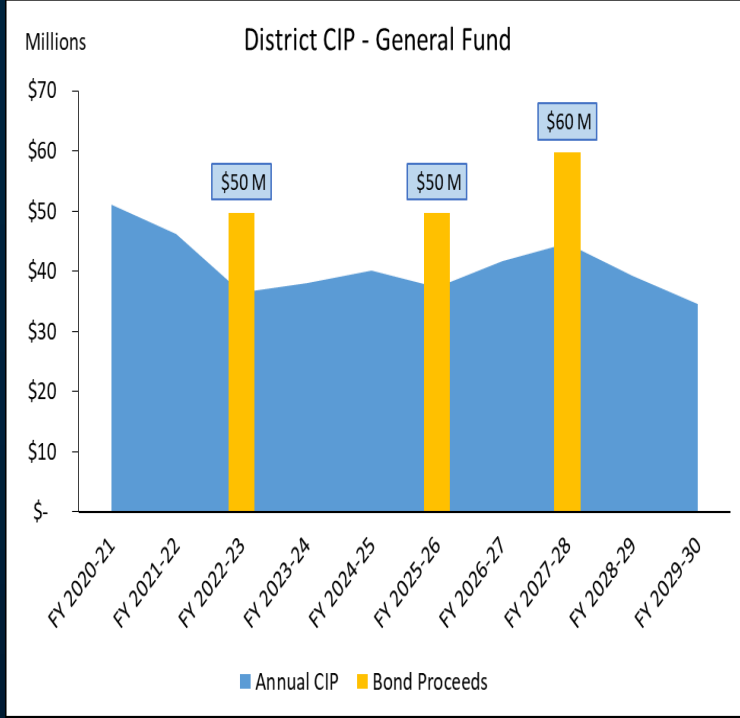
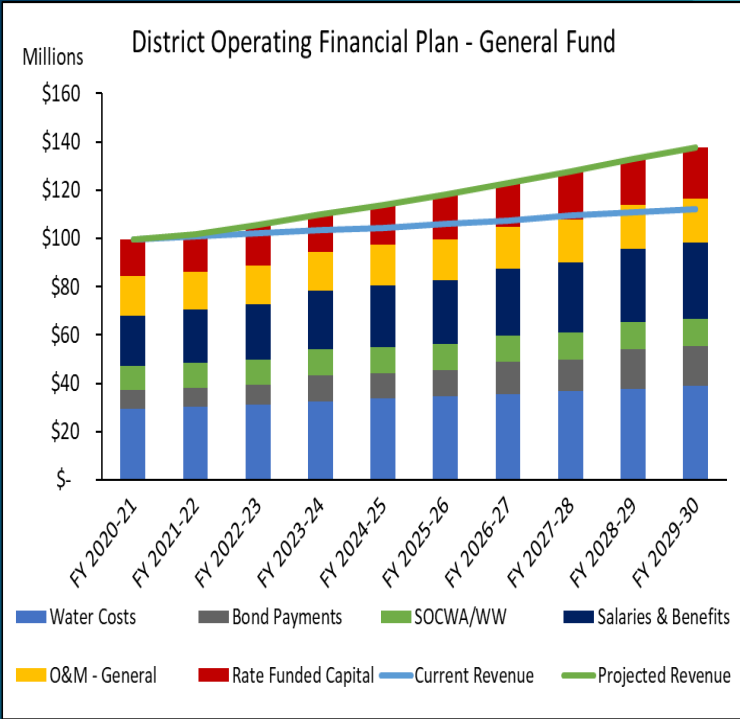
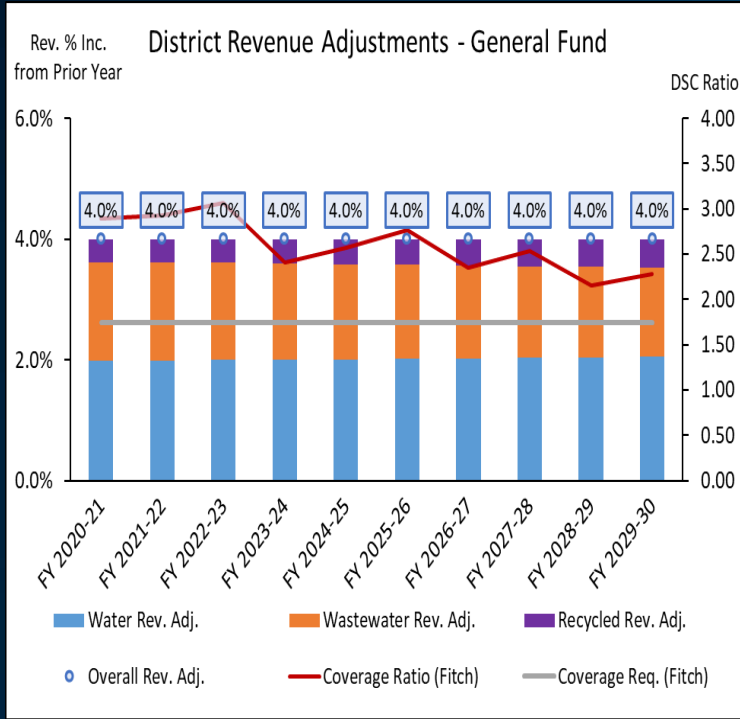
- Uncertainty for FY 2020-21 from Covid-19
 - Customer bill payments
 - Supply chain
 - Financial markets

-13-

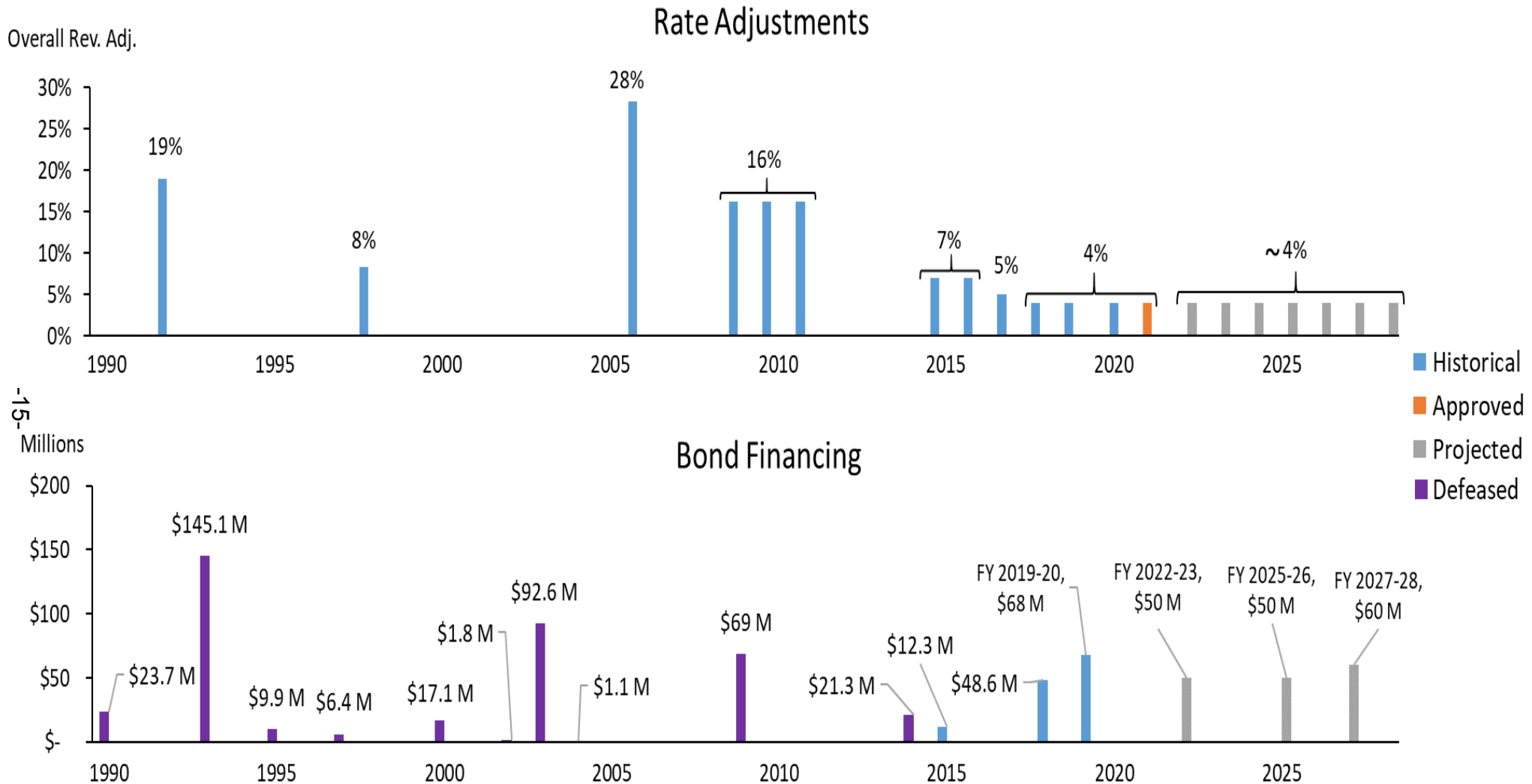
- District tools to mitigate risk & changing conditions:
 - Rate Stabilization Reserve = \$15.4M
 - Emergency Reserve = \$35.3M
 - Strong Credit Rating = Access to Capital



10-Year Cashflow w/ Proposed Budget



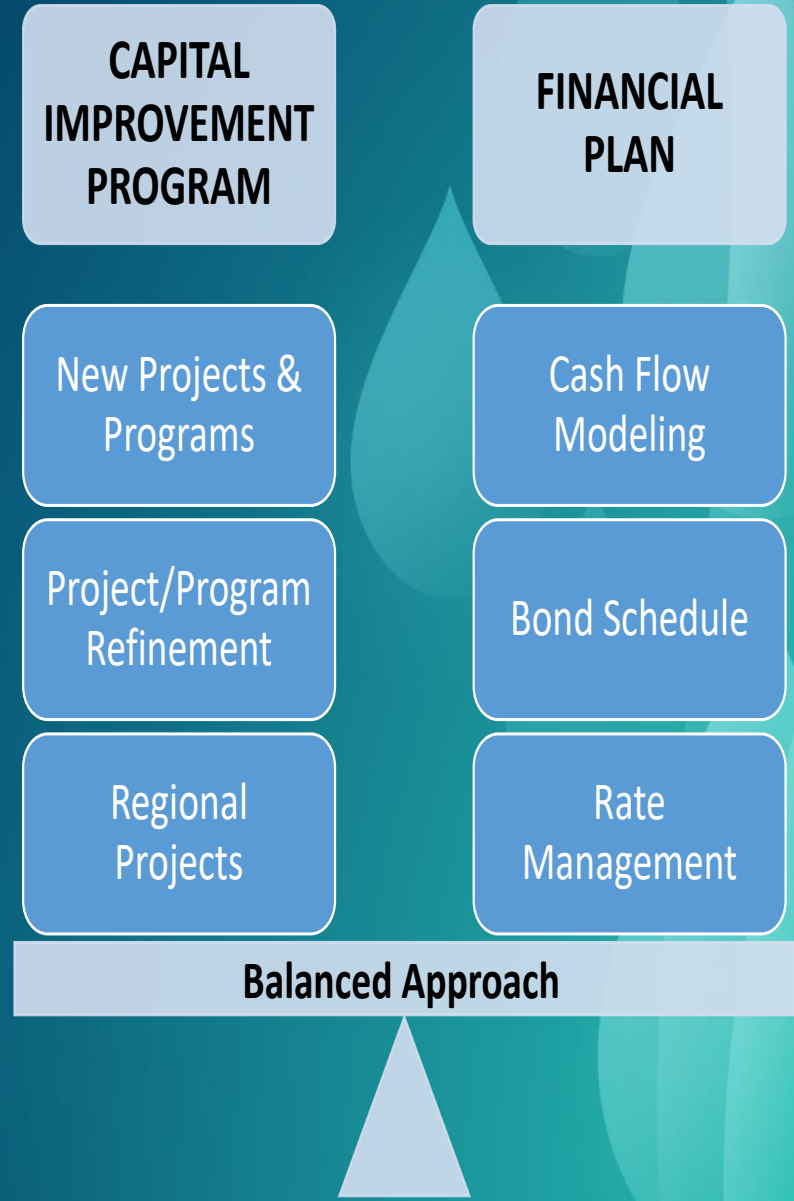
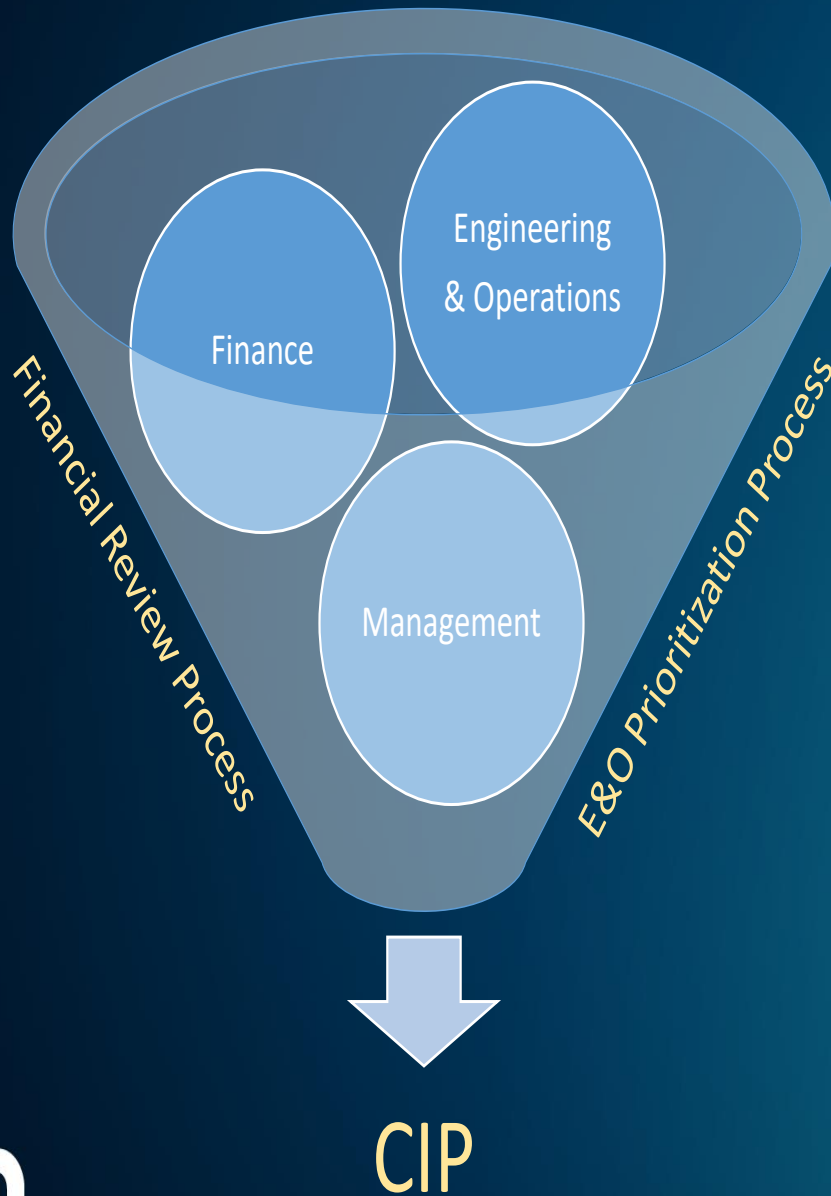
Historical and Projected Actions



Capital Improvement Program (CIP)



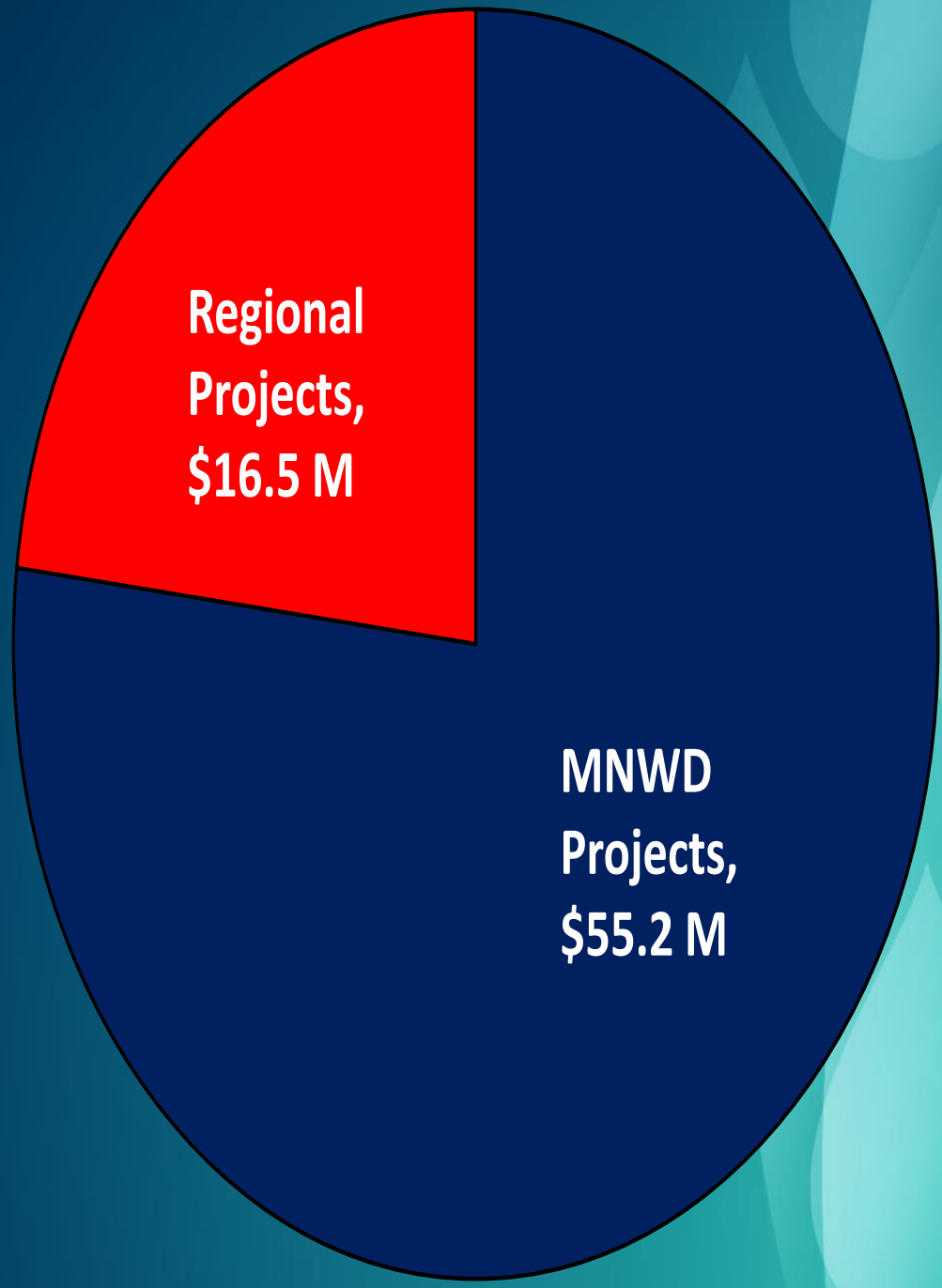
CIP DEVELOPMENT PROCESS



-17-

FY 2019-20 CIP REVIEW

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



FY 2019-20 CIP REVIEW

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

Regional
Projects,
\$16.5 M

Approx. 50%
Expended

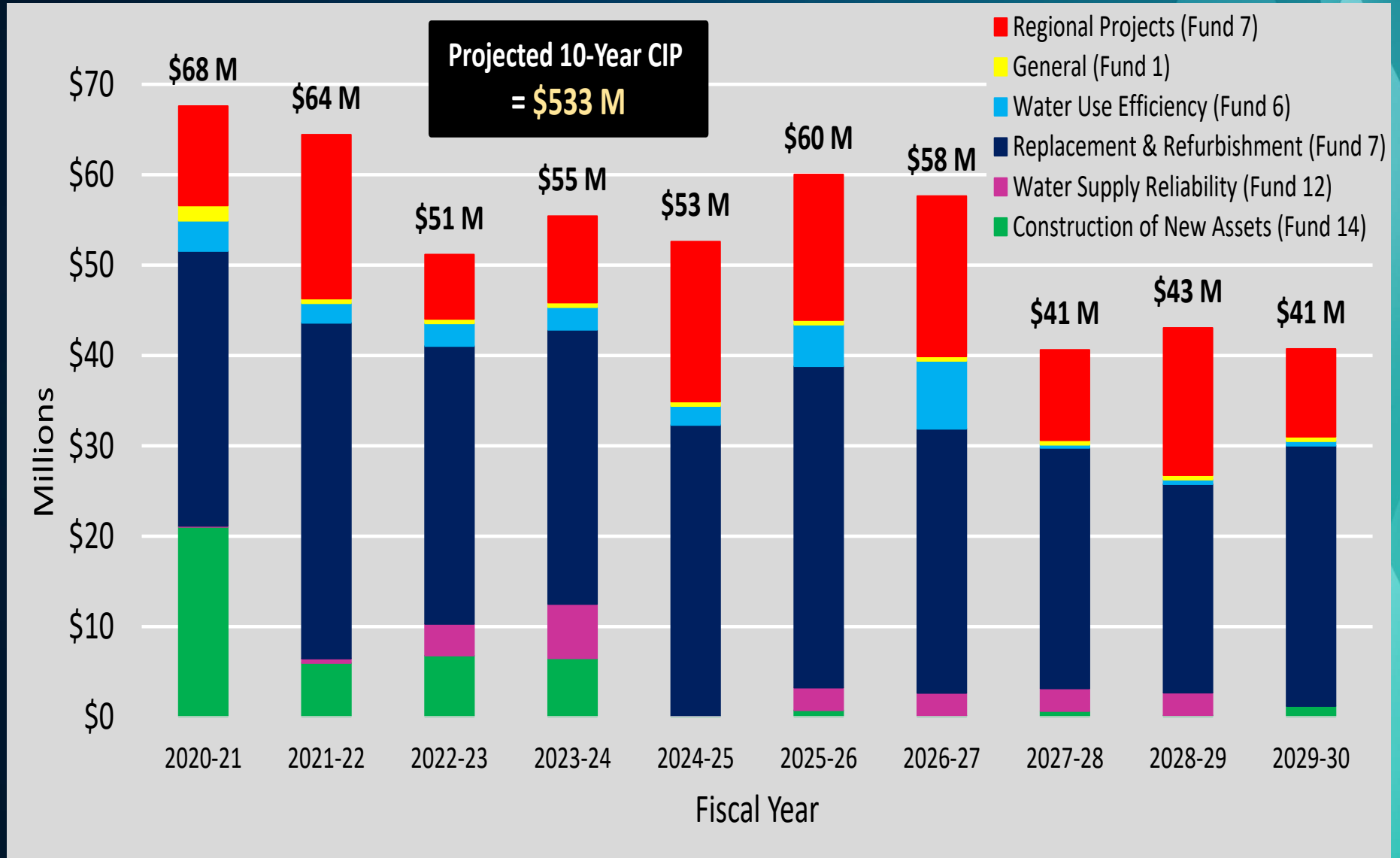
Approx. 95%
Expended

MNWD
Projects,
\$55.2 M

FY 2019-20 Performance
(projected to end of FY)

-19-

10-YEAR CAPITAL PROJECTIONS



-20-

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

-21-

FY 2020-21 PROPOSED CIP

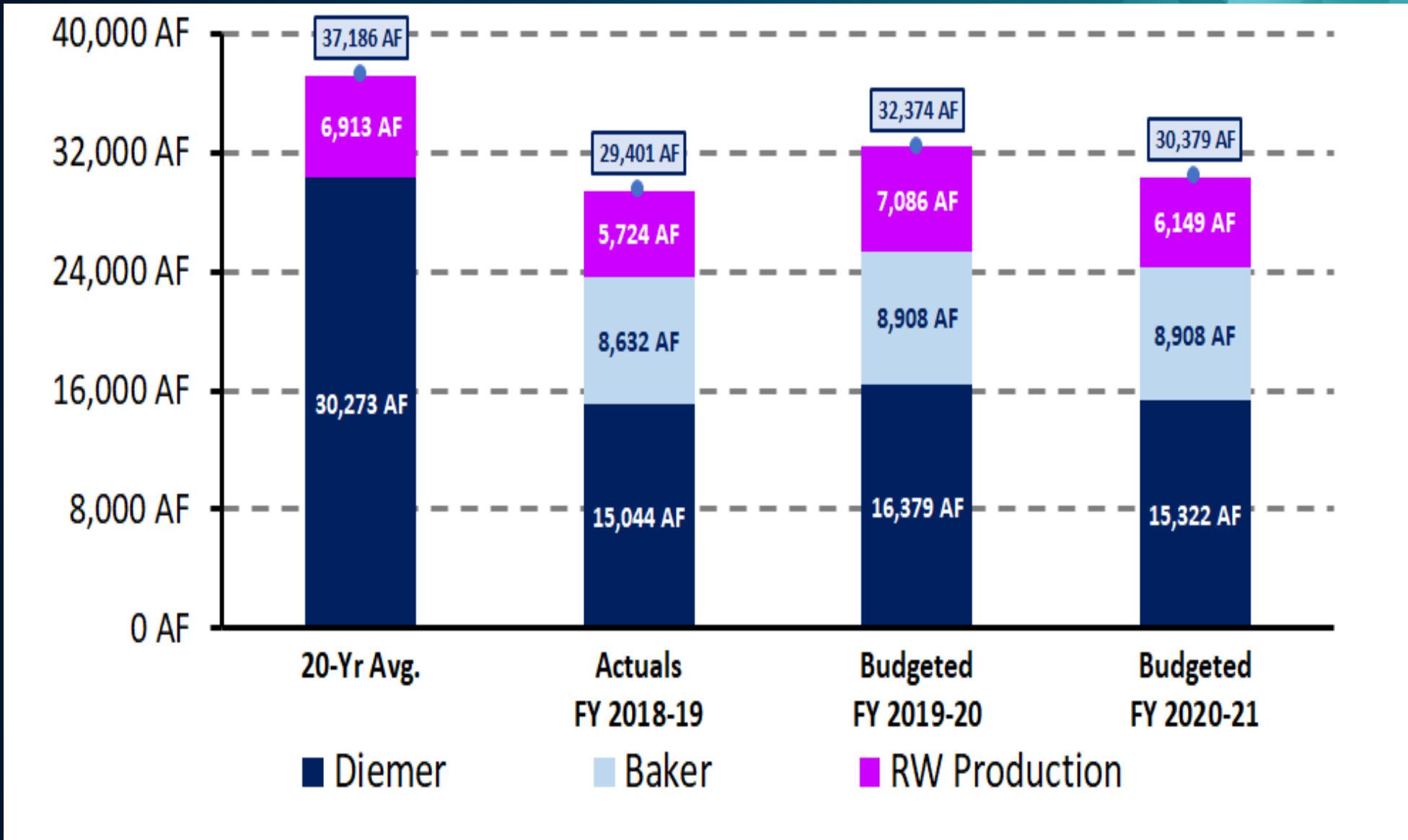
System	FY 2020-21 Proposed Budget (M)
Multi-System	\$22.5
Potable Water	\$20.4
Recycled Water	\$1.6
Wastewater	
Collection	\$8.4
Treatment (Plant 3A)	\$3.7
Regional (SOCWA)	\$9.5
Other Regional (JRWSS, SMWD)	\$1.5
Total	\$67.6

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

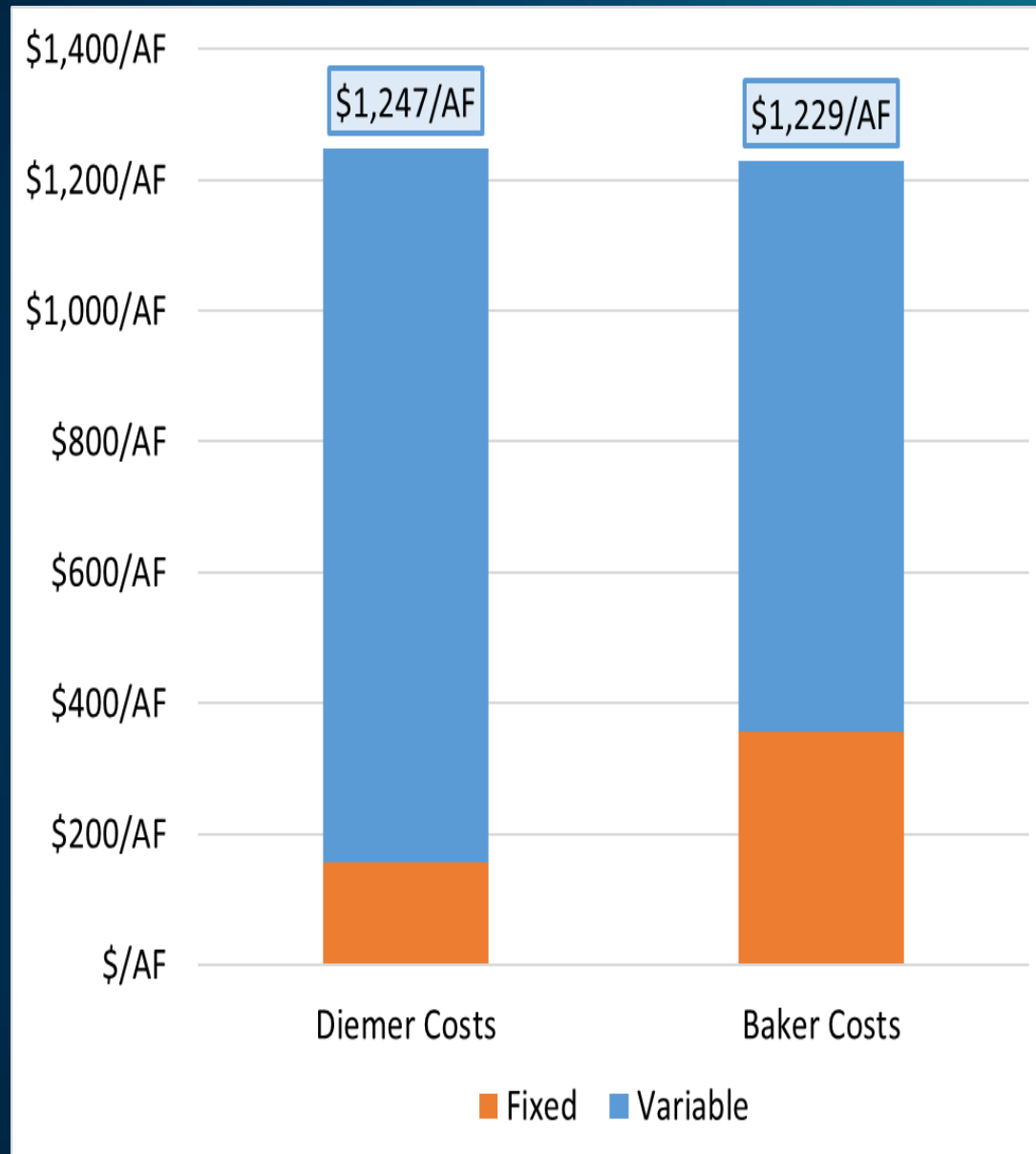
Proposed 2020-21 Operating Budget

Water Purchases and RW Production

-24-



Water Purchase Costs



-25-

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

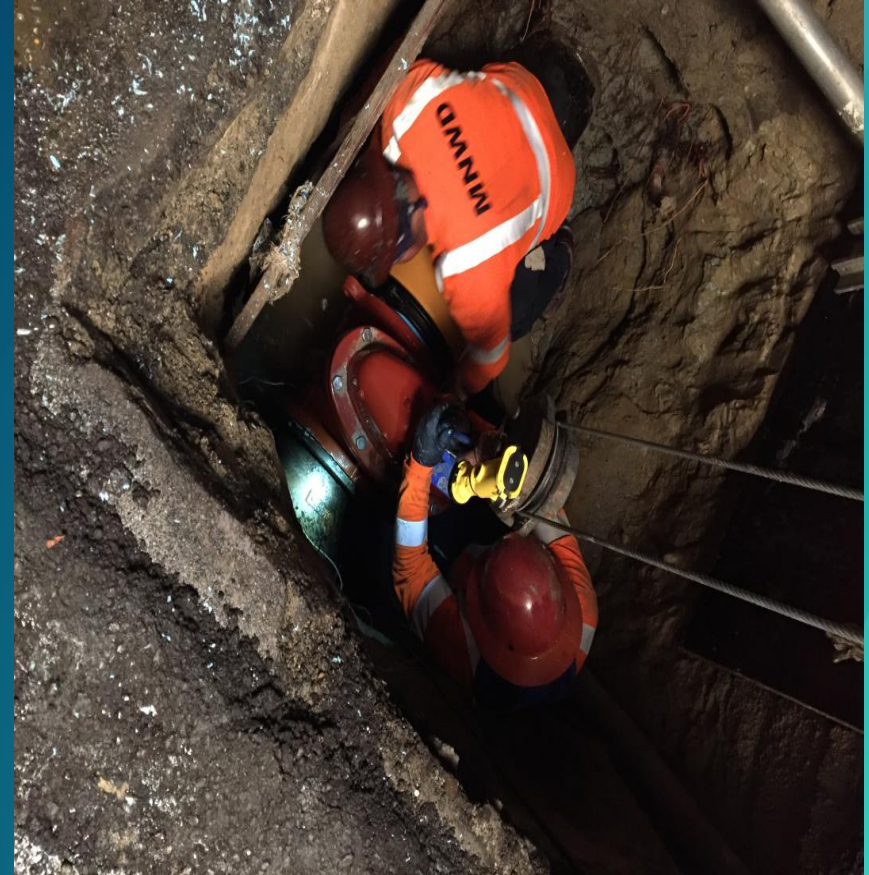
***O&M Budgets for FY 2020/21 have not been received**



• Proposed New Positions:

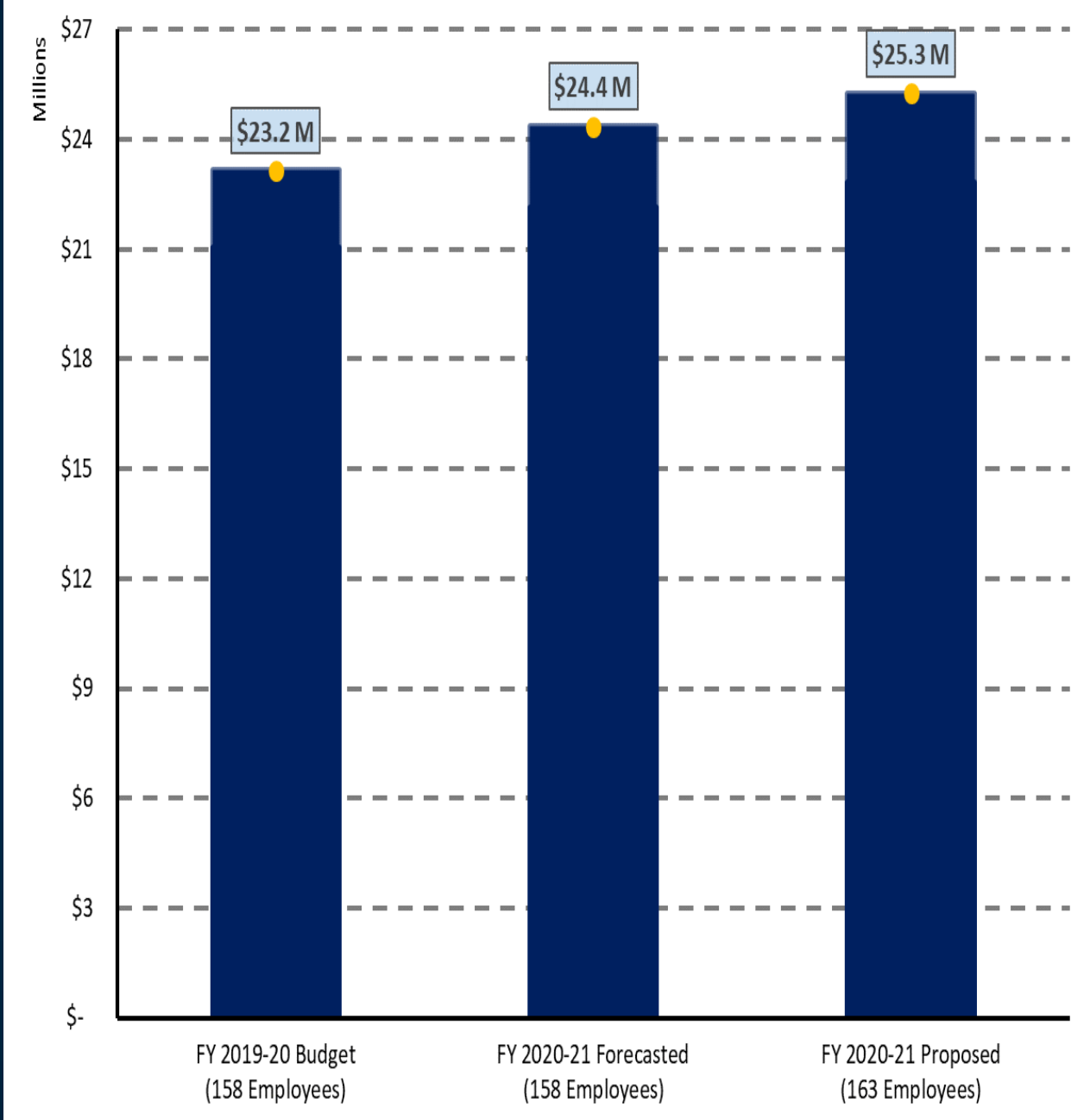
- Maintenance Worker
- Outreach
- Systems Analyst
- Construction Inspector
- Water Efficiency Representative

-27-



Overall reduces approximately \$330k in consulting

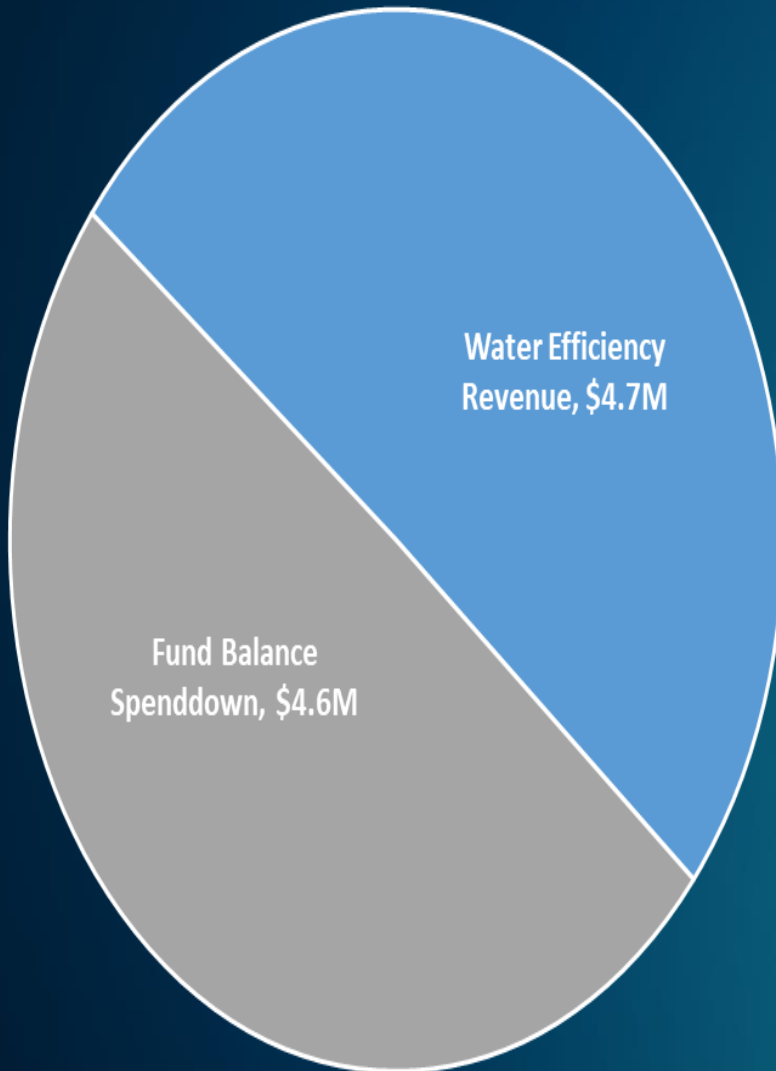
Salaries and Benefits



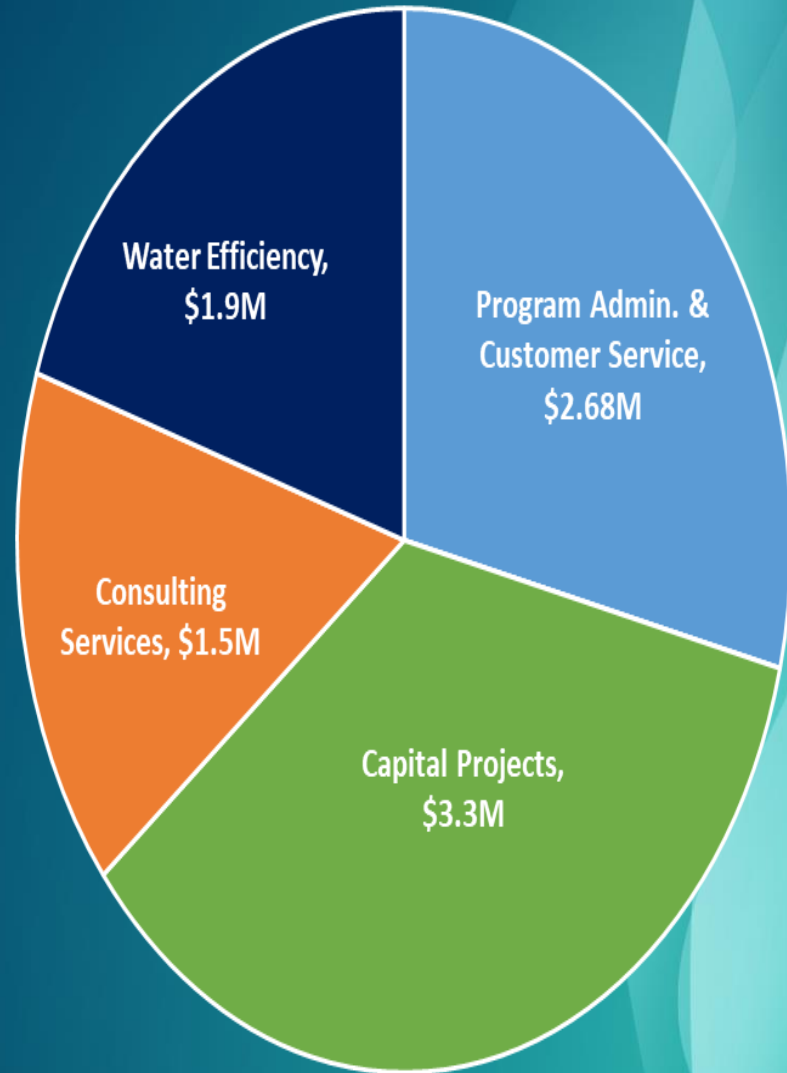
FY 2020-21 Water Efficiency Budget

FY 2020-21 WUE Fund Summary

WUE Source of Funds = \$9.29M



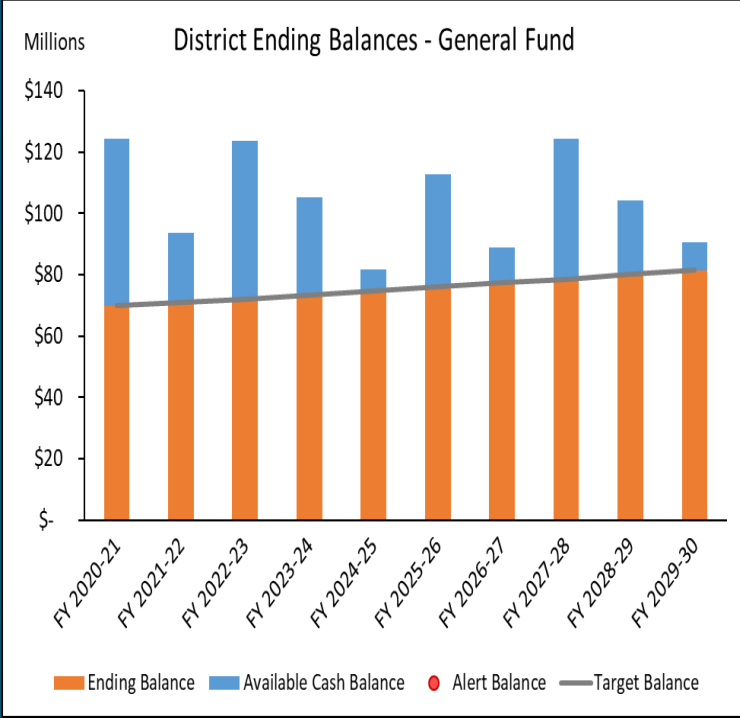
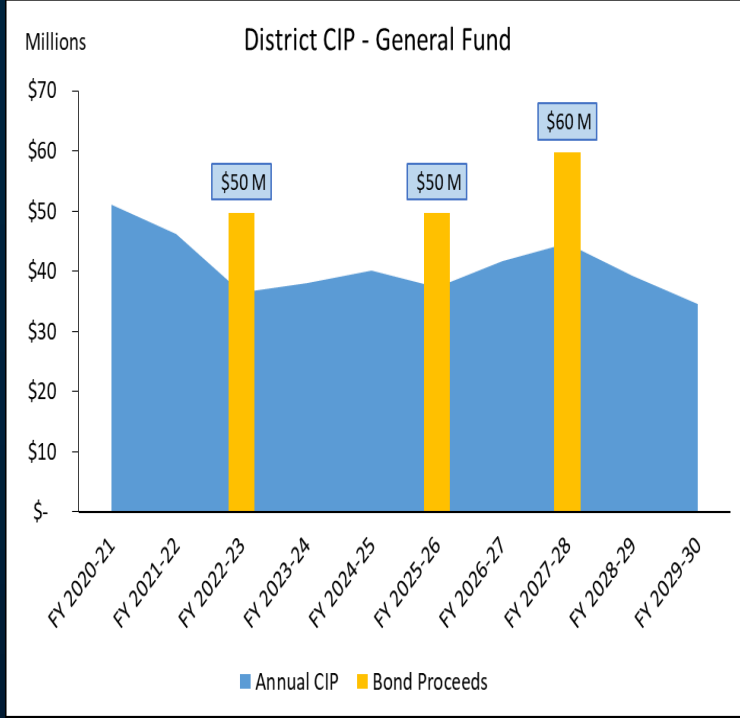
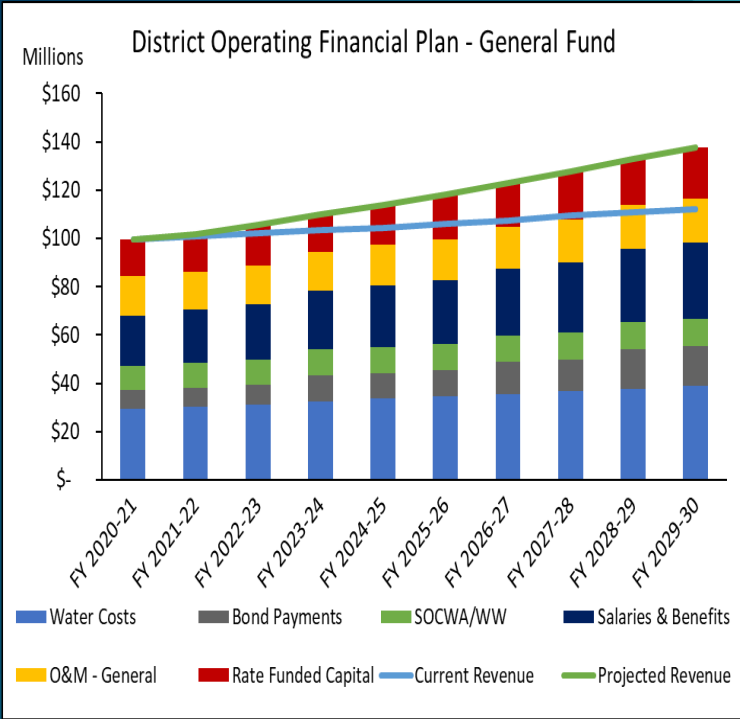
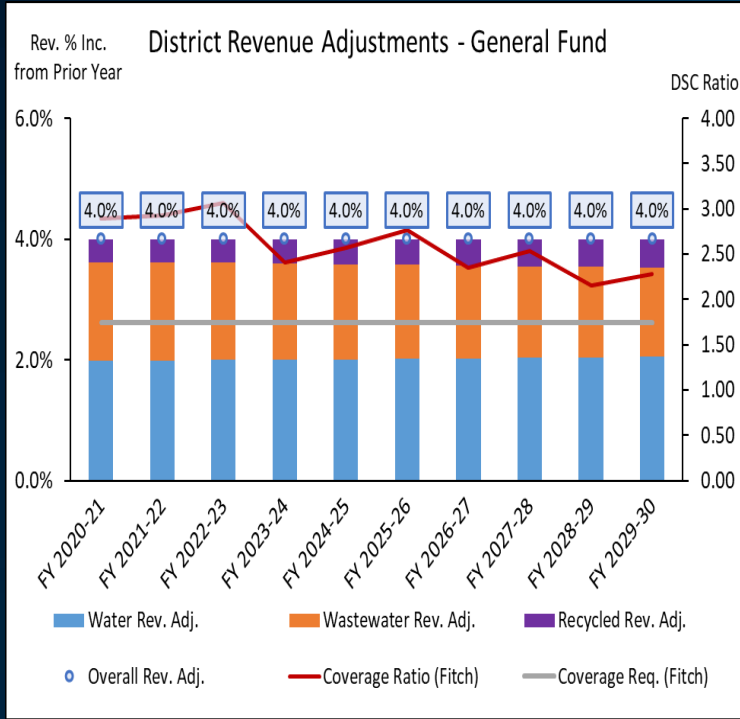
WUE Use of Funds = \$9.29M



-30-

Proposed Budget Impact to LRFP

10-Year Cashflow w/ Proposed Budget



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
 - Capitalization Policy
 - Debt Management Policy
 - Purchasing Policy
 - Grant Policy
- Approval of UAL pre-payment

MOULTON NIGUEL WATER DISTRICT - ALL FUNDS

#4.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 2018-19 Approved Budget	FY 2018-19 Actuals	FY 2018-19 Difference	FY 2019-20 Approved Budget	FY 2020-21 Proposed Budget	FY 2020-21 Forecasted Budget*	Proposed vs Approved Difference	%Δ
Operating Revenues:								
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%
Water Efficiency Revenue	3,835,379	4,140,795	305,417	4,764,604	4,587,175	4,769,756	(177,429)	-4%
Other Operating Income	643,065	644,182	1,117	911,436	1,079,522	924,048	168,086	18%
Total Operating Revenues	63,002,110	63,948,989	946,879	67,691,936	68,492,243	70,275,764	800,307	1%
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	1,758,346	6,067,416	4,309,070	2,108,233	2,469,486	2,088,904	361,254	17%
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	3,034,711	2,958,810	(75,901)	933,435	245,312	247,804	(688,123)	-74%
Capacity Fees	614,970	162,673	(452,297)	384,339	324,305	64,032	(60,034)	-16%
Demand Offset Fees	65,000	37,702	(27,298)	36,000	96,079	36,000	60,079	167%
Bond Proceeds	48,846,567	-	(48,846,567)	67,750,000	-	-	(67,750,000)	-100%
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%
Total Revenues	147,248,553	104,056,225	(43,192,329)	169,304,091	104,315,591	104,163,875	(64,988,500)	-38%
Operating Expenses:								
Salaries	14,190,862	13,262,289	(928,572)	14,413,800	16,159,959	15,200,707	1,746,159	12%
PERS Employer Contributions	2,259,904	2,258,932	(972)	2,547,924	2,824,211	2,858,373	276,287	11%
Defined Contribution 401A	251,587	232,721	(18,866)	265,601	294,546	279,701	28,945	11%
Educational Courses	78,920	47,667	(31,253)	80,934	81,360	82,553	426	1%
Travel & Meetings	328,210	323,576	(4,634)	387,140	391,501	394,883	4,361	1%
Employee Relations	93,343	87,729	(5,614)	93,813	98,055	95,689	4,242	5%
General Services	488,149	380,883	(107,266)	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	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	(266,300)	-8%
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	395,425	388,153	(7,272)	369,692	402,638	389,284	32,947	9%
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	51,000	-	0%
Legal Services - General	1,520,000	1,629,933	109,933	1,020,000	620,000	320,400	(400,000)	-39%
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	1,045,269	1,159,250	1,066,175	113,981	11%
Repairs & Maint. - Equipment	756,362	914,673	158,311	1,074,550	1,406,595	1,096,041	332,045	31%
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	324,725	443,761	119,036	366,898	363,787	374,235	(3,110)	-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)	-	-	-	-	-
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	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	(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%
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 2A are accounted for in their respective cost categories

#4.

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

	FY 2018-19 Approved Budget	FY 2018-19 Actuals	FY 2018-19 Difference	FY 2019-20 Approved Budget	FY 2020-21 Proposed Budget	FY 2020-21 Forecasted Budget*	Proposed vs Approved Difference	%Δ
Operating Revenues:								
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	162,451	3,267,475	3,216,962	3,467,585	(50,513)	-2%
Legal Services - Personnel	50,000	25,539	(24,461)	50,000	50,000	51,000	-	0%
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%
Capital Expenses:								
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

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

MOULTON NIGUEL WATER DISTRICT - WATER EFFICIENCY FUND

#4.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	FY 2018-19 Approved Budget	FY 2018-19 Actuals	FY 2018-19 Difference	FY 2019-20 Approved Budget	FY 2020-21 Proposed Budget	FY 2020-21 Forecasted Budget*	Proposed vs Approved 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**

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Revenue	Forecasted Revenue	Difference	% Change
<u>Operating Revenue</u>								
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%
<u>Non-Operating Revenue</u>								
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	(508,887)	(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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		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 Accrual	182,096	336,646	154,550	186,374	205,538	196,395	19,164	10%
Vacation Accrual	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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<u>Educational Courses</u>								
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%
<u>Travel & Meetings</u>								
Travel and Expenses	118,459	131,421	12,962	132,200	139,506	134,844	7,306	6%
Seminars, Conferences, and Meetings	181,251	160,049	(21,202)	214,940	200,795	219,239	(14,145)	-7%
Total Travel & Meetings Budget	299,710	291,470	(8,240)	347,140	340,301	354,083	(6,839)	-2%
<u>Employee Relations</u>								
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**

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<u>Election Expenses</u>								
Registrar of Voters	135,000	101,675	(33,325)	-	180,000	180,000	180,000	-
<u>Annual Audit</u>								
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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21				
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change	
<u>Potable Water Facilities</u>									
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	(6,053)	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%	
<u>Recycled Water Facilities</u>									
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**

Description	FY 2020-21 Proposed Budget
<u>District Dues and Memberships - Fund 1</u>	
Aliso Viejo Chamber of Commerce	1,200
Association of California Cities Orange County (ACC-OC)	4,660
Association of California Water Agencies (ACWA)	31,000
California Association Sanitation Agencies (CASA)	8,000
California Special Districts Association (CSDA)	4,660
Dana Point Chamber of Commerce	705
Laguna Hills Chamber of Commerce	2,495
Laguna Niguel Chamber of Commerce	2,500
Mission Viejo Chamber of Commerce	1,000
San Juan Capistrano Chamber of Commerce	575
South Orange County Economic Coalition (SOCEC)	4,660
South Orange County Watershed Management Area (SOCWMA)	8,000
Southern California Water Alliance of POTW (SCAP)	2,500
Southern California Water Coalition (SCWC)	10,000
Technology Approval Group (TAG)	10,000
WaterReuse Association of California	5,500
Total District Dues and Memberships Budget	97,455
<u>District Dues and Memberships - Fund 6</u>	
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
<u>Staff Dues and Memberships</u>	
Staff Development Memberships	33,692
Total Staff Dues and Memberships Budget	33,692
Total Dues and Memberships Budget	208,647

**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**

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<u>Equipment Rental</u>								
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%
<u>District Fuel</u>								
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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<u>Insurance - District</u>								
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%
<u>Insurance - Personnel</u>								
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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<u>Legal Services</u>								
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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21				
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change	
<u>District Office Supplies</u>									
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%	
<u>District Operating Supplies</u>									
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**

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
Repairs and Maintenance - Equipment								
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%
Repairs and Maintenance - Facilities								
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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<u>Safety Program and Regulatory Compliance</u>								
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**

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		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**

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21				
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change	
Utilities									
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

Description	FY 2018-19			FY 2019-20 Approved Budget	FY 2020-21			
	Approved Budget	Actuals	Difference		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	958,858	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
<u>Board of Directors</u>				
BOARD MEMBERS	7	7	7	
	7	7	7	
Board of Directors Total	7	7	7	
<u>Administration</u>				
<i>General Manager</i>				
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	
<i>Human Resources</i>				
DIRECTOR OF HUMAN RESOURCES	1	1	1	
HUMAN RESOURCES ANALYST	0	1	1	
SENIOR HUMAN RESOURCES ANALYST	1	1	1	
	2	3	3	
<i>Information Technology</i>				
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	
<u>Engineering</u>				
<i>Administrative Services</i>				
ADMINISTRATIVE ANALYST	1	1	2	
ADMINISTRATIVE ASSISTANT	1	1	0	
CONTRACTS ANALYST	1	1	1	
DIRECTOR OF ENGINEERING	1	1	1	
	4	4	4	
<i>Engineering Services</i>				
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
<u>Engineering (Cont.)</u>				
<i>Wastewater Treatment Plant Operations</i>				
SUPERINTENDENT OF WASTEWATER OPERATIONS	1	1	1	
WASTEWATER TREATMENT PLANT OPERATOR	4	4	4	
WASTEWATER TREATMENT PLANT OPERATOR IN TRAINING	0	1	1	
	5	6	6	
Engineering Total	34	35	36	
<u>Operations</u>				
<i>Administrative Services</i>				
DIRECTOR OF OPERATIONS	1	1	1	
REGULATORY COMPLIANCE COORDINATOR	0	0	1	
SAFETY AND COMPLIANCE COORDINATOR	1	1	1	
	2	2	3	
<i>Facilities Maintenance</i>				
ELECTRICAL/INSTRUMENTATION SERVICES SUPERVISOR	1	1	1	
ELECTRICAL/INSTRUMENTATION TECHNICIAN	4	4	4	
MAINTENANCE WORKER - FACILITIES	8	8	9	New Position Proposed for FY 2020/21
STATION MAINTENANCE SUPERVISOR	1	1	1	
SUPERINTENDENT OF OPERATIONS	1	1	1	
WATER DISTRIBUTION SUPERVISOR	1	1	1	
WATER SYSTEMS OPERATOR	4	4	4	
	20	20	21	
<i>Utilities Maintenance</i>				
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	
<i>Customer Service</i>				
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	
Operations Total	81	84	85	
<u>Finance & Water Resources</u>				
<i>Administrative Services</i>				
DIRECTOR OF FINANCE & WATER RESOURCES	1	1	1	
MARKETING & SOCIAL MEDIA COORDINATOR	0	1	1	
	1	2	2	
<i>Water Efficiency</i>				
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	4	New Position Proposed for FY 2020/21
WATER EFFICIENCY SUPERVISOR	1	1	1	
	8	9	10	
<i>Finance</i>				
CUSTOMER ENGAGEMENT COORDINATOR	1	1	1	
FINANCIAL DATA ANALYST	1	1	2	
MANAGER OF FINANCIAL PLANNING	1	1	1	
	3	3	4	
Finance & Water Resources Total	12	14	16	

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
<u>Accounting and Purchasing</u>				
<i>Administrative Services</i>				
CONTROLLER	1	1	1	
	1	1	1	
<i>Accounting</i>				
ACCOUNTANT	4	4	4	
ACCOUNTING SUPERVISOR	1	1	1	
	5	5	5	
<i>Purchasing</i>				
BUYER	1	1	1	
INVENTORY CLERK	1	1	1	
	2	2	2	
Accounting and Purchasing Total	8	8	8	
<hr/>				
Full Time Total	159	165	170	

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

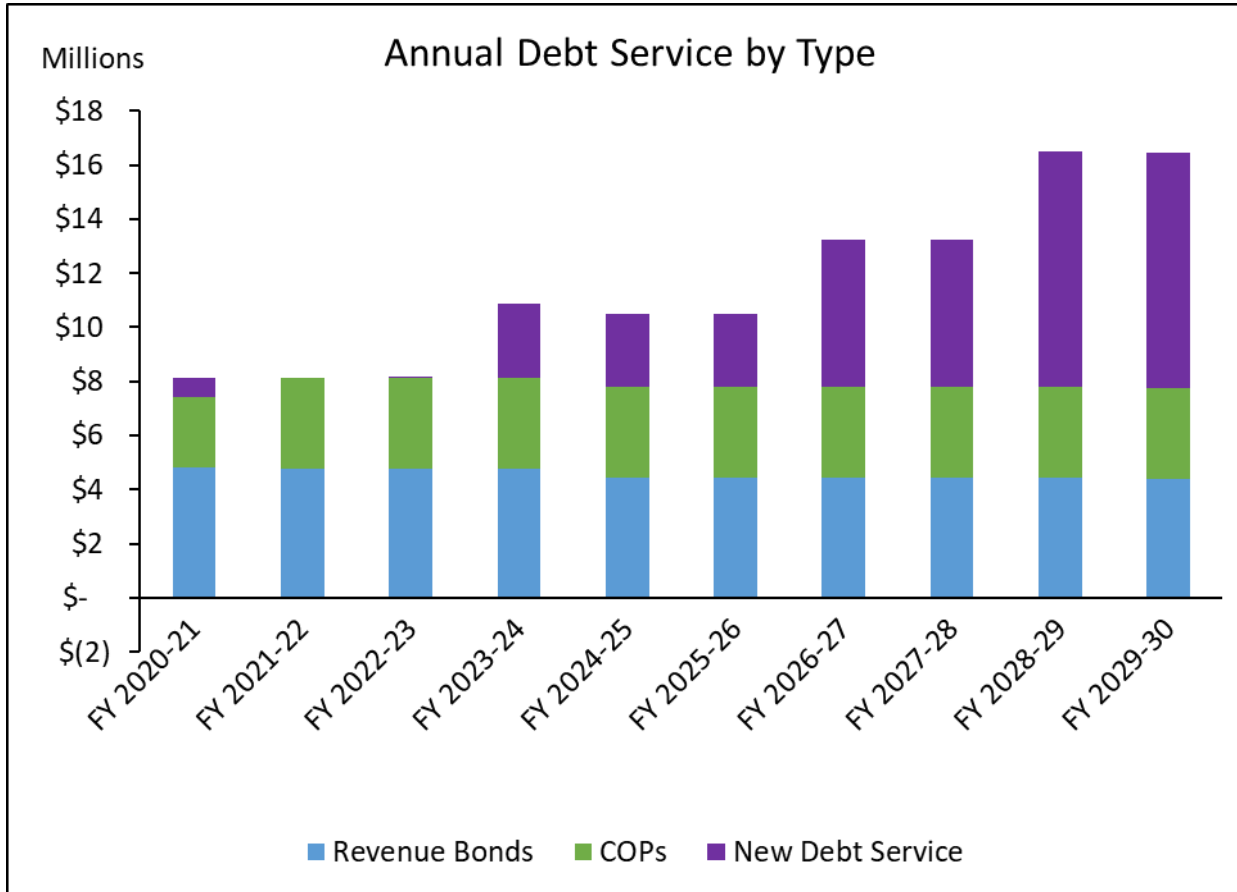
Capital Outlays		FY 2020-21
1	Meter Testbench	\$199,026
2	Replacement of Truck Unit #3	\$125,000
3	Replacement of Truck Unit #7	\$53,500
4	Replacement of Truck Unit #10	\$35,000
5	Replacement of Truck Unit #28	\$53,500
6	Replacement of Truck Unit #54	\$85,000
7	Replacement of Truck Unit #57	\$53,500
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		
	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

-60-



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

