



# **moulton niguel** water district

## **NOTICE AND CALL OF SPECIAL MEETING OF THE BOARD OF DIRECTORS**

**MOULTON NIGUEL WATER DISTRICT  
26880 Aliso Viejo Pkwy, Suite 150, Aliso Viejo**

**May 3, 2021**

**4:00 PM**

**Approximate Meeting Time: 4 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 THE PUBLIC TO ATTEND 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: 942-941-7034#**

**PASSCODE: 26161#**

**NOTICE IS HEREBY GIVEN** that a Special Meeting of the Board of Directors of the Moulton Niguel Water District ("MNWD") has been called by the Chairman of the Board of Directors to be held on May 3, 2021, at 4:00 PM, at MNWD's Administrative Offices located at the address above. The following business will be transacted and is the Agenda for this Special Meeting:

### **AGENDA**

- 1. CALL MEETING TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PUBLIC COMMENTS**

*Persons wishing to address the Board of Directors on matters not listed on the Agenda may do so at this time. "Request To Be Heard" forms are available at the entrance to the Board Room. Comments are limited to five minutes unless further time is granted by the Presiding Officer. Submit form to the Recording Secretary prior to the beginning of the meeting. Those wishing to address the Board of Directors on any item listed on the Agenda should submit a "Request To Be Heard" form to the Recording Secretary before the Presiding Officer announces that agenda item. Your name will be called to speak at that time. (As required by law, public comments during a Special Meeting may address only specific items listed on the agenda, no other matters.)*

## **DISCUSSION ITEMS**

4. FISCAL YEAR 2021-22 PROPOSED BUDGET

## **CLOSED SESSION**

5. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9

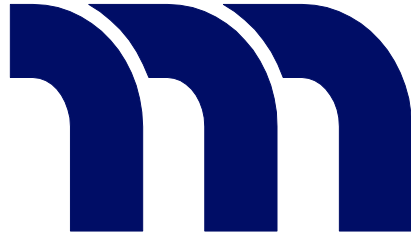
One potential case

## **ADJOURNMENT**

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

Agenda exhibits and other writings that are disclosable public records distributed to all, or a majority of, the members of the Moulton Niguel Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board of Directors are available for public inspection at the District Office, 26880 Aliso Viejo Parkway, Suite 150, Aliso Viejo, CA ("District Office"). If such writings are distributed to members of the Board less than twenty-four (24) hours prior to the meeting, they will be available in the reception area of the District Office at the same time as they are distributed except that, if such writings are distributed immediately prior to, or during the meeting, they will be available in the Board meeting room and on the District website at [www.mnwd.com](http://www.mnwd.com).

The foregoing Notice was personally delivered, faxed, mailed or e-mailed to each member of the MNWD Board of Directors at least twenty-four (24) hours prior to the scheduled time of the Special Meeting so noticed above; and posted twenty-four (24) hours prior to the time of the Special Meeting at the usual agenda posting location of MNWD (bulletin board outside main office entrance).



# moulton niguel water district

## STAFF REPORT

**TO:** Board of Directors **MEETING DATE:** May 3, 2021

**FROM:** Johnathan Cruz, Director of Financial Planning & Innovation  
Kaden Young, Financial Planning Manager

**SUBJECT:** Fiscal Year 2021-22 Proposed Budget

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### SUMMARY:

Issue: Proposed annual Budget for Fiscal Year 2021-22

Recommendation: This is an information item only. Adoption of the budget will be proposed at the June 10, 2021 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 and 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:

Over the last year, the District and its customers have been faced with unprecedented changes as a result of COVID-19. Given the significant financial and operational uncertainty going into Fiscal Year 2020-21, the District was able to adapt remarkably well: maintaining operations while modifying safety protocols for District staff and customers, offering financial assistance to customers through the Board-amended Bill Adjustment Policy, and suspending shutoffs to support public health and safety. The proposed budget for Fiscal Year 2021-22 was developed with a clear recognition of the new uncertainties and potential challenges facing the communities and customers the District serves as everyone returns to a new normal. The proposed Fiscal Year 2021-22 budget is \$138.4 Million to support operation and maintenance expenses, bond

payments, and the capital improvement program. Though the proposed budget represents a \$6.5 Million decrease from the Fiscal Year 2020-21 budget and a \$2.1 Million decrease from the Long-Range Financial Plan forecast, the District has increased its 10-Year Capital Improvement Program to \$610 Million (a \$77 Million increase) to support continued investment in water and wastewater systems. District staff will continue to monitor any persistent financial impacts of the COVID-19 pandemic and develop financial recommendations accordingly while maintaining appropriate investment in the District's infrastructure and quality service to its customers.

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:

May 3, 2021	Budget Workshop
May 10, 2021	Fiscal Year 2021-22 Proposed Budget Review
May 12, 2021	Fiscal Year 2021-22 Proposed Budget Review
May 13, 2021	Fiscal Year 2021-22 Proposed Budget Review
June 7, 2021	Fiscal Year 2021-22 Proposed Budget Review
June 9, 2021	Fiscal Year 2021-22 Proposed Budget Review
June 10, 2021	Fiscal Year 2021-22 Proposed Budget Adoption; Final Budget Document to be provided prior to the meeting

Attachment: Budget Workshop Detailed Financial Tables

# MOULTON NIGUEL WATER DISTRICT - ALL FUNDS

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

	FY 2019-20 Approved Budget	FY 2019-20 Actuals	FY 2019-20 Difference	FY 2020-21 Revised Budget	FY 2021-22 Proposed Budget	FY 2021-22 Forecasted Budget*	Proposed vs Approved Difference	%Δ
<b>Operating Revenues:</b>								
Water Sales	31,512,227	29,148,255	(2,363,972)	31,438,154	32,471,606	32,471,606	1,033,452	3%
Recycled Water Sales	6,438,316	5,049,306	(1,389,010)	5,941,355	6,222,975	6,222,975	281,620	5%
Sewer Sales	24,065,352	26,695,247	2,629,895	25,446,037	26,718,392	26,718,392	1,272,356	5%
Water Efficiency Revenue	4,764,604	3,832,688	(931,916)	4,587,175	4,770,662	5,452,843	183,487	4%
Other Operating Income	911,436	498,377	(413,059)	1,079,522	581,020	557,100	(498,502)	-46%
<b>Total Operating Revenues</b>	<b>67,691,936</b>	<b>65,223,873</b>	<b>(2,468,063)</b>	<b>68,492,243</b>	<b>70,764,656</b>	<b>71,422,917</b>	<b>2,272,413</b>	<b>3%</b>
<b>Non-Operating Revenues:</b>								
Property Tax Revenue	28,599,883	29,907,153	1,307,270	30,744,255	31,671,356	31,683,161	927,102	3%
Investment Income	2,108,233	3,073,008	964,775	2,469,486	2,486,866	1,829,709	17,380	1%
Property Lease Income	1,800,265	1,914,481	114,216	1,943,911	2,016,093	2,016,093	72,182	4%
Misc. Non-Operating Income	933,436	2,002,214	1,068,778	245,312	245,202	245,202	(110)	0%
Capacity Fees	384,339	105,673	(278,666)	324,305	45,630	45,630	(278,675)	-86%
Demand Offset Fees	36,000	91,280	55,280	96,079	5,378	5,378	(90,701)	-94%
Bond Proceeds	67,750,000	68,634,112	884,112	-	59,750,000	-	59,750,000	-
<b>Total Non-Operating Revenues</b>	<b>101,612,156</b>	<b>105,727,921</b>	<b>4,115,765</b>	<b>35,823,348</b>	<b>96,220,525</b>	<b>35,825,173</b>	<b>60,397,178</b>	<b>169%</b>
<b>Total Revenues</b>	<b>169,304,092</b>	<b>170,951,794</b>	<b>1,647,702</b>	<b>104,315,591</b>	<b>166,985,181</b>	<b>107,248,090</b>	<b>62,669,590</b>	<b>60%</b>
<b>Operating Expenses:</b>								
Salaries	14,419,876	13,668,529	(751,348)	16,159,959	17,250,709	16,887,157	1,090,750	7%
PERS Employer Contributions	2,547,924	4,398,345	1,850,421	2,999,211	3,469,009	3,125,396	469,798	16%
Defined Contribution 401A	265,601	245,290	(20,311)	294,546	311,475	325,958	16,929	6%
Educational Courses	80,934	45,506	(35,428)	86,360	99,575	82,987	13,215	15%
Travel & Meetings	387,140	263,900	(123,240)	116,501	333,416	399,331	216,915	186%
Employee Relations	93,813	9,049	(84,764)	98,055	101,700	100,016	3,645	4%
General Services	490,292	462,381	(27,911)	528,874	481,834	536,111	(47,040)	-9%
Annual Audit	62,500	40,272	(22,228)	55,000	52,500	56,100	(2,500)	-5%
Member Agencies O&M	541,714	379,553	(162,161)	515,520	598,632	571,200	83,112	16%
Dues & Memberships	253,082	235,832	(17,250)	208,647	231,275	212,820	22,628	11%
Election Expenses	-	-	-	50,000	-	-	(50,000)	-100%
Consulting Services	3,543,300	2,592,959	(950,341)	2,922,000	3,448,700	3,210,320	526,700	18%
Equipment Rental	66,500	34,476	(32,024)	63,010	47,000	64,270	(16,010)	-25%
District Fuel	315,000	267,854	(47,146)	330,000	340,000	336,600	10,000	3%
Insurance - District	532,850	523,231	(9,619)	558,300	558,300	569,466	-	0%
Insurance - Personnel	778,255	514,288	(263,966)	467,638	449,154	424,784	(18,483)	-4%
Insurance - Benefits	3,534,775	3,965,167	430,391	4,050,028	3,728,128	3,735,832	(321,900)	-8%
Legal Services - Personnel	50,000	15,538	(34,462)	50,000	50,000	51,000	-	0%
Legal Services - General	570,000	252,542	(317,458)	620,000	520,000	632,400	(100,000)	-16%
District Office Supplies	840,305	861,785	21,480	1,093,053	1,098,400	1,110,574	5,347	0%
District Operating Supplies	1,445,269	1,388,300	(56,970)	1,159,250	1,069,900	1,182,435	(89,350)	-8%
Repairs & Maint. - Equipment	1,074,550	1,193,673	119,123	1,406,595	1,319,152	1,161,827	(87,443)	-6%
Repairs & Maint. - Facilities	3,950,249	3,637,944	(312,305)	4,359,324	4,121,663	4,281,810	(237,661)	-5%
Safety & Compliance	364,548	325,989	(38,558)	363,787	326,125	371,063	(37,662)	-10%
SOCWA	9,471,915	8,548,084	(923,831)	9,374,975	9,507,471	10,197,941	132,496	1%
Special Outside Assessments	133,600	139,508	5,908	153,967	156,602	157,046	2,636	2%
Utilities	2,992,102	2,476,262	(515,840)	3,079,533	3,132,890	3,141,124	53,357	2%
Water Purchases	28,747,811	26,526,566	(2,221,245)	28,637,921	28,897,373	29,496,715	259,452	1%
Meter Purchases	-	3,657	3,657	-	-	-	-	-
Water Efficiency	1,883,000	1,220,697	(662,303)	1,850,000	1,367,000	1,856,400	(483,000)	-26%
<b>Total Operating Expenses</b>	<b>79,436,905</b>	<b>74,237,178</b>	<b>(5,199,727)</b>	<b>81,652,053</b>	<b>83,067,983</b>	<b>84,278,682</b>	<b>1,415,930</b>	<b>1.7%</b>
<b>Change in Operating Position</b>	<b>89,867,187</b>	<b>96,714,616</b>		<b>22,663,538</b>	<b>83,917,198</b>	<b>22,969,408</b>		<b>270%</b>
<b>Debt Service Expense</b>	<b>7,672,124</b>	<b>10,293,689</b>	<b>2,621,565</b>	<b>8,150,081</b>	<b>8,112,831</b>	<b>8,142,456</b>	<b>(37,250)</b>	<b>0%</b>
<b>Capital Expenses:</b>								
General Fund	1,652,552	501,375	(1,151,178)	1,690,404	386,000	400,000	(1,304,404)	-77%
R&R Fund	37,711,841	31,320,592	(6,391,249)	32,529,800	40,231,141	40,611,076	7,701,341	24%
Water Supply Reliability Fund	-	-	-	80,000	900,000	400,000	820,000	1025%
Planning & Construction Fund	18,626,834	22,031,304	(3,404,471)	16,838,803	4,670,000	4,780,000	(12,168,803)	-72%
WUE Fund	4,019,915	3,047,890	(972,025)	4,019,915	910,000	1,944,000	(3,109,915)	-77%
<b>Total Capital Expenses</b>	<b>62,011,142</b>	<b>56,901,160</b>	<b>5,109,981</b>	<b>55,158,921</b>	<b>47,097,141</b>	<b>48,135,076</b>	<b>(8,061,780)</b>	<b>-15%</b>
<b>Projected Change in Funds</b>	<b>20,183,922</b>	<b>29,519,767</b>		<b>(40,645,465)</b>	<b>28,707,226</b>	<b>(33,308,125)</b>		<b>-171%</b>

\*Forecasted values based on projections developed for FY 2020-21 Budget

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

	FY 2019-20 Approved Budget	FY 2019-20 Actuals	FY 2019-20 Difference	FY 2020-21 Revised Budget	FY 2021-22 Proposed Budget	FY 2021-22 Forecasted Budget*	Proposed vs Approved Difference	%Δ
<b>Operating Revenues:</b>								
Water Sales	31,512,227	29,148,255	(2,363,972)	31,438,154	32,471,606	32,471,606	1,033,452	3%
Recycled Water Sales	6,438,316	5,049,306	(1,389,010)	5,941,355	6,222,975	6,222,975	281,620	5%
Sewer Sales	24,065,352	26,695,247	2,629,895	25,446,037	26,718,392	26,718,392	1,272,356	5%
Other Operating Income	911,436	498,377	(413,059)	1,079,522	581,020	557,100	(498,502)	-46%
<b>Total Operating Revenues</b>	<b>62,927,332</b>	<b>61,391,185</b>	<b>(1,536,147)</b>	<b>63,905,068</b>	<b>65,993,994</b>	<b>65,970,074</b>	<b>2,088,926</b>	<b>3%</b>
<b>Non-Operating Revenues:</b>								
Property Tax Revenue	28,599,883	29,907,153	1,307,270	30,744,255	31,671,356	31,683,161	927,102	3%
Investment Income	2,108,233	2,864,875	756,642	2,464,629	2,486,866	1,890,218	22,237	1%
Property Lease Income	1,800,265	1,914,481	114,216	1,943,911	2,016,093	2,016,093	72,182	4%
Misc. Non-Operating Income	250,812	120,000	(130,812)	250,812	250,812	250,812	-	0%
<b>Total Non-Operating Revenues</b>	<b>32,759,193</b>	<b>34,806,509</b>	<b>2,047,316</b>	<b>35,403,607</b>	<b>36,425,127</b>	<b>35,840,284</b>	<b>1,021,520</b>	<b>3%</b>
<b>Total Revenues</b>	<b>95,686,525</b>	<b>96,197,694</b>	<b>511,169</b>	<b>99,308,675</b>	<b>102,419,121</b>	<b>101,810,358</b>	<b>3,110,446</b>	<b>3%</b>
<b>Operating Expenses:</b>								
Salaries	13,073,384	12,525,884	(547,500)	14,531,475	15,686,168	15,185,392	1,154,692	8%
PERS Employer Contributions	2,374,048	4,207,820	1,833,771	2,785,595	3,200,847	2,888,999	415,252	15%
Defined Contribution 401A	240,739	223,642	(17,097)	263,876	281,323	292,017	17,447	7%
Educational Courses	79,934	36,312	(43,622)	85,360	96,075	81,967	10,715	13%
Travel & Meetings	347,140	237,988	(109,152)	65,301	285,016	347,107	219,715	336%
Employee Relations	93,813	9,049	(84,764)	98,055	101,700	100,016	3,645	4%
General Services	490,292	462,381	(27,911)	528,874	481,834	536,111	(47,040)	-9%
Annual Audit	62,500	40,272	(22,228)	55,000	52,500	56,100	(2,500)	-5%
Member Agencies O&M	541,714	379,553	(162,161)	515,520	598,632	571,200	83,112	16%
Dues & Memberships	189,857	137,102	(52,755)	131,147	124,425	132,316	(6,722)	-5%
Election Expenses	-	-	-	50,000	-	-	(50,000)	-100%
Consulting Services	1,603,300	1,810,932	207,632	1,444,000	2,008,700	1,702,760	564,700	39%
Equipment Rental	66,500	34,476	(32,024)	63,010	47,000	64,270	(16,010)	-25%
District Fuel	315,000	267,854	(47,146)	330,000	340,000	336,600	10,000	3%
Insurance - District	532,850	523,231	(9,619)	558,300	558,300	569,466	-	0%
Insurance - Personnel	489,306	487,576	(1,730)	436,257	418,524	391,676	(17,733)	-4%
Insurance - Benefits	3,267,475	3,745,994	478,519	3,731,962	3,401,187	3,401,014	(330,775)	-9%
Legal Services - Personnel	50,000	15,538	(34,462)	50,000	50,000	51,000	-	0%
Legal Services - General	550,000	237,470	(312,530)	600,000	500,000	612,000	(100,000)	-17%
District Office Supplies	493,680	692,755	199,075	706,803	713,650	716,599	6,847	1%
District Operating Supplies	1,444,654	1,381,522	(63,132)	1,158,250	1,066,400	1,181,415	(91,850)	-8%
Repairs & Maint. - Equipment	969,300	1,161,479	192,179	1,381,595	1,299,152	1,136,327	(82,443)	-6%
Repairs & Maint. - Facilities	3,950,249	3,637,944	(312,305)	4,359,324	4,121,663	4,281,810	(237,661)	-5%
Safety & Compliance	364,548	324,920	(39,627)	361,137	321,025	368,360	(40,112)	-11%
SOCWA	9,471,915	8,548,084	(923,831)	9,374,975	9,507,471	10,197,941	132,496	1%
Special Outside Assessments	133,600	139,508	5,908	153,967	156,602	157,046	2,636	2%
Utilities	2,992,102	2,476,262	(515,840)	3,079,533	3,132,890	3,141,124	53,357	2%
Water Purchases	28,747,811	26,526,566	(2,221,245)	28,637,921	28,897,373	29,496,715	259,452	1%
Meter Purchases	-	3,657	3,657	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>72,935,711</b>	<b>70,275,774</b>	<b>(2,659,937)</b>	<b>75,537,236</b>	<b>77,448,457</b>	<b>77,997,348</b>	<b>1,911,221</b>	<b>3%</b>
<b>Change in Operating Position</b>	<b>22,750,814</b>	<b>25,921,920</b>		<b>23,771,439</b>	<b>24,970,664</b>	<b>23,813,009</b>		<b>5%</b>
<b>Capital Expenses:</b>								
Capital Outlay Expense	1,652,552	501,375	1,151,178	1,690,404	386,000	400,000	(1,304,404)	-77%
<b>Projected Change in Fund</b>	<b>21,098,262</b>	<b>25,420,546</b>		<b>22,081,035</b>	<b>24,584,664</b>	<b>23,413,009</b>		<b>11%</b>

\*Forecasted values based on projections developed for FY 2020-21 Budget

# MOULTON NIGUEL WATER DISTRICT - WATER EFFICIENCY FUND

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

	FY 2019-20 Approved Budget	FY 2019-20 Actuals	FY 2019-20 Difference	FY 2020-21 Revised Budget	FY 2021-22 Proposed Budget	FY 2021-22 Forecasted Budget*	Proposed vs Approved Difference	%Δ
<b>Operating Revenues:</b>								
Projected Water Efficiency Rev.	4,764,604	3,832,688	(931,916)	4,587,175	4,770,662	5,452,843	183,487	4%
<b>Non-Operating Revenues:</b>								
Investment Income	-	208,133	208,133	4,857	-	(60,509)	(4,857)	-100%
Demand Offset Fees	36,000	91,280	55,280	96,079	5,378	5,378	(90,701)	-94%
<b>Operating Expenses:</b>								
Labor	2,101,479	1,881,989	219,490	2,101,479	2,220,426	2,340,028	118,947	6%
Educational Courses	1,000	9,194	(8,194)	1,000	3,500	1,020	2,500	250%
Travel & Meetings	40,000	25,911	14,089	51,200	48,400	52,224	(2,800)	-5%
Dues & Memberships	63,225	98,730	(35,505)	77,500	106,850	80,504	29,350	38%
Consulting Services	1,940,000	782,027	1,157,973	1,478,000	1,440,000	1,507,560	(38,000)	-3%
Legal Services	20,000	15,072	4,928	20,000	20,000	20,400	-	0%
Conservation Supplies	347,240	175,808	171,432	387,250	388,250	394,995	1,000	0%
Repairs & Maint. - Equipment	105,250	32,194	73,056	25,000	20,000	25,500	(5,000)	-20%
Safety & Compliance	-	1,069	(1,069)	2,650	5,100	2,703	2,450	92%
Water Efficiency	1,883,000	1,220,697	662,303	1,850,000	1,367,000	1,856,400	(483,000)	-26%
<b>Total Operating Expenses</b>	<b>6,501,194</b>	<b>4,242,690</b>	<b>2,258,504</b>	<b>5,994,079</b>	<b>5,619,526</b>	<b>6,281,334</b>	<b>(374,553)</b>	<b>-6%</b>
<b>Change in Operating Position</b>	<b>(1,700,590)</b>	<b>(110,589)</b>		<b>(1,305,968)</b>	<b>(843,486)</b>	<b>(883,622)</b>		<b>-35%</b>
<b>Capital Expenses:</b>								
Capital Outlays	297,049	-	297,049	-	-	-	-	-
RW Retrofits	8,476	-	8,476	10,000	10,000	8,000	-	0%
AMI - Potable	3,585,501	2,979,183	606,318	3,000,000	500,000	1,000,000	(2,500,000)	-83%
Supply Reliability	-	-	-	-	-	600,000	-	-
RWOS - System Improvements	389,913	66,859	323,054	340,000	400,000	336,000	60,000	18%
<b>Total Capital Expenses</b>	<b>4,280,939</b>	<b>3,046,042</b>	<b>1,234,897</b>	<b>3,350,000</b>	<b>910,000</b>	<b>1,944,000</b>	<b>(2,440,000)</b>	<b>-73%</b>
<b>Projected Change in Fund</b>	<b>(5,981,529)</b>	<b>(3,156,631)</b>		<b>(4,655,968)</b>	<b>(1,753,486)</b>	<b>(2,827,622)</b>		<b>-62%</b>

\*Forecasted values based on projections developed for FY 2020-21 Budget

**Moulton Niguel Water District  
Proposed FY 2021-22 Budget  
Cost Category Components**

Account Category	Category Components
<b><u>Operating Revenues:</u></b>	
Water Sales	Potable Water Usage Charges, Wholesale and Service Charges
Recycled Water Sales	Recycled Water Usage Charges and Service Charges
Sewer Sales	Wastewater Service Charges
Other Operating Income	Meter Sales, User Fees (Reconnect, Tag, Back Flow Notice, Service Installation, Site Visit, Meter Removal/Re-Set, Returned Check), FOG Fees, Plan Check & Inspection Fee, Reimbursements for operating costs at jointly owned facilities
Water Efficiency Revenue	Charges for inefficient potable and recycled water usage
<b><u>Non-Operating Revenues:</u></b>	
Property Tax Revenue	Secured Property Taxes, Secured Taxes paid to SCWD, Supplemental and Miscellaneous Taxes, Unsecured Taxes
Investment Income	Interest earned on reserve balances and investments
Property Lease Income	Lease agreements with cell carriers for placement of cell towers on District property
Misc. Non-Operating Income	Sale of Scrap, Cash Discounts, Improvement District General Obligation Property Tax (Historical)
Capacity Fees	Charges on new development to buy-in to existing assets
Demand Offset Fees	Capacity fees collected to offset impacts to existing supply reliability from new potable irrigation
Bond Proceeds	Proceeds received from anticipated bond issuance
<b><u>Operating Expenses:</u></b>	
Salaries	Directors' Fees, Full Time, Part Time, Overtime, Compensatory Time Expense, Standby, Merit
PERS Employer Contributions	District share of annual CalPERS contribution requirements
Defined Contribution 401A	401A Employer Contribution
Educational Courses	Educational Courses, Certifications
Travel & Meetings	Seminar, Conferences, Training, Travel Costs
Employee Relations	Employee Relations (Recognition, Medical, Safety), Pre-Employment Costs
General Services	Billing Services, Accounting Services, Tax Collection Charges, Unpaid Accounts Write-Off, Mapping Updates, Uniform Service
Annual Audit	Financial Audit and other AUPs
Member Agencies O&M	San Juan Basin Authority (SJBA), Upper Chiquita Reservoir (UCR), 5B Reservoir, R6 Reservoir, IRWD Emergency Interconnection, Upper Oso Reservoir System
Dues & Memberships	District Dues and Memberships, Staff Dues and Memberships
Election Expenses	Election cost estimates from Registrar of Voters Office
Consulting Services	Costs related to consultants and contractors needed to support District initiatives
Equipment Rental	Office Equipment Rentals (multifunction printers), Overall Tools & Equipment Rentals (forklifts, generators, equipment, etc.)



**Moulton Niguel Water District  
Proposed FY 2021-22 Budget  
Cost Category Components**

Account Category	Category Components
<b><u>Operating Expenses:</u></b>	
District Fuel	Unleaded Fuel - Vehicles, Diesel Fuel - Generators, Diesel Fuel - Vehicles, Vehicle Oil
Insurance - District	Automobile and General Liability, Property Insurance
Insurance - Personnel	Employer FICA, Medicare Insurance, State Unemployment, Workers Comp
Insurance - Benefits	Life and Health Insurance, Dental Insurance, Vision Insurance, Disability Insurance, Auto Allowance, OPEB Costs, Wellness Benefit, Sick Accrual, Vacation Accrual
Legal Services - Personnel	Personnel-related legislation and other HR policy inquiries
Legal Services - General	Legal counsel, contract and agreement review
District Office Supplies	Billing Supplies, Community Relations, General Office Supplies, Shipping Costs, Advertising, Sales Tax Expense, Freight Expense
District Operating Supplies	Chemicals, Warehouse Stock
Repairs & Maint. - Equipment	Computer Support Contracts, Field Equipment, Office Equipment, Infrastructure Technology Hardware, Vehicle Maintenance and Repair
Repairs & Maint. - Facilities	Contract & Maintenance Agreements, Waste Disposal, Electrical & Instrumentation, Landscape and Tree Maintenance, Paving Repairs, Pest Control, System Maintenance, System Repairs, Janitorial Services, Underground Service Alert, Permits, Raising Valves and Manholes
Safety & Compliance	Regulatory Compliance, Safety Equipment and Supplies, Safety Shoes, Safety Training
SOCWA	PC 2 - JB Latham Treatment Plant, Plant 3A - UAL/OPEB, PC 5 - San Juan Creek Ocean Outfall, PC 2SO - Recycled Water Permit, PC 15 - Coastal Treatment Plant, PC 17 - Regional Treatment Plant, PC 21 - Effluent Transmission Main, PC 24 - Aliso Creek Ocean Outfall, Pretreatment Program
Special Outside Assessments	Department of Health Services (DOHS) Fees, LAFCO Fees, Property Tax Assessment
Utilities	Electric Utilities (SCE and SDG&E), Gas Utility (Southern CA Gas), Water Utility, Overall Telephone, Mobile Communication
Water Purchases	MWD Water Purchases (Treated and Untreated), MWDOC Charges (Capacity, Connection, and RTS), Baker Water Treatment Plant, Joint Regional Water Supply System (JRWSS), Santiago Aqueduct Commission (SAC), East Orange County Feeder #2 (EOCF2), South County Pipeline (SCP)
Meter Purchases	Replacement meters and warehouse inventory (Historical)
Labor (Fund 6 Only)	Personnel costs attributed to water efficiency or water reliability programs and management
Conservation Supplies	Community Relations and Outreach supplies attributed to water efficiency or water reliability programs and management
Water Efficiency	Rebates and administration of rebate programs attributed to water efficiency or water reliability programs and management

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Overall District Revenues**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Revenue	Forecasted Revenue	Difference	% Change
<b><u>Operating Revenue</u></b>								
Water Sales	31,512,227	29,148,255	(2,363,972)	31,438,154	32,471,606	32,471,606	1,033,452	3%
Recycled Water Sales	6,438,316	5,049,306	(1,389,010)	5,941,355	6,222,975	6,222,975	281,620	5%
Sewer Sales	24,065,352	26,695,247	2,629,895	25,446,037	26,718,392	26,718,392	1,272,356	5%
Other Operating Income	911,436	498,377	(413,059)	1,079,522	581,020	557,100	(498,502)	-46%
<b>Total Operating Revenue Budget</b>	<b>62,927,332</b>	<b>61,391,185</b>	<b>(1,536,147)</b>	<b>63,905,068</b>	<b>65,993,994</b>	<b>65,970,074</b>	<b>2,088,926</b>	<b>3%</b>
<b><u>Non-Operating Revenue</u></b>								
<b>Property Tax Summary</b>								
Secured Property Taxes	27,083,230	28,519,948	1,436,718	28,990,945	29,931,791	29,876,307	940,846	3%
Unsecured Taxes	805,485	859,423	53,938	998,654	1,002,263	1,029,152	3,609	0%
Supplemental and Miscellaneous Taxes	1,069,911	909,799	(160,113)	1,117,232	1,110,951	1,151,352	(6,281)	-1%
Secured Taxes paid to SCWD	(358,743)	(382,016)	(23,274)	(362,576)	(373,649)	(373,649)	(11,073)	3%
<b>Total Property Tax Summary Budget</b>	<b>28,599,883</b>	<b>29,907,153</b>	<b>1,307,270</b>	<b>30,744,255</b>	<b>31,671,356</b>	<b>31,683,161</b>	<b>927,102</b>	<b>3%</b>
<b>Other Non-Operating Revenue</b>								
Investment Income	2,108,233	2,864,875	756,642	2,464,629	2,486,866	1,890,218	22,237	1%
Property Lease Income	1,800,265	1,914,481	114,216	1,943,911	2,016,093	2,016,093	72,182	4%
Misc. Non-Operating Income	250,812	120,000	(130,812)	250,812	250,812	250,812	-	0%
<b>Total Other Non-Operating Revenue Budget</b>	<b>4,159,310</b>	<b>4,899,356</b>	<b>740,046</b>	<b>4,659,352</b>	<b>4,753,771</b>	<b>4,157,123</b>	<b>94,418</b>	<b>2%</b>
<b>Total Revenue Budget</b>	<b>95,686,525</b>	<b>96,197,694</b>	<b>511,169</b>	<b>99,308,675</b>	<b>102,419,121</b>	<b>101,810,358</b>	<b>3,110,446</b>	<b>3%</b>

**Moulton Niguel Water District**  
**Proposed 2021-22 Budget**  
**General Fund - Budget Detail Report**  
**Salaries and Benefits Summary**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Salaries</u></b>								
Staff Salaries	11,998,338	11,566,989	(431,348)	13,217,797	14,338,215	13,812,598	1,120,418	8%
Directors Fees	194,040	150,383	(43,657)	203,742	213,929	212,910	10,187	5%
Overtime	690,802	527,608	(163,194)	899,598	923,198	940,080	23,600	3%
Standby	185,704	217,221	31,518	210,339	210,826	219,804	487	0%
Compensatory Time Expense	4,500	63,682	59,182	-	-	-	-	-
<b>Total Salaries Budget</b>	<b>13,073,384</b>	<b>12,525,884</b>	<b>(547,500)</b>	<b>14,531,475</b>	<b>15,686,168</b>	<b>15,185,392</b>	<b>1,154,692</b>	<b>8%</b>
<b><u>CalPERS Budget</u></b>								
PERs Employer Contributions	2,374,048	4,207,820	1,833,771	2,785,595	3,200,847	2,888,999	415,252	15%
Defined Contribution 401A	240,739	223,642	(17,097)	263,876	281,323	292,017	17,447	7%
<b>Total CalPERS Budget</b>	<b>2,614,788</b>	<b>4,431,462</b>	<b>1,816,674</b>	<b>3,049,471</b>	<b>3,482,170</b>	<b>3,181,016</b>	<b>432,699</b>	<b>14%</b>
<b><u>Insurance - Benefits Budget</u></b>								
Life and Health Insurance	2,267,126	1,937,154	(329,972)	2,501,314	2,276,343	2,274,727	(224,971)	-9%
Dental Insurance	196,351	158,830	(37,521)	235,013	230,066	213,724	(4,947)	-2%
Vision Insurance	27,825	28,465	640	31,885	31,214	28,997	(671)	-2%
Disability Insurance	87,827	92,357	4,530	111,257	101,113	101,178	(10,143)	-9%
OPEB Costs	253,441	240,063	(13,378)	300,496	255,611	286,652	(44,885)	-15%
Auto Allowance	54,975	38,700	(16,275)	69,576	61,096	61,174	(8,480)	-12%
Wellness	41,295	20,546	(20,749)	49,281	43,830	44,392	(5,451)	-11%
Sick Leave Accrual	186,374	358,996	172,622	238,442	222,070	214,787	(16,372)	-7%
Vacation Accrual	152,261	870,884	718,623	194,699	179,844	175,383	(14,855)	-8%
<b>Total Insurance - Benefits Budget</b>	<b>3,267,475</b>	<b>3,745,994</b>	<b>478,519</b>	<b>3,731,962</b>	<b>3,401,187</b>	<b>3,401,014</b>	<b>(330,775)</b>	<b>-9%</b>
<b>Total Salaries and Benefits Budget</b>	<b>18,955,646</b>	<b>20,703,340</b>	<b>1,747,694</b>	<b>21,312,908</b>	<b>22,569,525</b>	<b>21,767,422</b>	<b>1,256,617</b>	<b>6%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Education, Travel, Mtgs Summary**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Educational Courses</u></b>								
Educational Courses	54,280	20,985	(33,295)	62,512	67,010	60,027	4,498	7%
Certifications	25,654	15,327	(10,327)	22,848	29,065	21,940	6,217	27%
<b>Total Educational Courses Budget</b>	<b>79,934</b>	<b>36,312</b>	<b>(43,622)</b>	<b>85,360</b>	<b>96,075</b>	<b>81,967</b>	<b>10,715</b>	<b>13%</b>
<b><u>Travel &amp; Meetings</u></b>								
Travel and Expenses	132,200	74,441	(57,759)	26,770	114,796	142,296	88,026	329%
Seminars, Conferences, and Meetings	214,940	163,547	(51,393)	38,531	170,220	204,811	131,689	342%
<b>Total Travel &amp; Meetings Budget</b>	<b>347,140</b>	<b>237,988</b>	<b>(109,152)</b>	<b>65,301</b>	<b>285,016</b>	<b>347,107</b>	<b>219,715</b>	<b>336%</b>
<b><u>Employee Relations</u></b>								
Pre-Employment Costs	25,343	1,173	(24,170)	23,950	25,700	24,429	1,750	7%
Employee Relations (Recognition, Medical, Safety)	68,470	7,876	(60,594)	74,105	76,000	75,587	1,895	3%
<b>Total Employee Relations Budget</b>	<b>93,813</b>	<b>9,049</b>	<b>(84,764)</b>	<b>98,055</b>	<b>101,700</b>	<b>100,016</b>	<b>3,645</b>	<b>4%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
General Services & Elections**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Election Expenses</u></b>								
Registrar of Voters	-	-	-	50,000	-	-	(50,000)	-100%
<b><u>Annual Audit</u></b>								
Annual Financial Records Audit	62,500	40,272	(22,228)	55,000	52,500	56,100	(2,500)	-5%
<b><u>General Services</u></b>								
<b>Financial Services</b>								
Billing Services	167,000	115,378	(51,622)	167,000	110,000	167,000	(57,000)	-34%
Accounting Services	92,500	115,608	23,108	95,000	110,000	96,900	15,000	16%
Tax Collection Charges	73,192	86,752	13,559	74,974	77,334	76,473	2,360	3%
Unpaid Accounts Write-Off	95,100	83,882	(11,218)	132,500	122,500	135,150	(10,000)	-8%
<b>Engineering Services</b>								
Mapping Updates	17,500	2,421	(15,079)	14,400	2,000	14,688	(12,400)	-86%
<b>Overall Services</b>								
Uniform Service	45,000	58,341	13,341	45,000	60,000	45,900	15,000	33%
<b>Total General Services Budget</b>	<b>490,292</b>	<b>462,381</b>	<b>(27,911)</b>	<b>528,874</b>	<b>481,834</b>	<b>536,111</b>	<b>(47,040)</b>	<b>-9%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Member Agencies O&M**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Potable Water Facilities</u></b>								
San Juan Basin Authority (SJBA)	141,714	2,343	(139,371)	116,743	101,561	163,200	(15,182)	-13%
Upper Chiquita Reservoir (UCR)	47,821	169,630	121,809	48,777	58,010	50,369	9,233	19%
5B Reservoir	6,806	-	(6,806)	10,000	7,000	10,326	(3,000)	-30%
R6 Reservoir	22,687	19,756	(2,931)	20,000	20,000	20,653	-	0%
IRWD Emergency Interconnection	22,687	-	(22,687)	20,000	20,000	20,653	-	0%
<b>Total Potable Water Facilities</b>	<b>241,715</b>	<b>191,729</b>	<b>(49,985)</b>	<b>215,520</b>	<b>206,571</b>	<b>265,200</b>	<b>(8,949)</b>	<b>-4%</b>
<b><u>Recycled Water Facilities</u></b>								
Upper Oso Reservoir System	299,999	187,824	(112,176)	300,000	392,061	306,000	92,061	31%
<b>Total Recycled Water Facilities</b>	<b>299,999</b>	<b>187,824</b>	<b>(112,176)</b>	<b>300,000</b>	<b>392,061</b>	<b>306,000</b>	<b>92,061</b>	<b>31%</b>
<b>Total Member Agencies O&amp;M</b>	<b>541,714</b>	<b>379,553</b>	<b>(162,161)</b>	<b>515,520</b>	<b>598,632</b>	<b>571,200</b>	<b>83,112</b>	<b>16%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Consultants FY 2021-22**

Description	FY 2021-22 Proposed Budget
<b>Fund 1 Consulting</b>	
General Outreach	300,000
Govt. Affairs	96,000
Finance Consultants	138,500
Contract & Document Management	34,200
IT Support	116,000
Engineering Support	250,000
RW Supply Meters AMI Upgrade Assessment	50,000
Collection System Assessment	375,000
Eastern Transmission Main Assessment	210,000
Inspection Services	100,000
Cell Site Management	82,100
FOG Program	130,000
GIS Support	31,900
Plant 3A	55,000
Human Resources Support	20,000
Electrical Services	20,000
<b>Total Fund 1 Overall Consulting Expenses</b>	<b>2,008,700</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Dues and Memberships**

Description	FY 2021-22 Proposed Budget
<b><u>District Dues and Memberships - Fund 1</u></b>	
Aliso Viejo Chamber of Commerce	1,200
Association of California Cities Orange County (ACC-OC)	5,000
Association of California Water Agencies (ACWA)	32,000
Association of Women in Water, Energy and Environment (AWWEE)	600
California Association Sanitation Agencies (CASA)	7,000
Smart Water Networks Forum (SWAN)	500
Dana Point Chamber of Commerce	1,000
Laguna Hills Chamber of Commerce	2,500
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)	5,000
South Orange County Watershed Management Area (SOCWMA)	8,000
Southern California Water Alliance of POTW (SCAP)	9,000
Southern California Water Coalition (SCWC)	10,000
Technology Approval Group (TAG)	14,000
Water Information Sharing and Analysis Center (WaterISAC)	3,150
WaterReuse Association of California	6,000
<b>Total District Dues and Memberships Budget</b>	<b>109,025</b>
<b><u>District Dues and Memberships - Fund 6</u></b>	
California Water Efficiency Partnership (CalWEP)	3,000
ImagineH2O	5,000
Industry–University Cooperative Research Centers Program (IUCRC)	50,000
Sustain SoCal	5,000
Water Research Foundation (WRF)	19,000
Water Energy Efficiency Alliance (WEEA)	2,500
UC Davis CWEE	10,000
<b>Total District Dues and Memberships Budget</b>	<b>94,500</b>
<b><u>Staff Dues and Memberships</u></b>	
Staff Development Memberships	27,750
<b>Total Staff Dues and Memberships Budget</b>	<b>27,750</b>
<b>Total Dues and Memberships Budget</b>	<b>231,275</b>



**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Equipment Rental & Fuel**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Equipment Rental</u></b>								
Office Equipment	65,000	34,476	(30,524)	62,010	47,000	63,250	(15,010)	-24%
Misc. Field Equipment	1,500	-	(1,500)	1,000	-	1,020	(1,000)	-100%
<b>Total Equipment Rental Budget</b>	<b>66,500</b>	<b>34,476</b>	<b>(32,024)</b>	<b>63,010</b>	<b>47,000</b>	<b>64,270</b>	<b>(16,010)</b>	<b>-25%</b>
<b><u>District Fuel</u></b>								
Unleaded Fuel	185,000	147,261	(37,739)	190,000	190,000	193,800	-	0%
Diesel Fuel	120,000	115,946	(4,054)	130,000	140,000	132,600	10,000	8%
Vehicle Oil	10,000	4,647	(5,353)	10,000	10,000	10,200	-	0%
<b>Total District Fuel Budget</b>	<b>315,000</b>	<b>267,854</b>	<b>(47,146)</b>	<b>330,000</b>	<b>340,000</b>	<b>336,600</b>	<b>10,000</b>	<b>3%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
District Insurance Summary**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Insurance - District</u></b>								
Property Insurance	100,000	83,084	(16,916)	100,000	100,000	102,000	-	0%
Automobile and General Liability	425,000	432,017	7,017	450,000	450,000	459,000	-	0%
Misc. Insurance General	7,850	8,131	281	8,300	8,300	8,466	-	0%
<b>Total Insurance - District Budget</b>	<b>532,850</b>	<b>523,231</b>	<b>(9,619)</b>	<b>558,300</b>	<b>558,300</b>	<b>569,466</b>	<b>-</b>	<b>0%</b>
<b><u>Insurance - Personnel</u></b>								
State Unemployment	36,052	28,031	(8,021)	29,377	25,000	26,375	(4,377)	-15%
Workers Comp	180,380	182,270	1,890	159,814	160,213	143,483	399	0%
Medicare Insurance	253,181	266,166	12,985	227,431	209,730	204,190	(17,701)	-8%
Employer FICA	19,692	11,109	(8,583)	19,635	23,581	17,628	3,946	20%
<b>Total Insurance - Personnel Budget</b>	<b>489,306</b>	<b>487,576</b>	<b>(1,730)</b>	<b>436,257</b>	<b>418,524</b>	<b>391,676</b>	<b>(17,733)</b>	<b>-4%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Legal Services**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Legal Services</u></b>								
Legal Service - General	550,000	237,470	(312,530)	600,000	500,000	612,000	(100,000)	-17%
Legal Services - Personnel	50,000	15,538	(34,462)	50,000	50,000	51,000	-	0%
<b>Total Legal Services</b>	<b>600,000</b>	<b>253,009</b>	<b>(346,991)</b>	<b>650,000</b>	<b>550,000</b>	<b>663,000</b>	<b>(100,000)</b>	<b>-15%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
District Supplies**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>District Office Supplies</u></b>								
General Office	139,680	289,943	150,263	122,303	121,650	124,749	(653)	-1%
Billing Supplies	196,000	208,329	12,329	217,000	222,000	217,000	5,000	2%
Community Relations	135,000	172,795	37,795	345,000	345,000	351,900	-	0%
Shipping	23,000	21,688	(1,312)	22,500	25,000	22,950	2,500	11%
<b>Total District Office Supplies Budget</b>	<b>493,680</b>	<b>692,755</b>	<b>199,075</b>	<b>706,803</b>	<b>713,650</b>	<b>716,599</b>	<b>6,847</b>	<b>1%</b>
<b><u>District Operating Supplies</u></b>								
Operating Supplies	535,442	957,588	422,145	437,250	469,900	445,995	32,650	7%
Chemicals	909,212	423,935	(485,277)	721,000	596,500	735,420	(124,500)	-17%
<b>Total District Operating Supplies Budget</b>	<b>1,444,654</b>	<b>1,381,522</b>	<b>(63,132)</b>	<b>1,158,250</b>	<b>1,066,400</b>	<b>1,181,415</b>	<b>(91,850)</b>	<b>-8%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Repairs and Maintenance**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22				
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change	
<b><u>Repairs and Maintenance - Equipment</u></b>									
Office Equipment	12,050	4,206	(7,844)	279,000	107,800	11,680	(171,200)	-61%	
Field Equipment	28,250	91,275	63,025	29,500	32,000	30,090	2,500	8%	
Infrastructure Technology Hardware	114,700	282,914	168,214	165,600	183,000	168,912	17,400	11%	
Computer Support Contracts	584,300	521,676	(62,624)	667,495	736,352	680,845	68,857	10%	
Vehicle Maintenance and Repair	230,000	261,408	31,408	240,000	240,000	244,800	-	0%	
<b>Total Repairs and Maintenance - Equipment Budget</b>	<b>969,300</b>	<b>1,161,479</b>	<b>192,179</b>	<b>1,381,595</b>	<b>1,299,152</b>	<b>1,136,327</b>	<b>(82,443)</b>	<b>-6%</b>	
<b><u>Repairs and Maintenance - Facilities</u></b>									
System Maintenance	809,744	774,926	(34,818)	676,554	905,500	690,085	228,946	34%	
System Repairs	944,500	1,451,987	507,487	1,735,500	1,182,500	1,605,510	(553,000)	-32%	
Janitorial Services	29,460	27,695	(1,765)	42,000	145,000	42,840	103,000	245%	
Landscape and Tree Maintenance	341,742	316,473	(25,269)	372,988	385,541	380,448	12,553	3%	
Waste Disposal	361,814	235,160	(126,654)	330,000	280,000	336,600	(50,000)	-15%	
Underground Service Alert	8,000	3,037	(4,963)	8,000	20,000	8,160	12,000	150%	
Contract & Maintenance Agreements	315,307	205,084	(110,223)	222,600	257,500	227,052	34,900	16%	
Pest Control	34,682	28,226	(6,456)	34,682	38,422	35,376	3,740	11%	
Paving Repairs	650,000	98,892	(551,108)	300,000	100,000	306,000	(200,000)	-67%	
Electrical & Instrumentation	115,000	127,875	12,875	67,000	67,000	68,340	-	0%	
Raising Valves and Manholes	220,000	177,959	(42,041)	450,000	610,200	459,000	160,200	36%	
Permits	120,000	190,631	70,631	120,000	130,000	122,400	10,000	8%	
<b>Total Repairs and Maintenance - Facilities Budget</b>	<b>3,950,249</b>	<b>3,637,944</b>	<b>(312,305)</b>	<b>4,359,324</b>	<b>4,121,663</b>	<b>4,281,810</b>	<b>(237,661)</b>	<b>-5%</b>	
<b><u>Meter/Vault Purchases</u></b>									
Meter/Vault Replacement	-	3,657	3,657	-	-	-	-	-	
<b>Total Meter/Vault Purchases Budget</b>	<b>-</b>	<b>3,657</b>	<b>3,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Safety Program

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22				
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change	
<b><u>Safety Program and Regulatory Compliance</u></b>									
Safety Equipment and Supplies	100,600	85,862	(14,738)	98,340	78,050	100,307	(20,290)	-21%	
Safety Shoes	38,323	28,693	(9,629)	39,557	40,375	40,348	818	2%	
Safety Training	35,000	22,808	(12,192)	35,700	0	36,414	(35,700)	-100%	
Regulatory Compliance	190,625	187,557	(3,068)	187,540	202,600	191,291	15,060	8%	
<b>Total Safety Program and Regulatory Compliance Budget</b>	<b>364,548</b>	<b>324,920</b>	<b>(39,627)</b>	<b>361,137</b>	<b>321,025</b>	<b>368,360</b>	<b>(40,112)</b>	<b>-11%</b>	

**Moulton Niguel Water District**  
**Proposed 2021-22 Budget**  
**General Fund - Budget Detail Report**  
**SOCWA**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b>Wastewater Treatment</b>								
PC 2 - JB Latham Treatment Plant	1,427,491	1,509,585	82,094	1,412,881	1,433,577	1,536,908	20,696	1.5%
Plant 3A - UAL OPEB*	-	(7,477)	(7,477)	-	144,983	-	144,983	-
PC 5 - San Juan Creek Ocean Outfall	117,388	61,365	(56,023)	116,187	154,543	126,386	38,356	33.0%
PC 2SO - Recycled Water Permit	28,463	116,589	88,126	28,172	34,582	30,645	6,410	22.8%
PC 15 - Coastal Treatment Plant	318,657	196,081	(122,577)	315,396	245,903	343,082	(69,493)	-22.0%
PC 17 - Regional Treatment Plant	7,301,025	6,467,964	(833,061)	7,226,303	7,006,245	7,860,652	(220,058)	-3.0%
PC 21 - Effluent Transmission Main	13,403	(12,617)	(26,020)	13,265	3,964	14,430	(9,301)	-70.1%
PC 24 - Aliso Creek Ocean Outfall	213,049	177,824	(35,224)	210,868	427,661	229,379	216,793	102.8%
Pretreatment Program	52,439	38,770	(13,669)	51,903	56,013	56,459	4,110	7.9%
<b>Total Wastewater Treatment Budget</b>	<b>9,471,915</b>	<b>8,548,084</b>	<b>(923,831)</b>	<b>9,374,975</b>	<b>9,507,471</b>	<b>10,197,941</b>	<b>132,496</b>	<b>1.4%</b>

\*FY 2021-22 budget includes payments for UAL/OPEB costs accrued while SOCWA operated Plant 3A

Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Special Outside Assessments

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22				
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change	
<b>Special Outside Assessments</b>									
Department of Health Services (DOHS) Fees	19,881	-	(19,881)	5,000	5,000	5,100	-	0%	
LAFCO Fees	113,719	27,290	(86,429)	28,382	32,434	28,949	4,052	14%	
Property Tax Assessment	-	112,218	112,218	120,585	119,169	122,997	(1,416)	-1%	
<b>Total Special Outside Assessments Budget</b>	<b>133,600</b>	<b>139,508</b>	<b>5,908</b>	<b>153,967</b>	<b>156,602</b>	<b>157,046</b>	<b>2,636</b>	<b>2%</b>	



**Moulton Niguel Water District**  
**Proposed 2021-22 Budget**  
**General Fund - Budget Detail Report**  
**Utilities**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22				
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change	
<b>Utilities</b>									
Electric Utilities (SCE and SDG&E)	2,753,033	2,212,360	(540,673)	2,826,439	2,865,448	2,882,968	39,009	1%	
Gas Utility (Southern CA Gas)	10,069	10,082	13	7,894	8,242	8,052	348	4%	
Water Utility	9,000	-	(9,000)	-	-	-	-	-	
Overall Telephone	140,000	154,008	14,008	153,000	148,000	156,060	(5,000)	-3%	
Mobile Communication	80,000	99,812	19,812	92,200	111,200	94,044	19,000	21%	
<b>Total Utilities Budget</b>	<b>2,992,102</b>	<b>2,476,262</b>	<b>(515,840)</b>	<b>3,079,533</b>	<b>3,132,890</b>	<b>3,141,124</b>	<b>53,357</b>	<b>2%</b>	

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Water Purchases**

Description	FY 2019-20			FY 2020-21 Revised Budget	FY 2021-22			
	Approved Budget	Actuals	Difference		Proposed Budget	Forecasted Budget	Difference	% Change
<b><u>Variable Water Purchase Cost</u></b>								
MWD Full Service - Tier 1 Treated	17,266,688	16,004,338	(1,262,350)	16,707,334	16,845,370	17,140,376	138,036	1%
MWD Full Service - Tier 1 Untreated	6,556,717	5,891,739	(664,977)	6,819,029	6,831,777	7,015,005	12,748	0%
Baker Variable Cost	931,953	914,911	(17,042)	958,858	978,036	978,036	19,177	2%
<b>Total Variable Water Cost</b>	<b>24,755,357</b>	<b>22,810,988</b>	<b>(1,944,369)</b>	<b>24,485,221</b>	<b>24,655,183</b>	<b>25,133,417</b>	<b>169,961</b>	<b>1%</b>
<b><u>Fixed Water Purchase Cost</u></b>								
MWDOC Ready-to-Serve Charge	1,292,444	1,234,456	(57,988)	1,344,688	1,448,126	1,448,126	103,438	8%
MWDOC Capacity Charge	494,753	337,490	(157,263)	401,090	457,317	457,317	56,227	14%
MWDOC Connection Charge	643,361	652,814	9,453	650,882	685,139	666,694	34,257	5%
Joint Regional Water Supply System	496,254	513,573	17,318	479,087	486,130	488,669	7,043	1%
Santiago Aqueduct Commission (SAC)	25,826	8,824	(17,003)	26,344	23,961	26,871	(2,383)	-9%
East Orange County Feeder #2 (EOCF2)	118,859	212,684	93,824	308,953	178,490	315,132	(130,463)	-42%
South County Pipeline (SCP)	102,449	104,916	2,467	99,519	101,548	101,509	2,029	2%
SC2 Takeout O&M (SMWD)	-	-	-	-	2,500	-	2,500	-
Baker Fixed Cost	818,506	650,821	(167,685)	842,137	858,979	858,979	16,843	2%
<b>Total Fixed Water Cost</b>	<b>3,992,453</b>	<b>3,715,578</b>	<b>(276,876)</b>	<b>4,152,700</b>	<b>4,242,191</b>	<b>4,363,298</b>	<b>89,491</b>	<b>2%</b>
<b>Total Water Purchase Cost</b>	<b>28,747,811</b>	<b>26,526,566</b>	<b>(2,221,245)</b>	<b>28,637,921</b>	<b>28,897,373</b>	<b>29,496,715</b>	<b>259,452</b>	<b>1%</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Staffing Plan**

Division, Department and Position Title	Adopted FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	Notes
<b><u>Board of Directors</u></b>				
BOARD MEMBERS	7	7	7	
	7	7	7	
<b>Board of Directors Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b><u>Administration</u></b>				
<i>General Manager</i>				
ASSISTANT GENERAL MANAGER	1	1	1	
BOARD SECRETARY/EXECUTIVE ASSISTANT	1	1	1	
COMMUNICATIONS COORDINATOR	1	1	0	
COMMUNICATIONS MANAGER	0	1	1	
DIRECTOR OF REGIONAL & LEGAL AFFAIRS	1	0	0	
GENERAL MANAGER	1	1	1	
GOVERNMENT AFFAIRS OFFICER	1	1	1	
SENIOR ADMINISTRATIVE ANALYST	1	1	1	
SENIOR COMMUNICATIONS COORDINATOR	1	1	1	
	8	8	7	
<i>Human Resources</i>				
DIRECTOR OF HUMAN RESOURCES	1	1	1	
HUMAN RESOURCES ANALYST	1	1	1	
HUMAN RESOURCES MANAGER	1	1	1	
	3	3	3	
<i>Information Technology</i>				
CMMS ADMINISTRATOR	0	0	1	New Position Proposed in FY 2021-22
INFORMATION SYSTEMS ADMINISTRATOR	3	3	3	
INFORMATION SYSTEMS ANALYST	2	3	3	
INFORMATION SYSTEMS MANAGER	1	1	1	
INFORMATION SYSTEMS OFFICER	1	1	1	
	7	8	9	
<b>Administration Total</b>	<b>18</b>	<b>19</b>	<b>19</b>	
<b><u>Water Resources</u></b>				
<i>Water Resources</i>				
SENIOR WATER RESOURCES ANALYST	1	1	1	
SENIOR WATER RESOURCES PLANNER	1	1	1	
WATER RESOURCES MANAGER	0	0	1	
	2	2	3	
<i>Water Efficiency</i>				
SENIOR WATER EFFICIENCY SPECIALIST	1	1	1	
WATER EFFICIENCY ANALYST	1	1	1	
WATER EFFICIENCY MANAGER	1	1	1	
WATER EFFICIENCY REPRESENTATIVE	3	4	4	
WATER EFFICIENCY SUPERVISOR	1	1	1	
	7	8	8	
<b>Water Resources Total</b>	<b>9</b>	<b>10</b>	<b>11</b>	

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Staffing Plan**

Division, Department and Position Title	Adopted FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	Notes
<b><u>Engineering</u></b>				
<i>Administrative Services</i>				
ADMINISTRATIVE ANALYST	1	2	2	
ADMINISTRATIVE ASSISTANT	1	0	0	
CONTRACTS ANALYST	1	1	1	
DIRECTOR OF ENGINEERING	1	1	1	
	<hr/> 4	<hr/> 4	<hr/> 4	
<i>Engineering Services</i>				
CROSS CONNECTION INSPECTOR	3	3	2	
CROSS CONNECTION SUPERVISOR	1	1	0	
DEVELOPMENT SERVICES SPECIALIST	1	1	1	
ENGINEERING MANAGER	1	2	2	
GIS ADMINISTRATOR	1	1	1	
GIS ANALYST	1	1	1	
GIS TECHNICIAN	1	1	1	
INSPECTION SUPERVISOR	1	1	1	
INSPECTOR	4	5	5	
PRINCIPAL ENGINEER	4	3	3	
RECORDS AND MAPPING TECHNICIAN	1	1	1	
RECYCLED WATER INSPECTOR	3	3	4	
SENIOR ENGINEER	2	2	3	
SUPERINTENDENT OF ENGINEERING	1	1	1	
	<hr/> 25	<hr/> 26	<hr/> 26	
<i>Wastewater Treatment Plant Operations</i>				
OPERATIONS ENGINEER	0	0	1	
SUPERINTENDENT OF WASTEWATER OPERATIONS	1	1	1	
WASTEWATER TREATMENT PLANT OPERATOR	4	4	4	
WASTEWATER TREATMENT PLANT OPERATOR IN TRAINING	1	1	0	
	<hr/> 6	<hr/> 6	<hr/> 6	
<b>Engineering Total</b>	<b>35</b>	<b>36</b>	<b>36</b>	
<b><u>Operations</u></b>				
<i>Administrative Services</i>				
DIRECTOR OF OPERATIONS	1	1	1	
REGULATORY COMPLIANCE COORDINATOR	0	1	1	
SAFETY AND COMPLIANCE COORDINATOR	1	1	1	
	<hr/> 2	<hr/> 3	<hr/> 3	
<i>Facilities Maintenance</i>				
ELECTRICAL/INSTRUMENTATION SERVICES SUPERVISOR	1	1	1	
ELECTRICAL/INSTRUMENTATION TECHNICIAN	4	4	4	
MAINTENANCE WORKER - FACILITIES	8	9	9	
STATION MAINTENANCE SUPERVISOR	1	1	1	
SUPERINTENDENT OF OPERATIONS	1	1	1	
WATER DISTRIBUTION SUPERVISOR	1	1	1	
WATER SYSTEMS OPERATOR	4	4	4	
	<hr/> 20	<hr/> 21	<hr/> 21	
<i>Utilities Maintenance</i>				
COLLECTION SYSTEM SUPERVISOR	1	1	1	
MAINTENANCE WORKER - COLLECTION SYSTEM	6	6	6	
MAINTENANCE WORKER - STREETS	14	14	14	
MECHANIC	3	3	4	New Position Proposed in FY 2021-22
STREET CREW SUPERVISOR	2	2	2	
SUPERINTENDENT OF OPERATIONS	1	1	1	
SUPPORT SERVICES SUPERVISOR	1	1	1	
	<hr/> 28	<hr/> 28	<hr/> 29	
<i>Customer Service</i>				
CUSTOMER SERVICE FIELD TECHNICIAN	14	13	13	
CUSTOMER SERVICE SUPERVISOR	2	2	2	
LEAK DETECTION TECHNICIAN	3	3	3	
SUPERINTENDENT OF OPERATIONS	1	1	1	
	<hr/> 20	<hr/> 19	<hr/> 19	
<b>Operations Total</b>	<b>70</b>	<b>71</b>	<b>72</b>	

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Staffing Plan**

Division, Department and Position Title	Adopted FY 2019-20	Adopted FY 2020-21	Proposed FY 2021-22	Notes
<b><u>Financial Planning &amp; Innovation</u></b>				
<i>Administrative Services</i>				
DIRECTOR OF FINANCIAL PLANNING & INNOVATION	1	1	1	
	1	1	1	
<i>Customer Accounts</i>				
CUSTOMER ACCOUNT REPRESENTATIVES	13	12	14	2 New Positions Proposed in FY 2021-22
CUSTOMER ACCOUNT SUPERVISOR	1	2	2	
	14	14	16	
<i>Finance</i>				
CUSTOMER ENGAGEMENT COORDINATOR	1	1	1	
DATA SCIENTIST	0	0	1	
FINANCIAL DATA ANALYST	1	2	1	
FINANCIAL PLANNING MANAGER	1	1	1	
	3	4	4	
<b>Financial Planning &amp; Innovation Total</b>	<b>18</b>	<b>19</b>	<b>21</b>	
<b><u>Accounting and Purchasing</u></b>				
<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	
<b>Accounting and Purchasing Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	
<hr/>				
<b>Full Time Total</b>	<b>165</b>	<b>170</b>	<b>174</b>	

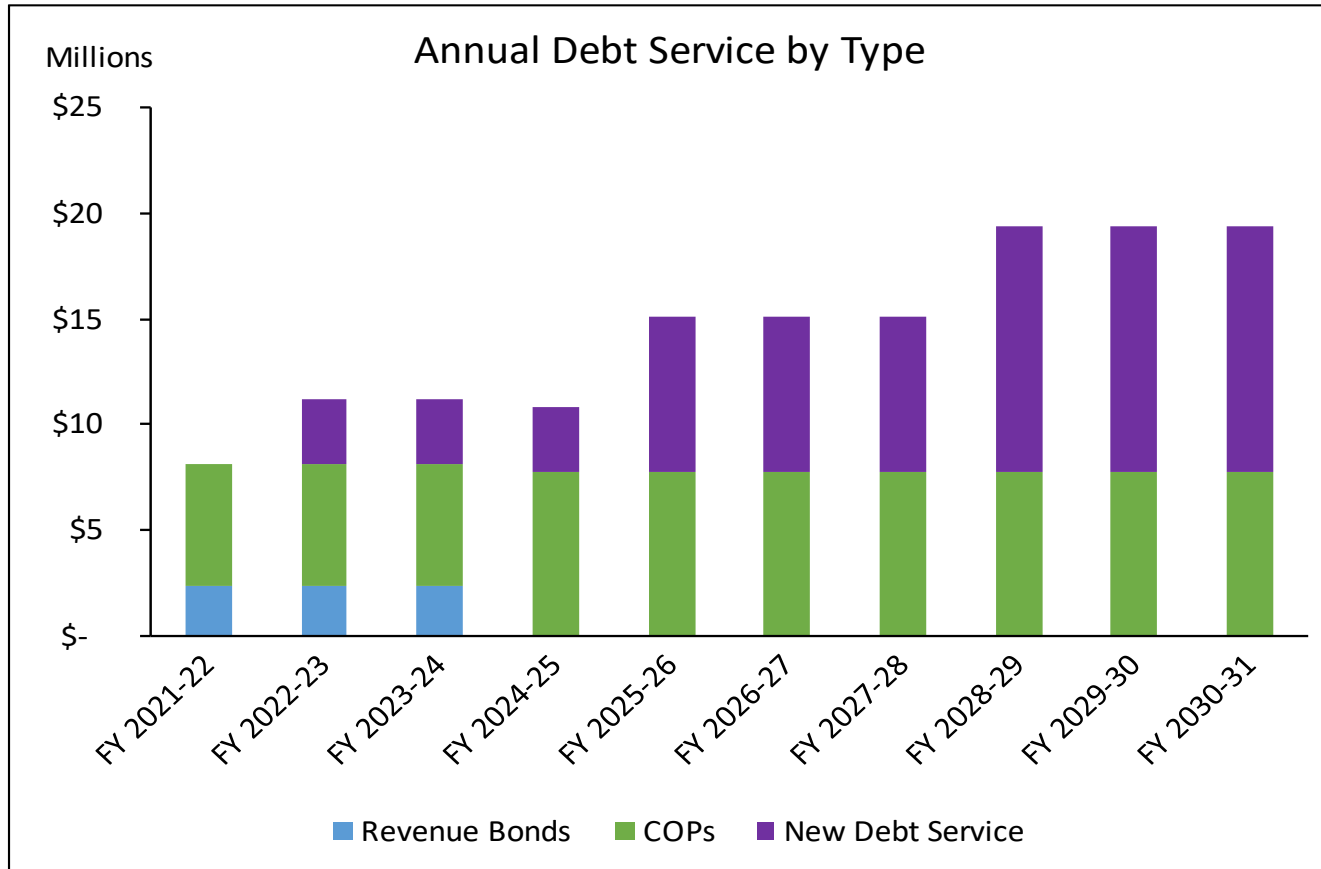
**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Detailed Capital Outlays**

<b>Capital Outlays</b>		<b>FY 2021-22</b>
1	Replacement of Truck Unit #15	\$36,000
2	Replacement of Truck Unit #17	\$68,000
3	Replacement of Truck Unit #30	\$74,000
4	Replacement of Truck Unit #48	\$73,500
5	Replacement of Truck Unit #62	\$53,500
6	Replacement of Truck Unit #59	\$35,000
7	3A Cart (Facility Maintenance)	\$12,000
8	Replacement of 3A Cart (Plant Operations)	\$12,000
9	Field Tablets - Valve Crew	\$10,000
10	Field Tablets - Collections	\$12,000
<b>Total FY 2021-22 Capital Outlays</b>		<b>\$386,000</b>

**Moulton Niguel Water District**  
**Proposed 2021-22 Budget**  
**General Fund - Budget Detail Report**  
**Debt Service Expense Detail**

Description	FY 2021-22		
	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
<b>Total FY 2021-22 Debt Service Expense</b>	<b>\$ 3,205,000</b>	<b>\$ 4,945,081</b>	<b>\$ 8,150,081</b>

**Moulton Niguel Water District  
Proposed 2021-22 Budget  
General Fund - Budget Detail Report  
Debt Service Expense 10-Year**





Moulton Niguel Water District  
 Proposed 2021-22 Budget  
 General Fund - Budget Detail Report  
 Long Range Financial Plan

