

# Mojave Water Agency

**Fiscal Year Budget 2015/2016**

**Adopted May 14, 2015**

California's changing world has ushered in a new era in the water industry requiring water agencies to be responsive to a variety of new challenges. The 2015/2016 Fiscal Year Budget enhances the Agency's science platform enabling MWA to build on its strategic capital program, and respond to demands for high quality data to continue to develop plans and programs to ensure a sustainable water supply for the region.



*We're securing water for today and tomorrow...*

# ***BUDGET***

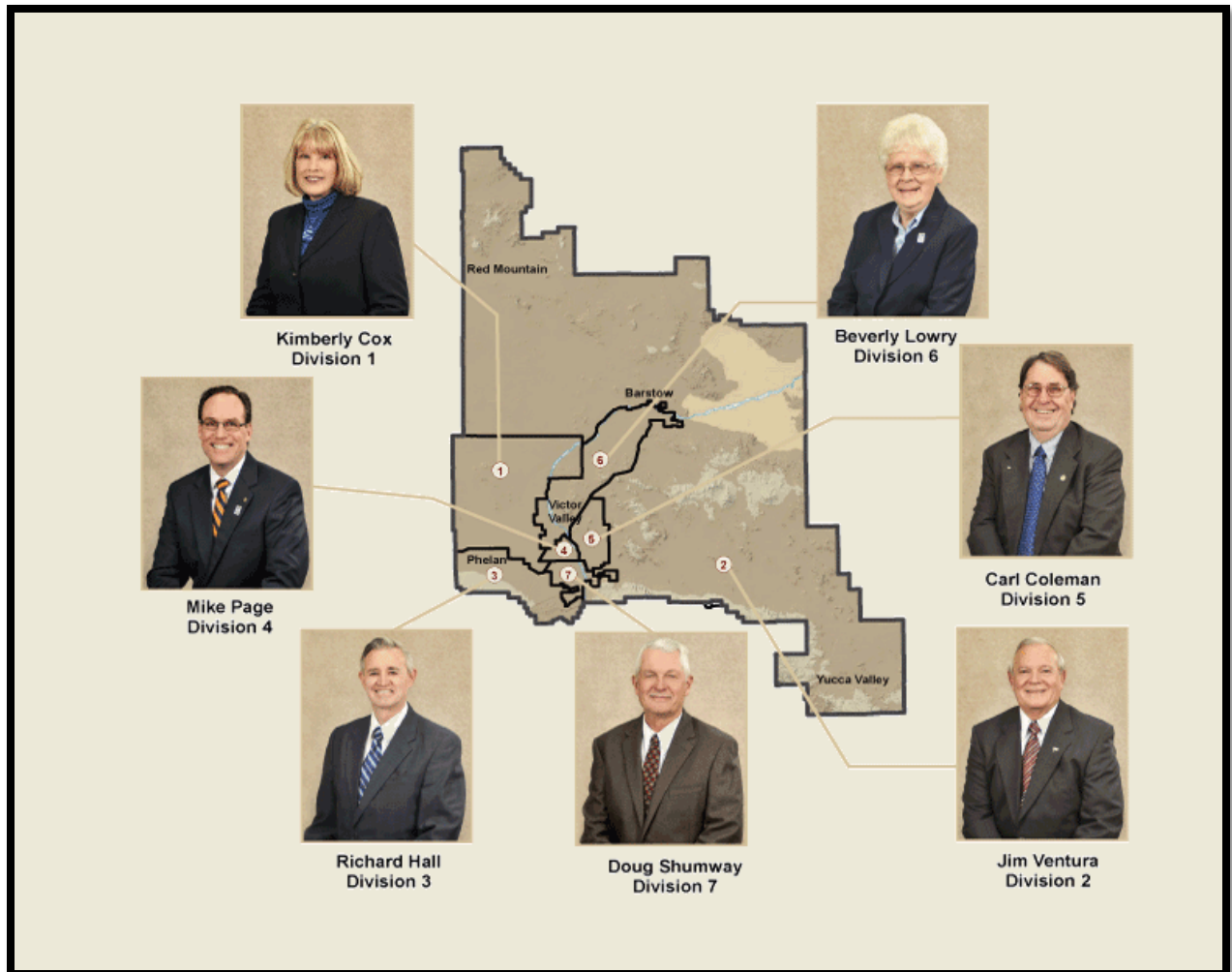
**Fiscal Year**

**2015/2016**

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# Mojave Water Agency Fiscal Year 2015-2016 Budget

## Board of Directors





## LETTER OF INTRODUCTION

Members of the Board of Directors:

California's current drought conditions continue to grab its share of headlines, placing a laser sharp focus on the State's finite resources creating a greater sense of urgency to develop innovative and cost-effective solutions in a water world that has rapidly changed. Population growth, climate change, environmental law, and regional and global economic conditions, bring new challenges and great uncertainty. Unprecedented action by Governor Jerry Brown on April 1, 2015 imposed, for the first time in California history, a sweeping set of mandatory drought restrictions calling for a 25% reduction in water use by next year. This action follows Brown's 2014 historic new groundwater regulations that will require agencies to enhance basin management and demonstrate long-term sustainability. Our new world will require bold actions with a greater reliance on science to optimize natural, capital, and community and employee resources to respond to these challenges. The Fiscal Year 2015/2016 Budget reflects the Agency's efforts to leverage previous investments made by the Agency to build a scientific foundation that is evidenced by successful integrated planning efforts, key capital projects, and conservation and education programs.

Last fiscal year's \$41 million budget included a projected reserve balance of \$52.4 million that included completion of the Integrated Regional Water Management Plan, Salt Nutrient Management Plan, inception of the Baja Area-Wide Plan, commencement of a feasibility study for the Deep Creek Hydroelectric Turbine, launch of the Small Systems/Disadvantaged Communities Program, continued success of the Cash for Grass program resulting in the cumulative removal of 7.2 million square feet of turf, as well as the kickoff of a large scale Cash for Grass Program and a new Weather Based Irrigation Controller Education Program.

As the Agency prepares to meet the myriad of new challenges, the region's economic climate continues to improve. Property tax continues to serve as the Agency's primary source of income. Beacon Economics forecasts continued growth in 2015-2016 through 2023 with faster growth over the next two years and average growth of 4.5 % to 5.3% thereafter, pointing to the continued improvement in the housing market. Among the indicators are a growing labor market and employment growth, increased consumer spending, and new construction activity. HdL Companies also report improved growth in the local economy. The Agency is experiencing its second consecutive year of positive growth following four years of negative change that began in the 2009-2010 Fiscal Year. Forecasted improvements in MWA revenues include an increase of \$1.78 million in property tax revenue, or 5.74% over last year's budget.

The 2015/2016 Budget totals some \$47.3million with a projected reserve balance of \$48.6 million. Programs and initiatives identified in the FY 2015/2016 budget include capital projects, planning efforts, feasibility studies, and enhanced community partnerships to begin carrying out new directives identified in the recently adopted

Integrated Regional Water Management Plan. Activities and projects include the development of the 2015 Urban Water Management Plan, construction of scientifically advanced monitoring wells in Oeste, construction of the Lenwood Recharge Basin Bypass Pipeline Project, completion of the feasibility study for the Deep Creek Hydroelectric Turbine, feasibility study for the Reoperation of Forks Dam/Groundwater Recharge Supply, continued efforts with the Small Systems/Disadvantaged Communities Program, increased effort in the State Water Project, and expansion of the Agency's Strategic Partners Program.

As evidenced by this year's key initiatives, the Agency is shifting its focus of capital investment to a greater refinement of our planning practices, an increased investment in the Agency's science data platform, investment in technology, increased collaboration with city and county planning staffs to address the new groundwater mandates and water quality regulations, current and subsequent mandatory drought regulations, uncertainty related to the Bay Delta Conservation Plan, and contract negotiations with the Department of Water Resources for potential modifications to the State Water Project Contract.

These ongoing and new challenges have not caught the Agency by surprise. We have laid the groundwork with our sound financial policies, integrated planning, and outreach efforts that have created a growing conservation community that is both informed and engaged.

With change as our new constant, we must rely on improved tools to provide accurate, scientific data to more effectively manage our resources. The implementation of the new financial model will continue to help guide our efforts as we calculate various hydrological and financial conditions to develop new plans and programs. Additionally, continued investment in technology will strengthen the Agency's science foundation that underlies our decisions that will likely become an increasingly important element in planning the growth of communities. As our workforce changes, we must also invest in human resources to enhance our level of expertise to meet the new environmental, regulatory, and resource challenges in our new world.

The future holds great challenges and opportunities. It is with confidence that we present the 2015/2016 Fiscal Year Budget. We wish to express our appreciation to all staff members who contributed to the preparation of the budget, and for the Agency's entire team that daily implement the Agency's mission. Lastly, we acknowledge the foresight of the Board of Directors that has well positioned the Agency to meet the challenges of our new world.

Sincerely,



Kirby Brill  
General Manager



Kathy Cortner  
Chief Financial Officer



## PROPOSED FISCAL YEAR 2015/2016 BUDGET

|   | FY 2014/2015<br>Budget | FY 2014/2015<br>Projected | Variance<br>Fav (Unfav) | FY 2015/2016<br>Budget | Budget<br>vs.Budget<br>Variance | FY 2016/2017<br>Budget |
|---|------------------------|---------------------------|-------------------------|------------------------|---------------------------------|------------------------|
| <b>Beginning Cash Reserves</b>              | <b>\$ 55,507,649</b>   | <b>\$ 55,909,007</b>      | <b>\$ 401,358</b>       | <b>\$ 55,662,596</b>   | <b>\$ 154,947</b>               | <b>\$ 48,897,811</b>   |
| <u>Revenues</u>                             |                        |                           |                         |                        |                                 |                        |
| Water Sales (net of Reliability Assessment) | 4,040,207              | 3,439,514                 | (600,693)               | 4,080,861              | 40,654                          | 4,233,797              |
| Reliability Assessment                      | 1,907,700              | 1,987,426                 | 79,726                  | 2,390,776              | 483,076                         | 2,645,010              |
| Pre-Purchase Program In/(Out) *             | (1,000,000)            | (567,021)                 | 432,979                 | (190,000)              | 810,000                         | (190,000)              |
| MWA 1 - 11.5¢                               | 9,960,493              | 10,350,000                | 389,507                 | 10,284,372             | 323,879                         | 11,051,586             |
| MWA 2 (a) 3¢                                | 8,631,386              | 8,900,000                 | 268,614                 | 9,190,417              | 559,031                         | 9,876,023              |
| MWA 2 (b) 2.5¢                              | 7,192,821              | 7,400,000                 | 207,179                 | 7,658,681              | 465,860                         | 8,230,019              |
| General Property Tax                        | 2,700,000              | 3,000,000                 | 300,000                 | 2,916,386              | 216,386                         | 3,001,436              |
| ID M Property Tax Assessment                | 2,488,825              | 2,600,000                 | 111,175                 | 2,701,657              | 212,832                         | 2,903,200              |
| ID M Debt Service Support                   | 813,250                | 813,250                   | -                       | 813,250                | -                               | 812,688                |
| Interest                                    | 161,854                | 161,854                   | -                       | 198,210                | 36,356                          | 167,871                |
| Grants                                      | 1,000,000              | 1,000,000                 | -                       | 460,000                | (540,000)                       | 760,000                |
| Miscellaneous                               | 22,000                 | 180,000                   | 158,000                 | 22,000                 | -                               | 22,000                 |
| <b>Total Revenues</b>                       | <b>\$ 37,918,536</b>   | <b>\$ 39,265,023</b>      | <b>\$ 1,346,487</b>     | <b>\$ 40,526,610</b>   | <b>\$ 2,608,074</b>             | <b>\$ 43,513,630</b>   |
| <u>Expenditures</u>                         |                        |                           |                         |                        |                                 |                        |
| DWR Min OMP&R                               | 7,853,629              | 8,883,867                 | (1,030,238)             | 9,098,838              | (1,245,209)                     | 8,756,537              |
| DWR Bond and Capital                        | 7,433,459              | 7,173,595                 | 259,864                 | 7,872,540              | (439,081)                       | 7,783,149              |
| SWC Member Allocation                       | 216,000                | 173,467                   | 42,533                  | 216,000                | -                               | 216,000                |
| SWP Contractors Authority                   | 56,000                 | 38,526                    | 17,474                  | 56,000                 | -                               | 56,000                 |
| Tax Collection Exp                          | 123,000                | 105,980                   | 17,020                  | 123,000                | -                               | 123,000                |
| Water Purchases                             | 1,536,380              | 1,789,440                 | (253,060)               | 3,033,180              | (1,496,800)                     | 3,000,570              |
| Departmental Expenses                       | 12,087,723             | 11,136,690                | 951,033                 | 12,294,912             | (207,189)                       | 12,160,185             |
| DWR Loans                                   | 404,328                | 1,739,581                 | (1,335,253)             | -                      | 404,328                         | -                      |
| ID M  | 3,167,500              | 3,167,500                 | -                       | 3,161,625              | 5,875                           | 3,155,291              |
| Dudley Ridge                                | 2,596,033              | 2,596,033                 | -                       | 2,594,533              | 1,500                           | 2,596,817              |
| Berrenda Mesa                               | 1,885,381              | 1,470,000                 | 415,381                 | 1,919,267              | (33,886)                        | 1,907,667              |
| Capital                                     | 3,648,617              | 1,236,755                 | 2,411,862               | 6,921,500              | (3,272,883)                     | 3,805,000              |
| <b>Total Expenditures</b>                   | <b>\$ 41,008,050</b>   | <b>\$ 39,511,434</b>      | <b>\$ 1,496,616</b>     | <b>\$ 47,291,395</b>   | <b>\$ (6,283,345)</b>           | <b>\$ 43,560,216</b>   |
| A/R & A/P Adj.                              |                        | \$ -                      |                         |                        |                                 |                        |
| <b>Ending Cash Reserves</b>                 | <b>\$ 52,418,135</b>   | <b>\$ 55,662,596</b>      | <b>\$ 3,244,461</b>     | <b>\$ 48,897,811</b>   | <b>\$ (3,520,324)</b>           | <b>\$ 48,851,225</b>   |

## **Background**

Mojave Water Agency was formed by popular vote in 1960, when residents, concerned about the overdraft of the region's aquifers, agreed to become part of the State Water Project (SWP) and secure a source of supplemental water for the region. Section 1.5 of the Mojave Water Agency Law states that:

*"...the purpose of the agency shall be to do any and every act necessary to be done so that sufficient water may be available for any present or future beneficial use of the land and inhabitants of the agency..."*

The Agency's adopted mission, which is very similar, reads: *"to manage the region's water resources for the common benefit to assure stability in the sustained use by the citizens we serve."*

California's economy, as well as most of the nation's, has been in troubled times. The housing market had been declining in sales of new and existing homes, many more homes went into foreclosure because of sub-prime lending practices, and overall, property values were declining. This has had an effect on the Agency's major source of revenue, property taxes, used to pay for the costs of the State Water Project system as well as overall administration of the Agency. Fortunately, because of past fiscal conservatism, the Agency was able to weather through the economic downturn. Recent indicators are that the Agency is seeing recovery in its property taxes. As we look forward, assessed values are projected to continue to increase. These projections are provided by Beacon Economics, which the Agency hires to aid in projecting out 5 years of values. Also, given the open space in the Agency's boundary, it is likely that values will pick up at a greater pace when development returns to the area.

## **Budget Preparation**

In order to better prepare for meeting present and future water demands, Mojave Water Agency adopted its Strategic Plan in 2002 and the Integrated Water Resources Plan in 2006, which the Agency revisits each year and updates as part of the budget preparation. Over the past several years, the Agency carried out the projects identified in the 2006 Water Management Plan. The Agency is coming out of a capital intensive period and is now planning projects identified in the new 2014 Integrated Regional Water Management Plan.

The Strategic Plan contains the Agency's Vision and Mission Statements, defines our goals as a public agency, and establishes our culture as an organization of individuals. The primary purpose of the Strategic Plan is to provide the framework and focus for the Agency that will facilitate the organization fulfilling its legislative mandate – *"...to do any and every act necessary to be done so that sufficient water may be available for any present or future beneficial use of the land and inhabitants of the agency..."* The Strategic Plan forms our response to the challenges that we must address in managing this vital resource by providing a venue to develop specific goals and objectives for the organization, including "Key Elements" or concepts, management plans, and programs that require action by the Agency. The Integrated Water Resources Plan sets out the major initiatives necessary to assure stability in the sustained water use by the citizens we serve. The plans and major initiatives that are necessary to carry out this goal are the foundation for the capital projects included in the budget now and into the next five year's planning efforts.

Linking important objectives with necessary resources requires a process that identifies Goals and Key Elements of those goals at the very beginning of the budget process. For this reason, each year the budget process begins with re-assessing the Key Elements and confirming that all the projects in progress and planned truly reflect the goals of the Agency and the Board of Directors, which reflect the needs of the Stakeholders and Community, and reflect any fiscal constraints revealed through the budget process.

The goals identified in the Strategic Plan are:

- Goal 1: Develop sound fiscal and organizational policies that allow the Agency to be effective, innovative and responsive.
- Goal 2: Manage SWP entitlement to meet future demands while maintaining independence during periods of water shortages.
- Goal 3: Coordinate efforts to maintain adequate water quality so that groundwater is safe for drinking and other beneficial uses.
- Goal 4: Develop public awareness so that individuals and stakeholder organizations support our efforts and understand their role in contributing to the Agency's mission.
- Goal 5: Advance understanding of basin hydrogeology to support efficient management of water resources.
- Goal 6: Promote efficient use of the region's water resources through regional conservation programs.

Major Key Elements identified as necessary in achieving the goals above and included in this years' budget are listed in the sections titled "Capital Projects" and "Departmental Initiatives/Budgets".

### **Review & Control**

The budget is a management tool intended to aid in the planning efforts of the Agency and to serve as a control in expenditures to ensure the fiscal health or financial future of the agency. When managed properly, public trust is developed and maintained. To aid in the management of the budget, certain "rules" or "controls" have been established that require appropriate levels of approval on the expenditure of Agency funds as well as reporting requirements of financial information to the Board and the public.

Once the budget is approved, financial statements are issued to report the results of operations which include the budget amounts to measure the performance, efficiency, and planning. This report is provided to both the Personnel, Finance & Security Committee of the Board on a monthly basis, as well as to the full Board on a quarterly basis and provides a check and balance of the expenditure of public funds.

In addition to reporting the results of operations each month, spending limits have been established in the Agency Purchasing Policy as follows:

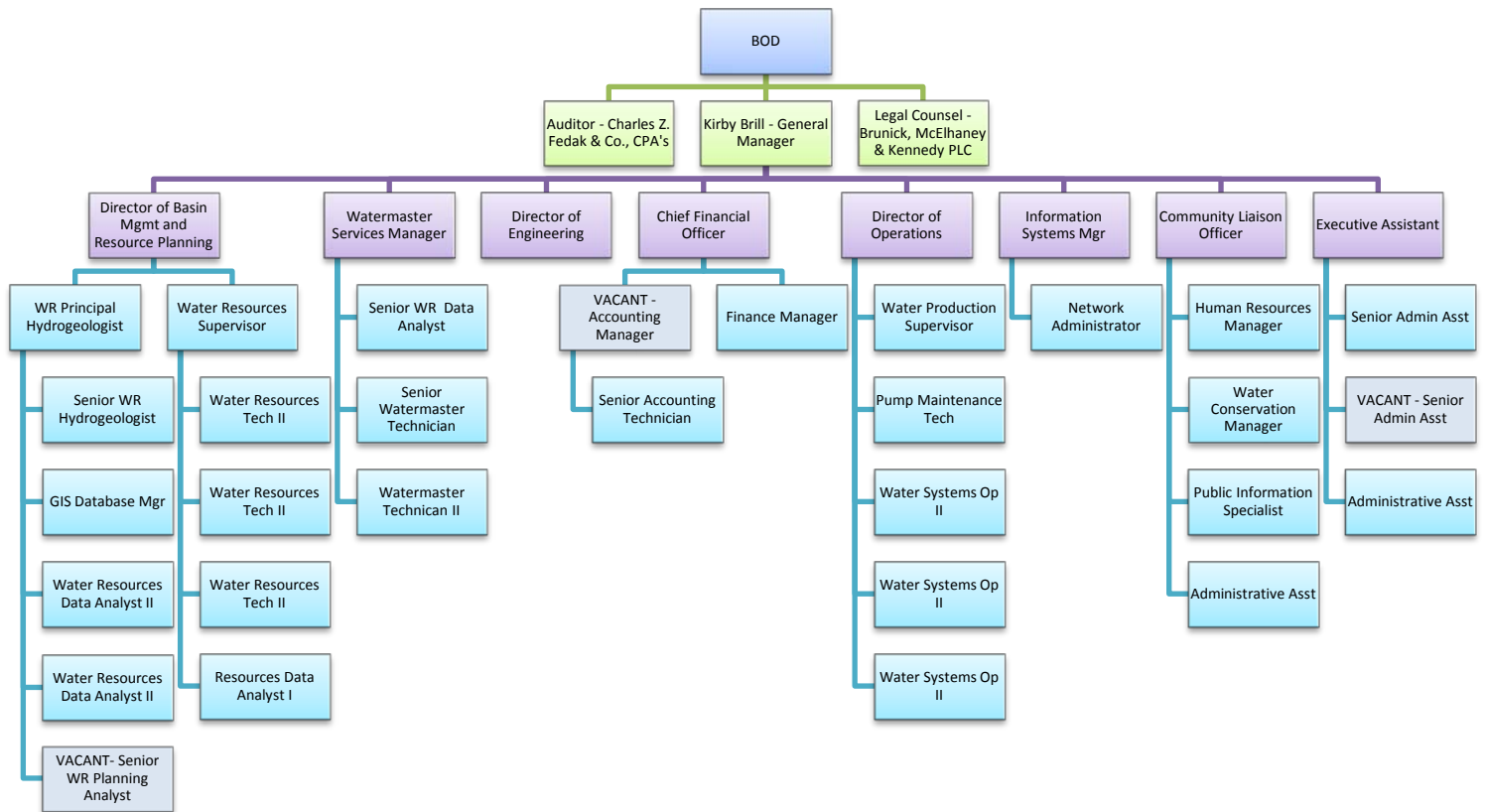
- ❖ Over \$25,000 Requires Board approval
- ❖ Over \$ 5,000 Requires General Manager approval
- ❖ Over \$ 2,000 Requires either Assistant General Manager or Chief Financial Officer approval
- ❖ Over \$ 1,000 Requires approval of Director of Engineering, Director of Operations, Information Systems Manager, Community Liaison Officer, Watermaster Services Manager, or the Executive Assistant to the General Manager
- ❖ Up to \$ 1,000 Requires approval of any exempt employee.



Once the budget is adopted, managers are expected to stay within the constraints of the departmental budgets they submitted. Line items in the department budget can be modified during the year; however the total departmental budget cannot be exceeded without the Chief Financial Officer and General Manager's approval.

In addition, the budget provides the annual authorization for employee pay. The Fiscal year 2015/2016 Budget includes a 3% adjustment in pay ranges (increasing potential future pay, not to be confused with actual pay raises), a merit pool amount of 5% that will be allocated to employees based on performance. In addition, employees now contribute 100% of their share of retirement benefits. The following pages include the organization chart for the Fiscal Year 2014/2015 as well as a list of positions and salary ranges reflecting the adjustment in ranges.

## Organization Chart



## Salary Ranges and Titles

| Effective: July 1, 2015 (Fiscal 2015/2016) |              |        |        |           |   |                  |                  |       |                   |                   |             |         |         |           |  |
|--|--------------|--------|--------|-----------|---|------------------|------------------|-------|-------------------|-------------------|-------------|---------|---------|-----------|--|
| Grade                                      | Monthly Rate |        |        |           | Bottom to<br>Mid  | Bottom to<br>Top | Bottom to<br>Max | 3.00% | Min %<br>to Grade | Max %<br>to Grade | Annual Rate |         |         |           |  |
|  | Compounding  |        |        | Non-Comp* |   |                  |                  |       |                   |                   | Compounding |         |         | Non-Comp* |  |
|  | Bottom       | Mid    | Top    |           |   |                  |                  |       |                   |                   | Bottom      | Mid     | Top     |           |  |
| Non-Exempt                                 |              |        |        |           |   |                  |                  |       |                   |                   |             |         |         |           |  |
| 1  | 2,727        | 3,273  | 3,818  | 4,200     | 20%   | 40%              | 54%              |       | n/a               | n/a               | 32,724      | 39,276  | 45,816  | 50,400    |  |
| 2  | 3,011        | 3,613  | 4,216  | 4,638     | 20%   | 40%              | 54%              |       | 110.4%            | 110.4%            | 36,132      | 43,356  | 50,592  | 55,656    |  |
| 3  | 3,295        | 3,954  | 4,612  | 5,073     | 20%   | 40%              | 54%              |       | 109.4%            | 109.4%            | 39,540      | 47,448  | 55,344  | 60,876    |  |
| 4  | 3,637        | 4,363  | 5,091  | 5,600     | 20%   | 40%              | 54%              |       | 110.4%            | 110.4%            | 43,644      | 52,356  | 61,092  | 67,200    |  |
| 5  | 4,063        | 4,978  | 5,891  | 6,480     | 23%   | 45%              | 59%              |       | 111.7%            | 115.7%            | 48,756      | 59,736  | 70,692  | 77,760    |  |
| 6  | 4,730        | 5,795  | 6,860  | 7,546     | 23%   | 45%              | 60%              |       | 116.4%            | 116.5%            | 56,760      | 69,540  | 82,320  | 90,552    |  |
| 7  | 5,454        | 6,818  | 8,181  | 8,999     | 25%   | 50%              | 65%              |       | 115.3%            | 119.3%            | 65,448      | 81,816  | 98,172  | 107,988   |  |
| Exempt                                     |              |        |        |           |   |                  |                  |       |                   |                   |             |         |         |           |  |
| 10   | 4,691        | 5,864  | 7,036  | 7,740     | 25%   | 50%              | 65%              |       | n/a               | n/a               | 56,292      | 70,368  | 84,432  | 92,880    |  |
| 11   | 5,324        | 6,788  | 8,252  | 9,077     | 27%   | 55%              | 70%              |       | 113.5%            | 117.3%            | 63,888      | 81,456  | 99,024  | 108,924   |  |
| 12   | 6,083        | 7,757  | 9,430  | 10,373    | 28%   | 55%              | 71%              |       | 114.3%            | 114.3%            | 72,996      | 93,084  | 113,160 | 124,476   |  |
| 13   | 7,006        | 8,934  | 10,861 | 11,947    | 28%   | 55%              | 71%              |       | 115.2%            | 115.2%            | 84,072      | 107,208 | 130,332 | 143,364   |  |
| 14   | 7,919        | 10,294 | 12,670 | 13,937    | 30%   | 60%              | 76%              |       | 113.0%            | 116.7%            | 95,028      | 123,528 | 152,040 | 167,244   |  |
| 15   | 9,230        | 11,998 | 14,768 | 16,245    | 30%   | 60%              | 76%              |       | 116.6%            | 116.6%            | 110,760     | 143,976 | 177,216 | 194,940   |  |
| Non-Exempt                                 |              |        |        |           |   |                  |                  |       |                   |                   |             |         |         |           |  |
| 1  | 2,727        | 3,273  | 3,818  | 4,200     | Office Assistant  |                  |                  |       |                   |                   | 32,724      | 39,276  | 45,816  | 50,400    |  |
| 2  | 3,011        | 3,613  | 4,216  | 4,638     | Administrative Asst, General (PI/Eng/WR/OM/Records)<br>Account Clerk (Accounting Technician)  |                  |                  |       |                   |                   | 36,132      | 43,356  | 50,592  | 55,656    |  |
| 3  | 3,295        | 3,954  | 4,612  | 5,073     | Water Resources Data Analyst I<br>Watermaster Technician I<br>Computer Tech I<br>Water Resources Technician I   |                  |                  |       |                   |                   | 39,540      | 47,448  | 55,344  | 60,876    |  |
| 4  | 3,637        | 4,363  | 5,091  | 5,600     | Senior Accounting Technician<br>Senior Administrative Asst, General (PI/Eng/WR/OM/Records)<br>Senior Human Resources Assistant<br>Public Information Specialist<br>Water Systems Operator I   |                  |                  |       |                   |                   | 43,644      | 52,356  | 61,092  | 67,200    |  |
| 5  | 4,063        | 4,978  | 5,891  | 6,480     | Accountant<br>Cad Systems Technician<br>Construction Inspector<br>Watermaster Technician II<br>Water Resources Technician II<br>Pump Maintenance Technician<br>Computer Tech II<br>Water Systems Operator II<br>Water Resources Planning Analyst I  |                  |                  |       |                   |                   | 48,756      | 59,736  | 70,692  | 77,760    |  |
| 6  | 4,730        | 5,795  | 6,860  | 7,546     | Water Resources Data Analyst II<br>Financial Analyst<br>Senior CAD Systems Technician<br>Senior Watermaster Technician<br>Network Administrator<br>Senior Water Resources Technician<br>Water Resources Hydrogeologist (non-certified)<br>Water Resources Planning Analyst II<br>Water Systems Operator, Senior |                  |                  |       |                   |                   | 56,760      | 69,540  | 82,320  | 90,552    |  |
| 7  | 5,454        | 6,818  | 8,181  | 8,999     | Senior Water Resources Data Analyst<br>Water Production Supervisor<br>Senior Water Resources Planning Analyst<br>Senior Construction Inspector  |                  |                  |       |                   |                   | 65,448      | 81,816  | 98,172  | 107,988   |  |
| Exempt                                     |              |        |        |           |   |                  |                  |       |                   |                   |             |         |         |           |  |
| 10   | 4,691        | 5,864  | 7,036  | 7,740     | Executive Assistant<br>Water Resources Hydrogeologist (certified)<br>Human Resources Generalist<br>Water Conservation Manager   |                  |                  |       |                   |                   | 56,292      | 70,368  | 84,432  | 92,880    |  |
| 11   | 5,324        | 6,788  | 8,252  | 9,077     | GIS Database Manager<br>Senior Human Resources Generalist<br>Water Resources Supervisor   |                  |                  |       |                   |                   | 63,888      | 81,456  | 99,024  | 108,924   |  |
| 12   | 6,083        | 7,757  | 9,430  | 10,373    | Civil Engineer<br>Senior Water Resources Hydrogeologist<br>Land Acquisition Manager<br>Human Resources Manager<br>Accounting Manager<br>Finance Manager   |                  |                  |       |                   |                   | 72,996      | 93,084  | 113,160 | 124,476   |  |
| 13   | 7,006        | 8,934  | 10,861 | 11,947    | Senior Project Manager/Engineering Controller<br>Water Resources Principal Hydrogeologist<br>Information System Manager<br>Watermaster Services Manager<br>Director of Operations<br>Community Liaison Officer  |                  |                  |       |                   |                   | 84,072      | 107,208 | 130,332 | 143,364   |  |
| 14   | 7,919        | 10,294 | 12,670 | 13,937    | Chief Financial Officer<br>Director of Engineering<br>Director of Basin Management and Resource Planning  |                  |                  |       |                   |                   | 95,028      | 123,528 | 152,040 | 167,244   |  |
| 15   | 9,230        | 11,998 | 14,768 | 16,245    | Assistant General Manager<br>Director Engineering & Operations  |                  |                  |       |                   |                   | 110,760     | 143,976 | 177,216 | 194,940   |  |

\* Non-Compounding compensation is earned each year. Following the annual performance evaluation, employees increase or decrease in pay will be determined based on the performance evaluation score percent multiplied by the Top of the range.

## ANALYSIS OF REVENUES AND EXPENDITURES

### **Financial Direction**

The 2014 year marked the completion of those projects carried out in the 2006 Water Management Plan. The financial direction of the agency now shifted into a new phase of study, planning, and design. The Agency is now planning out its response to the 2014 Integrated Regional Water Management Plan priorities.

In addition to this challenge are a number of other challenges that the Agency's Board will confront. Some of the challenges identified by management are the following:

- A Continued Statewide Drought
- Greater Pressures on MWA relating to Land Use
- Cost and timing of the Delta fix to MWA
- A greater emphasis on water quality
- Inevitability of rising water costs
- An increasingly competitive Grant Arena
- The 2014 Urban Water Management Plan
- Groundwater Regulation
- Continued trend of greater water efficiencies
- Greater Expectations out of MWA

In the midst of these challenges are opportunities that the Agency can use against these challenges. These opportunities are:

- Greater flexibility in the water market
- Continued focus on groundwater management
- Greater need to plan and share resources
- Increased regional collaboration
- Public policy urgency on water supply
- A Recovering local economy
- Continued cultural shift to conservation

With all these challenges and opportunities in mind, the Agency determined that there is a need for a dynamic financial model to assist Management in planning the Agency's future. During Fiscal Year 2014, the Agency contracted with Raftelis Financial Consultants to develop a dynamic financial model. The model has allowed Management to forecast and assess the risks associated with various financial and hydrological scenarios, including water markets (sales of annual State Water Project water to other State Water Project contractors), assessed value changes (utilizing Beacon Economics for long range forecasting), declining water demands, capital projects, water allocations, and so on.

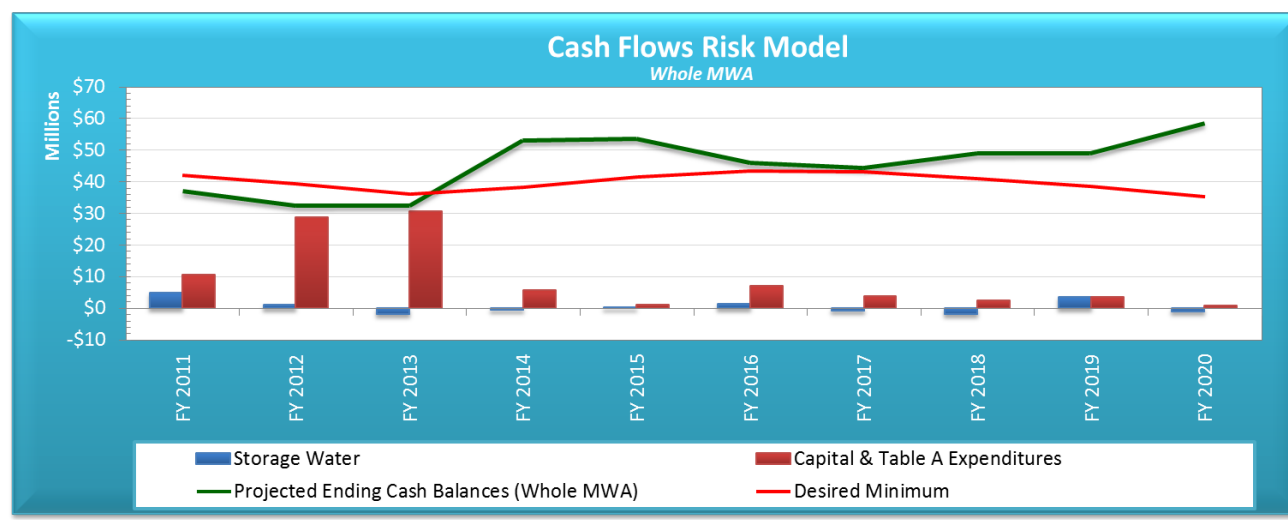
The Agency's investment in this dynamic financial model puts Management in the position of being able to plan now for the future risks the Agency will face. This model sheds some light on the various tools, other than property tax rates, that the Agency can use when facing the challenges ahead.

In order to determine Project affordability, it is necessary to have a benchmark to measure projected cash balances against. The benchmark used by the agency is the desired minimum reserves, shown below as the red line. These reserve figures represent the Agency's reserve policy which was updated in 2014. This policy will continue to be monitored and updated in order to reflect the needs of the Agency as the world in which we operate evolves.

The beginning reserve balance for 2015/2016 is estimated to be \$54.2 million. The projected cash balance is the green line with 2015/2016 projected to end at approximately \$47.5 million.\* The bars represent the capital projects and storage water that will be spent in each of the next five years. This is included to show the relationship of the fluctuation in cash balance as the Agency comes off a capital intensive period and into a period of planning and design for the next round of projects.

The two points the Agency manages are the (1) low point in the green cash trend line to ensure it does not fall below the minimum reserve requirement and (2) the trend line on the back end of the low point to ensure an upslope recovery at the end of the large capital projects.

*\*Since IDM monies are restricted solely for the debt service payment on the Morongo Basin Pipeline project, those monies have been excluded from this analysis.*

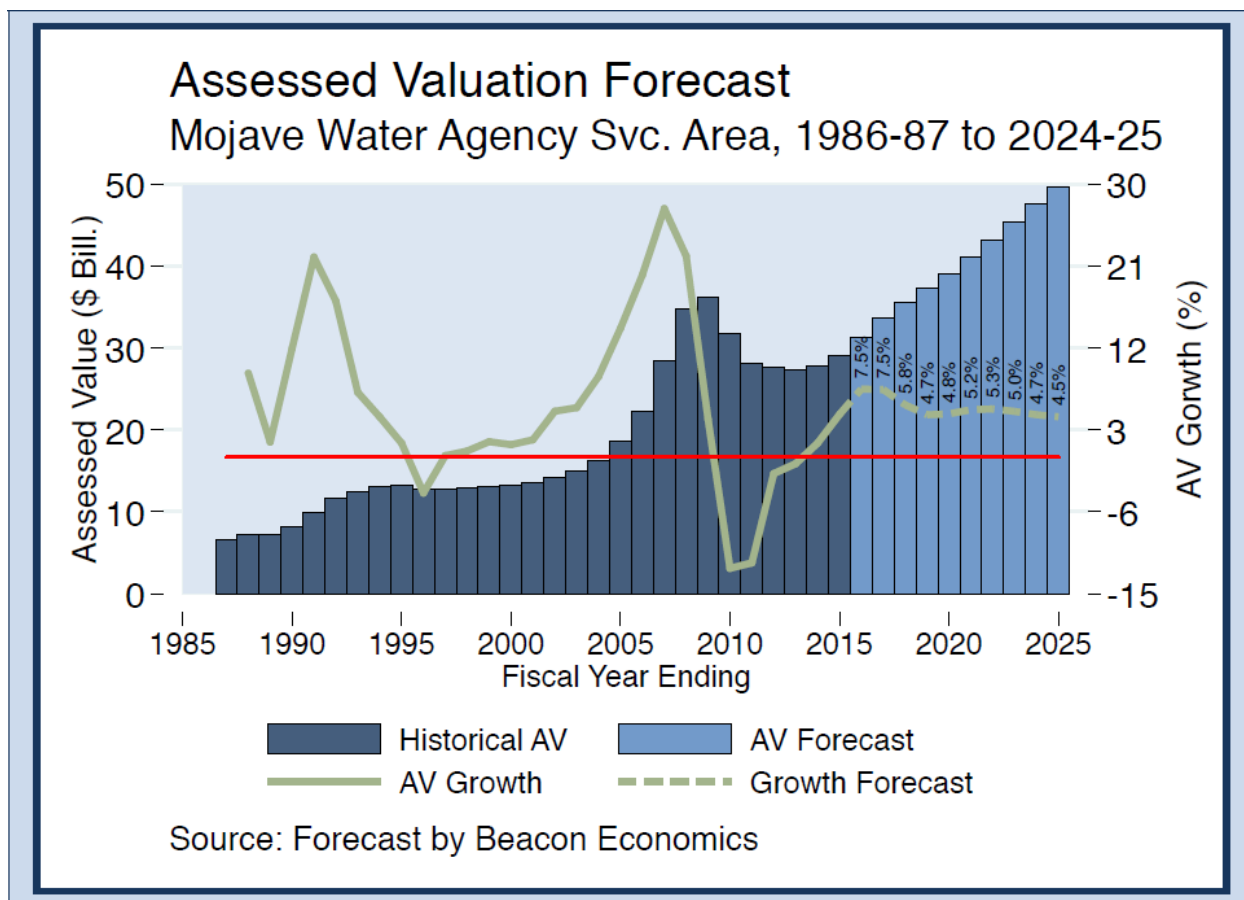


## Revenue Projections

### Tax Receipts

The MWA economic outlook is currently positive with trends pointing towards faster growth in the next two years before trending back to an average. Assessed values are estimated to increase by 7.5% in fiscal year 2015/2016. The Agency uses two firms to assist in the property tax projections. First, HdL provides the short-term 1 year outlook based on actual data received that will be going into the values prepared by the County Assessor. Second, Beacon Economics provides a long-term forecast.

As stated in their report, "While we have seen marked improvements in the real estate market in the MWA area, as well as across the state, we are calling for faster growth over the next 2 years before trending back down toward historically average growth trends in the 4.5% to 5.3% range per year beyond 2018-19." Below is a graphical representation of the Beacon forecast of future assessed values.

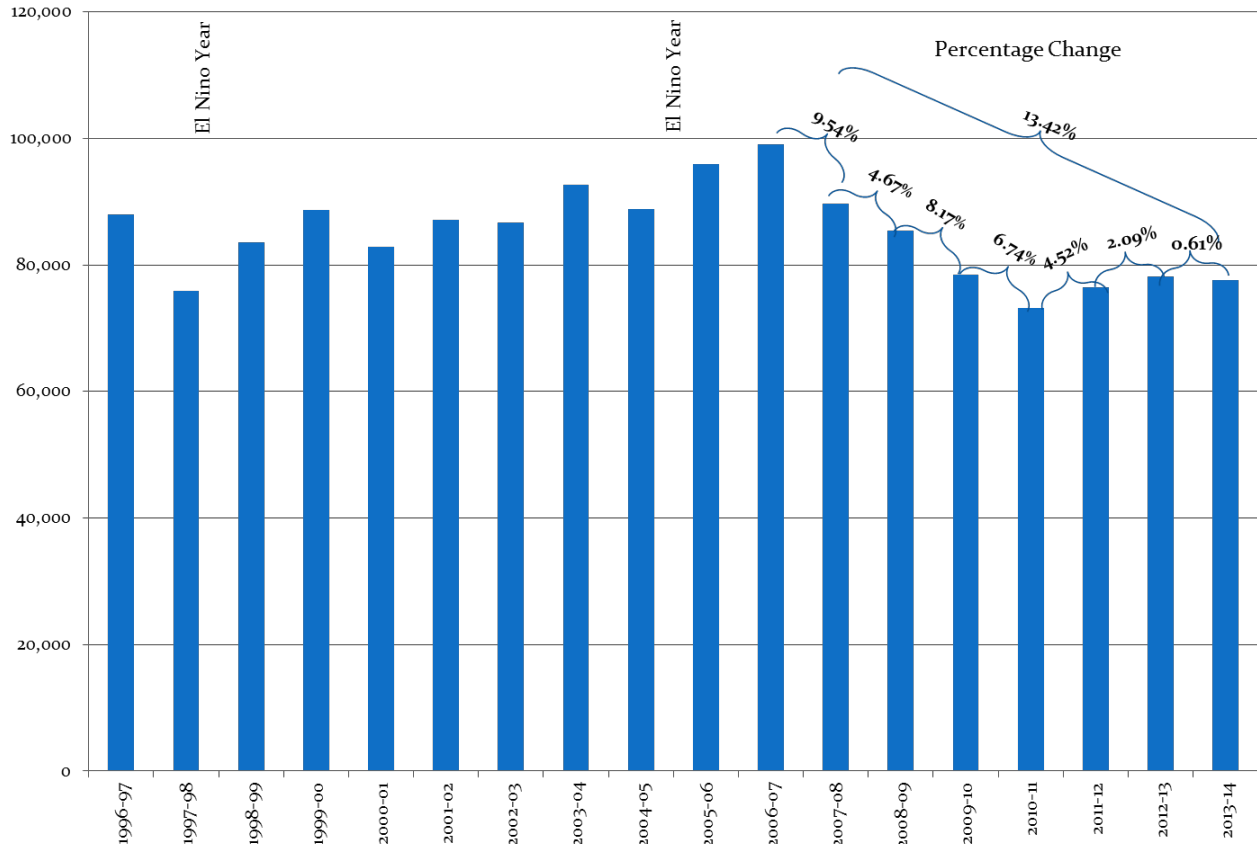


## Water Sales

Over the past several years, Replacement Water Obligations to the Watermaster have been in decline since the height in 2007/2008. Part of these declines are attributable to the Agency's successful Water Conservation Incentive Program, most notably its "Cash-for-Grass" program where over 7 million square feet of turf have been removed. Below is the trend in total pumping in the Alto Subarea, where the majority of the Replacement Obligations occur. Verified production has seen slight increases over the last couple of years but remain flat. As water producers carry over water to future years, actual sales or Replacement Water Obligations is anticipated to remain flat. In addition, water sales for other customers with direct delivery are down due to the low allocation in State Water Project water as we continue through another drought year.



## Verified Production - Alto Subarea



## Expenditure Projections

### State Water Project/Department of Water Resources Fixed Costs

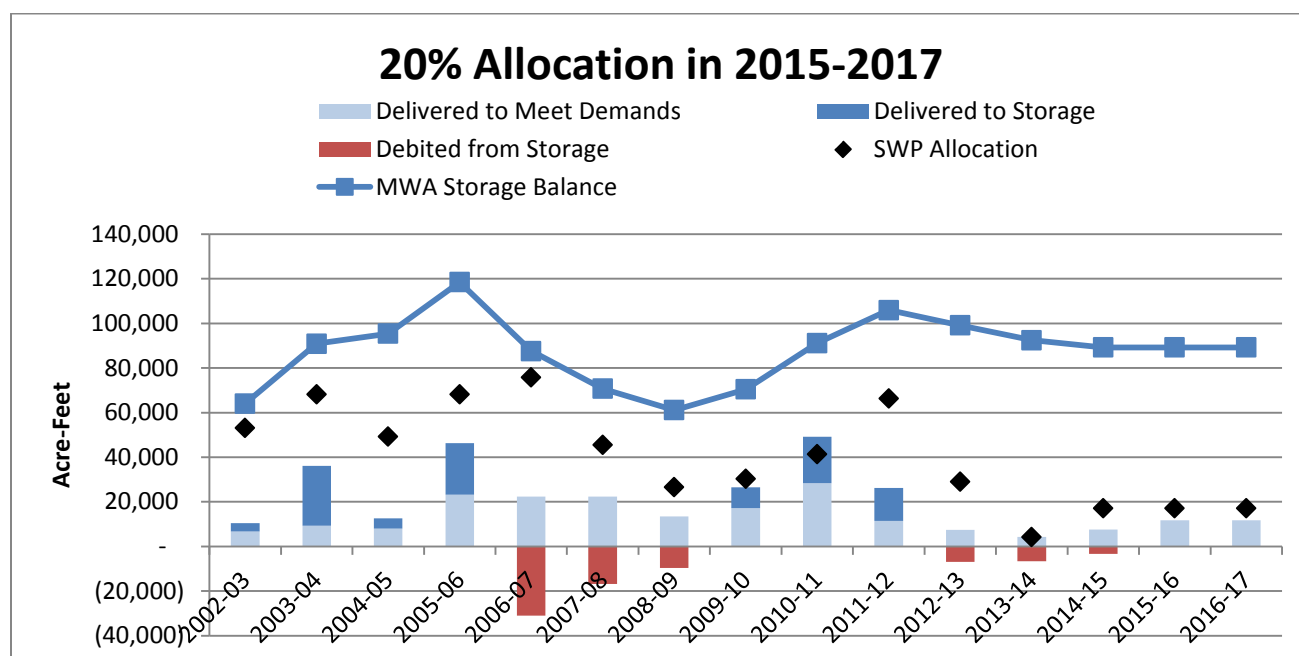
The Department of Water Resources (DWR) Fixed Costs are difficult to anticipate, due largely to the unknowns on the State Water Project system as a result of recent court rulings on the Delta smelt and salmon, aging infrastructure plus potential additional environmental threats to the water supply. However, over the past few years the Agency has seen a steady increase in costs. One reason for a recent increase in the capital portion of the fixed cost is the shortening of the financing period for the replacement of aging infrastructure. The existing contracts State Water Project Contractors have with DWR are set to expire in 2035. While the environmental review of a contract extension is under way to, DWR will not issue debt beyond the year 2035 until they are finalized. This has resulted in the financing of major infrastructure for shorter and shorter periods, which is causing the increase in annual debt service payments.

In 2015, all State Water Contractors saw material increases in their projected 2015 Statement of Charges. Concerns were vocalized and the Department of Water Resources took on many steps to reduce costs and issue a "Re-Bill of the 2015 Statement of Charges". It is expected that the State Water Contractors will continue to see increased costs in the future.

## DWR Variable Costs (water purchases)

The current allocation for 2015 from the State Water Project System is at 20%. Allocations from the State Water Project System for 2016 and beyond are unknown. The budget assumes that future allocations plus carryover water will be sufficient to support water sales demand.

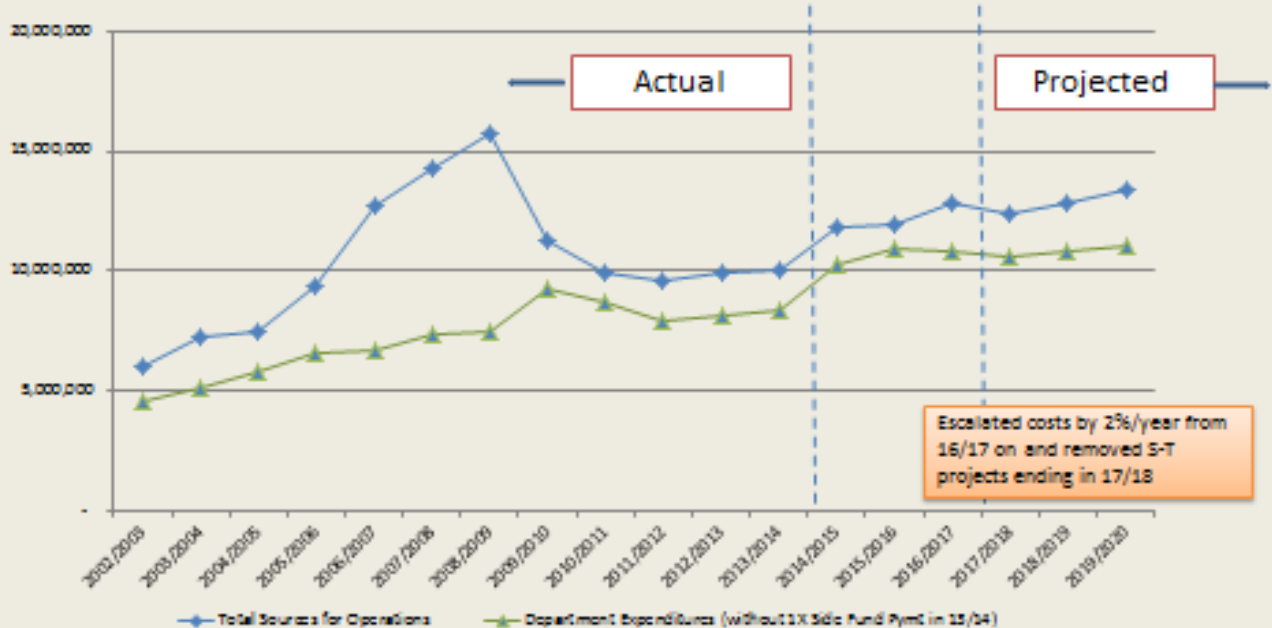
Through conservative planning, the Agency has put itself in a strong position despite of ongoing drought. In the past, Management has planned for the possibility of a 0% allocation and started to build up a bank of water in order to mitigate threats to water supply. This tone at the top has put the Agency in a strong position to endure the hardships of the drought. As we draw down on water reserves, the Agency will be looking to replenish these draw downs in order to maintain a healthy water reserve. The following graph depicts the projection of water inventory balances over the next two fiscal years.



## Departmental Expenditures

The major initiatives included in the Fiscal Year 2015/2016 Budget are included in the section of this budget titled "Operating Budget" as well as a description of each of the projects immediately following the project listings. The next page shows a graphical representation of the ongoing revenues and expenditures demonstrating a sustainable future. This excludes one-time revenues and expenditures.

## Preliminary 5 Year Outlook For Operational Expenses Remain Below Projected Revenues



### Capital Expenditures

The capital projects included in the fiscal year 2015/2016 budget are itemized in the section titled "Capital Projects".

The Agency has invested over \$160 million in capital projects over the past five years. Many projects are now in the planning phase as the Agency enters a new era of capital projects. Future capital projects are a direct result of the Integrated Regional Water Management Plan, the source of the Agency's planned capital improvement projects and programs. A majority of fiscal year 2015/2016 capital expenses will be for the feasibility, planning, and design of the various new projects from the Integrated Regional Water Management Plan.

## Debt Service

The Agency has three outstanding debt issuances. Two of the five outstanding debts have been paid off as of April 2015. The outstanding debts are as follows:

1. ID M – In 1990, a portion of the Agency voted in favor of forming Improvement District “M” and to incur bonded indebtedness for the construction of the Morongo Basin pipeline extension to bring water from the California Aqueduct in Hesperia to Yucca Valley. In fiscal year 2015/2016, debt service will be \$3,169,625, with a portion of the debt collected on the tax roll from the property owners in that area and the balance collected from the project participants as follows:
  - a. Hi-Desert Water District 59%
  - b. Joshua Basin Water District 27%
  - c. Bighorn-Desert View Water Agency 9%
  - d. San Bernardino County No. 70 1%
  - e. Mojave Water Agency 4%
2. In 1997, the Agency issued debt for the purchase of 25,000 acre feet of Table A entitlement from the Berrenda Mesa Water District at a total cost of \$25 million, increasing the total Table A entitlement of the Agency to 75,800 acre feet. This debt is paid with MWA 1 and 2(a) property tax revenue as approved by the courts through a validation action. The 2004 COPs were refunded in 2014 to reduce the annual cost. The annual Debt Service for the 2014 COPs for Fiscal Year 2015/16 will be \$1,919,267.
3. In 2009, Agency issued COP's for additional 14,000 acre feet of Table A entitlement water from the Dudley Ridge Water District for a total cost of \$73.5 million, increasing the total Table A entitlement of the Agency to 89,800 (7,000 acre feet transfer in 2010, 3,000 in 2015 and the final 4,000 in 2020). The debt service for fiscal year 2015/2016 will be \$2,594,533.

## 5 YEAR CAPITAL PROJECT BUDGET

| Project Name                                      | FY 2014/2015<br>Projected | FY 2015/2016 | FY 2016/2017 | FY 2017/2018 | FY 2018/2019 | FY 2019/2020 | Thereafter    | Total Project<br>Cost |
|---|---------------------------|--------------|--------------|--------------|--------------|--------------|---------------|-----------------------|
| Regional Recharge & Recovery Project              | 190,955                   |              |              |              |              |              |               | 29,190,955            |
| Zone 1 Reservoir and Pipeline Modifications       |                           | 200,000      | 200,000      | 1,750,000    | 1,750,000    | -            | 29,000,000    | 3,900,000             |
| Turnout #8 Booster Pump                           |                           | 205,000      |              |              |              |              |               | 205,000               |
| Deep Creek Hydroelectric Project                  | 50,000                    | 450,000      | 150,000      | -            | -            | -            | 8,250,000     | 8,900,000             |
| SCADA Upgrade - Morongo Basin and Mojave River F  | 9,475                     | 215,000      | -            | -            | -            | -            |               | 224,475               |
| Antelope Wash Recharge                            | 50,000                    | 450,000      | 300,000      | -            | 850,000      | 850,000      |               | 2,500,000             |
| River Land Acquisition                            | -                         | 1,000,000    | 1,000,000    | -            | -            | -            |               | 2,000,000             |
| Alto Regional Aquifer Off River Recharge Basins   | -                         | 1,375,000    | 1,300,000    | -            | 250,000      | -            | 11,195,000    | 14,120,000            |
| Mojave River Pipeline Casia Cla Valve replacement | -                         | 34,000       | -            | -            | -            | -            |               | 34,000                |
| Helendale Outlet                                  | -                         | 110,000      | 45,000       | 305,000      | 275,000      | -            |               | 735,000               |
| Lenwood Refurbishment                             | 20,000                    | 360,000      | -            | -            | -            | -            |               | 380,000               |
| Oro Grande Wash Recharge                          | 282,500                   | 32,500       | -            | -            | -            | -            |               | 315,000               |
| Reoperation of Forks Dam/Ground Water Recharge S  | -                         | 300,000      | 300,000      | 300,000      | 300,000      | -            |               | 1,200,000             |
| 395 Turnout Recharge Pond                         | -                         | 60,000       | 450,000      | -            | -            | -            |               | 510,000               |
| Bandicoot Basin Recharge Project                  | 30,000                    | 150,000      | -            | -            | -            | -            | 3,720,000     | 3,900,000             |
| Oeste/L.A. County Underflow (Phelan CSD)          | 160,000                   | -            | -            | -            | -            | -            | 1,000,000     | 1,160,000             |
| Water Purchase Program                            | -                         | 750,000      | -            | -            | -            | -            | 1,000,000     | 1,750,000             |
| Oeste Monitoring Well                             | -                         | 900,000      | -            | -            | -            | -            | 1,000,000     | 1,900,000             |
| Integrated Regional Water Management Plan         | 146,826                   | -            | -            | -            | -            | -            |               | 146,826               |
| Operations Center                                 |                           | 125,000      | -            | -            | -            | -            |               | 125,000               |
| L-T Data Storage                                  | 150,000                   | 125,000      | 60,000       | 60,000       | -            | -            |               | 395,000               |
| Network Hardware Replacement                      | 20,000                    | 20,000       | -            | -            | -            | -            |               | 40,000                |
| Vehicles & Equipment                              | 127,000                   | 60,000       | -            | -            | -            | -            |               | 187,000               |
|   | \$ 1,236,755              | \$ 6,921,500 | \$ 3,805,000 | \$ 2,415,000 | \$ 3,425,000 | \$ 850,000   | \$ 55,165,000 | \$ 73,818,255         |

## **Fiscal year 2015/2016 Project Descriptions**

Linking important objectives with necessary resources requires a process that identifies Goals and Key Elements of those goals at the very beginning of the budget process. For this reason, each year the budget process begins with re-assessing the Key Elements and confirming that all the projects in progress and planned truly reflect the goals of the Agency and the Board of Directors, the needs of the Stakeholders and Community, and any fiscal constraints revealed through the budget process.

The goals identified in the Strategic Plan are:

- Goal 1: Develop sound fiscal and organizational policies that allow the Agency to be effective, innovative and responsive.
- Goal 2: Manage SWP entitlement to meet future demands while maintaining independence during periods of water shortages.
- Goal 3: Coordinate efforts to maintain adequate water quality so that groundwater is safe for drinking and other beneficial uses.
- Goal 4: Develop public awareness so that individuals and stakeholder organizations support our efforts and understand their role in contributing to the Agency's mission.
- Goal 5: Advance understanding of basin hydrogeology to support efficient management of water resources.
- Goal 6: Promote efficient use of the region's water resources through regional conservation programs.

### **Regional Recharge & Recovery Project (Project 359):**

R<sup>3</sup> Phase 1 is in operation. Costs for this next fiscal year are related to long term operational issues.

#### Zone 1 Reservoir and Pipeline Modifications: [Goal 2](#)

Add a second 2.65 MG reservoir south of the existing 2.65 MG reservoir. This additional storage capacity will add operational flexibility to allow continued maximization of well pumping during off peak power rates. Add site piping and tank outlets that will connect to the new reservoir as well as improve circulation and mixing of chlorinated water before being pumped into Zone 2 for delivery to turnouts.

#### Turnout #6 Booster Pump: [Goal 2](#)

The R<sup>3</sup> water being delivered to Victorville from the Zone 2 reservoir through turnout #6 currently requires the City of Victorville to lower water levels in their existing reservoirs. MWA operations are receiving alarms when the City reservoir levels are too high causing water to flow backwards through turnout #6 which means the valve to turnout #6 must be closed. Adding a booster pump at turnout #6 would allow the City to operate fully utilizing the storage capacity of their reservoirs and result in fewer alarms and manual operation.



**Deep Creek Hydroelectric Project:** [Goal 2](#)

The Deep Creek Hydroelectric Project is located just south of the Central Operations Facility. An existing 48" pipeline outlets just south of the Deep Creek Central Operations Facility into the Mojave River. The Deep Creek pipeline, flow control valve vault, and graded dirt pad were designed and constructed to accommodate a hydroelectric turbine and building at this location. The proposed 1.1 MW (approximated) hydroelectric project is currently going through feasibility studies and completion of the required interconnection applications with SCE.

**SCADA Upgrade – Morongo Basin Pipeline & Mojave River Pipeline:** [Goal 2](#)

*The existing SCADA system is older and needs upgrading.* With the construction of R3 and Oro Grande Wash Projects, a new SCADA system has been installed which can be expanded to incorporate the Morongo Basin and Mojave River Pipelines. The SCADA system on the Morongo Pipeline was installed in 2000 and the Mojave River Pipeline's initial installation began in 1997. Both SCADA systems have equipment that is no longer supported by the manufacturer. The item also includes money to move the SCADA systems from the current Rock Springs warehouse to the Operations Facility at Deep Creek.

**Antelope Wash Recharge (Project 318)** [Goal 2](#)

Feasibility study and preliminary designs of a groundwater recharge basin located in the Antelope Wash in southern Hesperia. The Hesperia Master Plan of Drainage identifies a storm water detention basin in the Antelope Valley Wash south of Ranchero Road. The detention basin site will be able to accommodate groundwater recharge making this a "dual use" facility (storm flow and recharge). The Morongo Basin Pipeline passes through this area and would be the source of recharge water.

**River Land Acquisition (Project 342):** [Goal 1](#)

Professional services and costs associated with obtaining easements and land purchases for future recharge efforts in and along the Mojave River aquifer.

**Alto Regional Aquifer Off River Recharge Basins** [Goal 2](#)

This fiscal year's budget includes feasibility studies and investigative studies to identify land for future off river recharge. Once appropriate land is identified initiation of the process for land acquisition will begin.

**Mojave River Pipeline Cassia Rd. Cla-Valve Replacement:** [Goal 2](#)

This is the by-pass flow control valve which low flows to the High Desert Power Project. The valve has failed and we have made "temporary" repairs until the valve can be replaced.

**Helendale Outlet (Project 384):** [Goal 2](#)

Helendale Outlet will be an outlet from the Mojave River Pipeline into the Mojave River, to create a recharge site within the Mojave River near the Helendale area.

**Lenwood Recharge Refurbishment (Project 345):** [Goal 2](#)

Presently, the Lenwood Recharge Ponds only allow for off-river recharge of imported water. The project would include modifications to the current recharge pond and pipeline configuration to allow recharge into the Mojave River aquifer. This includes additional pipeline, earthwork and control systems that would modify the existing facilities at the Lenwood Recharge Site.

**Oro Grande Wash Recharge (Project 370):** [Goal 2](#)

During this fiscal year the project will continue operating. These costs are for continued efforts with the County of San Bernardino Flood Control District to develop a joint-use detention and recharge basin in the Oro Grande Wash. In addition, costs will be incurred to obtain permits and comply with permit terms and conditions, and continue with ongoing mitigation measures. Two existing monitoring wells may require modification to accommodate the construction of the detention basin. Costs are included for extending the existing pipeline outlet in the wash to connect to the detention basin inlet.

**Reoperation of Forks Dam/Groundwater Recharge Supply:** [Goal 5](#)

This fiscal year's budget includes feasibility studies to begin determining the process/schedule, costs, legal issues, environmental/permitting issues for possible reoperation of the Army Corp of Engineers flood control dam at the headwaters of the Mojave River (Forks Dam). The reoperation would ultimately result in greater groundwater recharge of flood waters in the Mojave River to groundwater basin influenced by the Mojave River from Alto to Baja or would be used to store State Water Project Water that could be released and/or recharged into the local groundwater aquifers.

**395 Turnout Recharge Pond:** [Goal 2](#)

This fiscal year's budget includes a feasibility study/preliminary design for a potential off river groundwater recharge pond located on the MWA property adjacent to the 395 turnout. This location is upstream of the well pumping depression in South West Victorville. Turnout and pipeline capacity already exists for this proposed recharge pond site. This could operate along with the recharge area in the Oro Grande Wash.

**Bandicoot Basin Recharge Project (formally called Cedar Street):** [Goal 2](#)

This budget includes the determination of the type/size of recharge facility which can be incorporated into the San Bernardino County's Flood Control detention basin currently being designed and planned for construction. This will require coordination with the County in the preparation of design plans and operation of groundwater recharge inside the future detention basin. Ultimately this may lead to acquisition of land and construction of facilities that will allow groundwater recharge of State Water Project water into the detention basin.

**Oeste/L.A. County Underflow (Phelan CSD):** [Goal 2](#)

Study being conducted in preparation for the ongoing adjudication proceedings in Antelope Valley, including investigation of the western Mojave Water Agency boundary along the Oeste Subarea (Los Angeles and San Bernardino County border). This work consists of funding scientific investigations to more accurately define the hydro geologic boundary and groundwater underflow conditions between the MWA Service Area (San Bernardino County) and the Antelope Valley (Los Angeles County).

**Water Purchase Program:** [Goal 1, 4 and 6](#)

As a result of the current IRWMP process and community outreach, a lot of interest was generated in the Baja Subarea regarding achieving sustainable water and land use activities. The MWA has partnered with the Mojave Desert Resource Conservation District, the Natural Resources Conservation Service and the Bureau of Reclamation to develop a suite of possible projects for the Baja Subarea in an effort to stabilize the natural resources in the region. The project team will work closely with community members and stakeholders to prioritize efforts in the region and look for opportunities and partnerships to implement projects.

**Oeste Monitoring Well:** [Goal 1, 4 and 6](#)

Scientific study and installation of a sophisticated monitoring well designed to assist with the identification of a potential future recharge site in and around the Oeste Subarea.

**Operations Center:** [Goal 2](#)

Construction of a heavy equipment prefabricated steel parking shelter at the southwest corner of the Operations Center parking area at Deep Creek. This shelter is needed to help secure and protect parked heavy equipment used for operation and maintenance of the Agency's facilities.

**Long Term Storage (iSCI) (Project 374):** [Goal 1](#)

As part of the overall technology strategy it is necessary to continually monitor the volume of electronic data that is either, originated at, modified by, or delivered for archival purposes to the Mojave Water Agency. Provision for expanding volumes and their security is addressed through this ongoing project in support of the Agency Storage Area Network (SAN).

**Network Hardware Replacement (Project 377)** [Goal 1](#)

Provides funding for network infrastructure such as routers, switches, patch panels etc., as needed for the next fiscal year.

## BUDGET DETAIL COMBINED

| Summary                                    | Acct | Description                           | FY 2012/13<br>Actual | FY 2013/14<br>Actual | FY 2014/15<br>Budget | Actual YTD<br>12/31/14 | FY 2014/15<br>Projected | FY 2015/16<br>Budget | FY 2016/17<br>Budget |
|--|------|---------------------------------------|----------------------|----------------------|----------------------|------------------------|-------------------------|----------------------|----------------------|
| DWR<br>(Fund 600)                          | 5215 | State Water Project Minimum OMP&R     | 8,155,260            | 7,896,915            | 7,853,629            | 4,293,093              | 8,883,867               | 9,098,838            | 8,756,537            |
|  | 1111 | State Water Project Bond & Capital    | 4,879,116            | 5,099,385            | 7,433,459            | 3,017,517              | 7,173,595               | 7,872,540            | 7,783,149            |
|  |      | <b>Subtotal</b>                       | <b>13,034,376</b>    | <b>12,996,300</b>    | <b>15,287,088</b>    | <b>7,310,610</b>       | <b>16,057,462</b>       | <b>16,971,378</b>    | <b>16,539,686</b>    |
| SWC Member<br>Allocation<br>(Fund 600)     | 5731 | Legal Fees                            | 11,452               | 939                  | 26,000               | 32                     | 1,000                   | 26,000               | 26,000               |
|  | 5219 | SWC Member Allocation                 | 138,132              | 172,467              | 190,000              | 162,467                | 172,467                 | 190,000              | 190,000              |
|  |      | <b>Subtotal</b>                       | <b>149,584</b>       | <b>173,406</b>       | <b>216,000</b>       | <b>162,499</b>         | <b>173,467</b>          | <b>216,000</b>       | <b>216,000</b>       |
| SWP Contractors<br>Authority<br>(Fund 600) | 5220 | DSPC                                  | -                    | -                    | 20,000               | -                      | -                       | 20,000               | 20,000               |
|  | 5221 | Member Dues                           | 6,943                | 11,148               | 11,000               | 11,148                 | 11,316                  | 11,000               | 11,000               |
|  | 5222 | Municipal Water Quality Investigation | 27,206               | 24,815               | 25,000               | 24,815                 | 27,210                  | 25,000               | 25,000               |
|  |      | <b>Subtotal</b>                       | <b>34,149</b>        | <b>35,963</b>        | <b>56,000</b>        | <b>35,963</b>          | <b>38,526</b>           | <b>56,000</b>        | <b>56,000</b>        |
| Water Purchase<br>(Fund 300 & 600)         | 1455 | Inventory                             | 127,883              | (1,110,415)          | 90,623               | 75,619                 | 338,863                 | 1,388,672            | 1,242,175            |
|  | 5211 | COGS: Variable Trans. & Off Aqueduct  | 2,000,941            | 1,476,015            | 1,445,757            | 344,056                | 1,450,577               | 1,644,508            | 1,758,395            |
|  |      |                                       | <b>2,128,824</b>     | <b>365,600</b>       | <b>1,536,380</b>     | <b>419,675</b>         | <b>1,789,440</b>        | <b>3,033,180</b>     | <b>3,000,570</b>     |
| Departmental<br>Expenses<br>(Fund 100)     | 5600 | Salaries                              | 2,690,461            | 2,907,099            | 3,117,934            | 1,465,833              | 2,949,336               | 3,072,871            | 3,165,057            |
|  | 5612 | Overtime                              | 42,217               | 20,083               | 56,700               | 10,282                 | 56,700                  | 51,700               | 52,801               |
|  | 5613 | Health Insurance-Cafeteria            | 374,716              | 390,950              | 426,193              | 172,122                | 384,956                 | 413,953              | 413,953              |
|  | 5614 | Payroll Taxes                         | 89,313               | 87,971               | 102,571              | 46,161                 | 96,994                  | 100,126              | 103,129              |
|  | 5615 | Misc. Benefit                         | 9,461                | 18,000               | 26,251               | 6,230                  | 25,789                  | 26,251               | 26,499               |
|  | 5616 | Workers' Compensation Expense         | 59,149               | 54,963               | 71,941               | 43,050                 | 77,000                  | 70,447               | 72,561               |
|  | 5618 | Health Insurance Expenses             | 91,051               | 90,428               | 91,779               | 32,020                 | 85,952                  | 88,180               | 89,512               |
|  | 5620 | Health Expense Reimbursement          | 46,774               | 50,731               | 54,000               | 22,382                 | 51,218                  | 52,500               | 52,500               |
|  | 5621 | Retirement Contribution               | 10,920               | 11,947               | 14,600               | 6,638                  | 14,600                  | 15,185               | 15,185               |
|  | 5623 | PERS: Employees                       | 604,311              | 557,484              | 693,872              | 238,916                | 560,208                 | 509,609              | 524,898              |
|  |      | <b>SUBTOTAL WAGES &amp; BENEFITS</b>  | <b>4,018,373</b>     | <b>4,189,656</b>     | <b>4,655,841</b>     | <b>2,043,634</b>       | <b>4,302,753</b>        | <b>4,400,822</b>     | <b>4,516,095</b>     |
|  | 5900 | Director Fees                         | 111,333              | 115,284              | 150,000              | 56,026                 | 150,000                 | 150,000              | 150,000              |
|  | 5910 | Dir. Health Insurance Premium         | 126,837              | 89,410               | 130,000              | 39,505                 | 130,000                 | 130,000              | 130,000              |
|  | 5911 | In Lieu of Retirement                 | 5,003                | 4,068                | 5,000                | 1,869                  | 5,000                   | 5,000                | 5,000                |
|  | 5912 | Dir. Health Expense                   | 7,419                | 2,274                | -                    | -                      | -                       | -                    | -                    |
|  | 5920 | Dir. Reimb.HealthExp:MWA Pd           | -                    | -                    | -                    | -                      | -                       | -                    | -                    |
|  | 5935 | Dir. Legislative Travel               | -                    | 164                  | 15,000               | -                      | 15,000                  | 15,000               | 15,000               |
|  | 5936 | Dir. Conferences                      | 7,880                | -                    | -                    | -                      | -                       | -                    | -                    |
|  | 5940 | Dir. Travel: Conferences & Expenses   | 4,785                | 16,373               | 29,750               | 6,746                  | 29,750                  | 29,750               | 29,750               |
|  | 5960 | Travel Drs. In                        | 13,904               | 16,218               | 15,000               | 7,360                  | 14,720                  | 21,000               | 21,000               |
|  | 5617 | Employee Relations                    | 4,623                | 6,462                | 5,000                | 1,972                  | 5,000                   | 15,000               | 15,000               |
|  | 5622 | OPEB                                  | 70,453               | 111,032              | 189,197              | 61,579                 | 189,197                 | 194,965              | 194,965              |
|  | 5700 | Office Rent                           | -                    | -                    | -                    | -                      | -                       | -                    | -                    |
|  | 5701 | Equip. Lease/Rent                     | 52,900               | 60,491               | 70,000               | 28,656                 | 70,000                  | 70,000               | 70,000               |
|  | 5702 | Safety Supplies                       | 9,065                | 11,845               | 13,500               | 3,192                  | 13,500                  | 13,500               | 13,500               |
|  | 5703 | Recruiting Expense                    | 17,650               | 4,253                | 7,500                | 1,242                  | 5,000                   | 10,000               | 10,000               |
|  | 5704 | Temporary Services                    | 14,420               | -                    | 15,000               | 19,950                 | 32,690                  | -                    | -                    |
|  | 5705 | Building & Equipment Maintenance      | 155,452              | 204,202              | 218,000              | 104,951                | 219,000                 | 220,000              | 220,000              |
|  | 5706 | Utilities                             | 566,955              | 942,238              | 1,255,000            | 641,807                | 1,342,720               | 1,375,000            | 1,375,000            |
|  | 5707 | Photo Expense                         | 305                  | 973                  | -                    | -                      | -                       | -                    | -                    |
|  | 5708 | Postage & Mailing Costs               | 5,613                | 3,218                | 5,000                | 3,236                  | 5,000                   | 5,000                | 5,000                |
|  | 5709 | Office Supplies & Expenses            | 36,568               | 27,418               | 35,750               | 18,269                 | 35,065                  | 35,750               | 35,750               |
|  | 5710 | Small Tools                           | 9,592                | 12,818               | 25,500               | 3,856                  | 25,500                  | 31,500               | 31,500               |
|  | 5711 | Books & Subscriptions                 | 1,874                | 2,297                | 12,120               | 2,347                  | 12,000                  | 12,000               | 12,000               |
|  | 5712 | Telephone                             | 130,821              | 115,938              | 122,000              | 38,085                 | 87,270                  | 95,000               | 95,000               |
|  | 5713 | Printing                              | 5,331                | 1,342                | 5,500                | -                      | 4,500                   | 4,500                | 4,500                |
|  | 5720 | Computer Licenses & Maintenance       | 240,972              | 274,113              | 327,300              | 226,183                | 277,300                 | 295,800              | 290,800              |
|  | 5721 | Data Collections                      | 126,494              | 160,138              | 225,000              | 62,626                 | 225,000                 | 185,000              | 185,000              |
|  | 5722 | Insurance                             | 301,223              | 297,582              | 300,000              | 177,861                | 300,000                 | 305,000              | 305,000              |
|  | 5724 | Licenses/Dues & Fees                  | 81,254               | 97,777               | 96,700               | 64,496                 | 96,244                  | 99,500               | 99,500               |
|  | 5725 | Auto Expenses                         | 87,364               | 101,222              | 99,500               | 49,624                 | 126,168                 | 109,500              | 109,500              |

## BUDGET DETAIL COMBINED (Continued)

|   |      |   |                  |                  |                   |                  |                   |                   |                   |
|---|------|---|------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| <b>Departmental Expenses<br/>(Fund 100)<br/>(Continued)</b> | 5726 | Travel Expenses                         | 52,299           | 62,694           | 73,500            | 20,981           | 58,730            | 85,000            | 85,000            |
|   | 5728 | Education & Training                    | 8,801            | 14,116           | 37,000            | 9,849            | 25,818            | 43,000            | 43,000            |
|   | 5729 | Consulting                              | 645,385          | 248,718          | 1,112,500         | 203,029          | 1,037,500         | 1,475,000         | 1,295,000         |
|   | 5731 | Legal                                   | 124,119          | 80,739           | 115,000           | 45,988           | 115,000           | 115,000           | 115,000           |
|   | 5732 | Legislative Advocacy                    | 135,065          | 133,401          | 145,000           | 50,273           | 145,000           | 145,000           | 145,000           |
|   | 5733 | Audit & Accounting                      | 33,373           | 36,017           | 40,000            | 14,030           | 40,000            | 40,000            | 40,000            |
|   | 5734 | Environmental                           | -                | -                | 35,000            | -                | 35,000            | 60,000            | 60,000            |
|   | 5735 | Water Quality                           | -                | 29,921           | 55,000            | 4,613            | 55,000            | 55,000            | 55,000            |
|   | 5736 | Engineering, General                    | -                | 1,000            | 1,000             | -                | 1,000             | 16,000            | 16,000            |
|   | 5737 | USGS                                    | 271,318          | 391,405          | 410,000           | 74,035           | 410,000           | 420,000           | 350,000           |
|   | 5741 | Aerial Photos                           | 45,280           | 27,318           | 65,000            | 57,000           | 65,000            | 75,000            | 75,000            |
|   | 5742 | Public Relations                        | 64,054           | 88,402           | 113,500           | 36,987           | 113,500           | 123,500           | 123,500           |
|   | 5743 | Water Conservation                      | 436,598          | 766,680          | 1,295,300         | 462,841          | 870,000           | 1,365,000         | 1,365,000         |
|   | 5800 | Election Costs                          | 73,663           | -                | 108,000           | -                | -                 | -                 | -                 |
|   | 5801 | IDM: 4% Debt Service Support            | 32,563           | 32,547           | 32,600            | -                | 32,600            | 32,600            | 32,600            |
|   | 5803 | MWA 25% Watermaster Support             | 311,498          | 333,716          | 351,665           | -                | 351,665           | 352,225           | 352,225           |
|   | 5805 | Contingency                             | -                | -                | 2,500             | -                | -                 | 2,500             | 2,500             |
|   | 5810 | Other Expenses                          | 59,548           | 17,018           | 67,000            | 12,739           | 62,500            | 61,500            | 66,500            |
|   |      | <b>Total Before Transfers Out</b>       | <b>8,508,027</b> | <b>9,132,498</b> | <b>12,087,723</b> | <b>4,657,437</b> | <b>11,136,690</b> | <b>12,294,912</b> | <b>12,160,185</b> |
|   | 5610 | Labor Transfers Out                     | (54,214)         | -                | -                 | -                | -                 | -                 | -                 |
|   | 5744 | Overhead Burden Out                     | (285,590)        | -                | -                 | -                | -                 | -                 | -                 |
|   |      | <b>Total Capital Labor &amp; OH Out</b> | <b>(339,804)</b> | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|   |      | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>8,168,223</b> | <b>9,132,498</b> | <b>12,087,723</b> | <b>4,657,437</b> | <b>11,136,690</b> | <b>12,294,912</b> | <b>12,160,185</b> |
| <b>Tax Collection Exp<br/>(All Funds)</b>                   | 5820 | General Fund                            | 18,719           | 19,540           | 13,635            | 9,405            | 13,636            | 13,636            | 13,636            |
|   | 5820 | Debt Service Fund                       | 2,292            | 2,734            | 35,000            | 1,236            | 35,000            | 35,000            | 35,000            |
|   | 5820 | SWP Fund                                | 15,008           | 15,586           | 66,365            | 24,240           | 49,344            | 66,364            | 66,364            |
|   | 5820 | ID M                                    | 6,210            | 6,224            | 8,000             | 3,112            | 8,000             | 8,000             | 8,000             |
|   |      | <b>Subtotal</b>                         | <b>42,229</b>    | <b>44,084</b>    | <b>123,000</b>    | <b>37,993</b>    | <b>105,980</b>    | <b>123,000</b>    | <b>123,000</b>    |
| <b>DWR Loans<br/>(Fund 300)</b>                             | 5850 | Interest Expense                        | 75,169           | 53,752           | 40,646            | 32,404           | 40,646            | -                 | -                 |
|   | 2700 | Principal Pmt - 860-880                 | 748,139          | 384,455          | 363,682           | 371,278          | 363,682           | -                 | -                 |
|   |      | <b>Subtotal</b>                         | <b>823,308</b>   | <b>438,207</b>   | <b>404,328</b>    | <b>403,682</b>   | <b>404,328</b>    | <b>-</b>          | <b>-</b>          |
| <b>ID M<br/>(Fund 800)</b>                                  | 5850 | Interest Expense                        | 1,243,542        | 1,143,125        | 1,037,500         | 613,750          | 1,037,500         | 926,625           | 810,291           |
|   | 2627 | Principal Pmt                           | 2,025,000        | 2,130,000        | 2,130,000         | 2,025,000        | 2,130,000         | 2,235,000         | 2,345,000         |
|   |      | <b>Subtotal</b>                         | <b>3,268,542</b> | <b>3,273,125</b> | <b>3,167,500</b>  | <b>2,638,750</b> | <b>3,167,500</b>  | <b>3,161,625</b>  | <b>3,155,291</b>  |
| <b>COP-Dudley Ridge<br/>(Fund 300)</b>                      | 5853 | Interest Expense                        | 1,840,263        | 1,826,575        | 1,811,033         | 913,875          | 1,811,033         | 1,779,533         | 1,746,817         |
|   | 2623 | Principal Pmt                           | 470,000          | 785,000          | 785,000           | -                | 785,000           | 815,000           | 850,000           |
|   |      | <b>Subtotal</b>                         | <b>2,310,263</b> | <b>2,611,575</b> | <b>2,596,033</b>  | <b>913,875</b>   | <b>2,596,033</b>  | <b>2,594,533</b>  | <b>2,596,817</b>  |
| <b>COP-Berrenda<br/>Mesa<br/>(Fund 600)</b>                 | 5854 | Interest Expense                        | 671,773          | 455,368          | 550,381           | 331,803          | 357,504           | 639,267           | 587,667           |
|   | 2640 | Principal Pmt                           | 1,280,000        | 1,589,345        | 1,335,000         | 1,280,000        | 1,470,000         | 1,280,000         | 1,320,000         |
|   |      | <b>Subtotal</b>                         | <b>1,951,773</b> | <b>2,044,713</b> | <b>1,885,381</b>  | <b>1,611,803</b> | <b>1,827,504</b>  | <b>1,919,267</b>  | <b>1,907,667</b>  |

## DEPARTMENTAL INITIATIVES/BUDGETS

### Administration (AD)

#### Dept #10

|      | <b>EXPENSES:</b>                   | <b>FY 12/13<br/>Actual</b> | <b>FY 13/14<br/>Actual</b> | <b>FY 14/15<br/>Budget</b> | <b>Actual YTD<br/>as of<br/>12/31/2014</b> | <b>FY 14/15<br/>Projected</b> | <b>FY 15/16<br/>Budget</b> | <b>FY 16/17<br/>Budget</b> |
|------|------------------------------------|----------------------------|----------------------------|----------------------------|--|-------------------------------|----------------------------|----------------------------|
| 5600 | Dept Wages                         | 833,111                    | 915,689                    | 923,871                    | 434,589                                    | 869,178                       | 874,047                    | 900,268                    |
| 5612 | Dept Overtime                      | 945                        | 323                        | 10,000                     | 133  | 10,000                        | 10,000                     | 10,300                     |
| 5613 | Health Insurance - Cafeteria       | 101,092                    | 105,291                    | 107,953                    | 47,695                                     | 95,390                        | 95,713                     | 95,713                     |
| 5614 | Payroll Taxes                      | 27,988                     | 29,187                     | 29,715                     | 14,132                                     | 28,264                        | 27,889                     | 28,726                     |
| 5615 | Misc Benefit                       | 5,999                      | 6,000                      | 6,000                      | 2,769                                      | 6,000                         | 6,000                      | 6,000                      |
| 5616 | Workers Compensation Expense       | 7,201                      | 4,384                      | 6,988                      | 3,406                                      | 6,812                         | 6,341                      | 6,531                      |
| 5618 | Health Insurance - ACWA            | 40,300                     | 39,542                     | 35,524                     | 11,867                                     | 35,524                        | 33,235                     | 33,235                     |
| 5620 | Health Ins Reimb - FSA             | 13,428                     | 16,186                     | 15,000                     | 6,375                                      | 15,000                        | 13,500                     | 13,500                     |
| 5621 | Deferred Comp Contributions GM     | 10,920                     | 11,947                     | 14,600                     | 6,638                                      | 14,600                        | 15,185                     | 15,185                     |
| 5623 | PERS Retirement                    | 185,178                    | 163,876                    | 200,858                    | 71,460                                     | 142,920                       | 139,583                    | 143,770                    |
|      | Dept Benefits                      |                            |                            | -                          |  | -                             | -                          | -                          |
|      | <b>TOTAL WAGES &amp; BENEFITS</b>  | <b>1,226,162</b>           | <b>1,292,425</b>           | <b>1,350,509</b>           | <b>599,064</b>                             | <b>1,223,688</b>              | <b>1,221,493</b>           | <b>1,253,228</b>           |
| 5900 | Director Fees                      | 111,333                    | 115,284                    | 150,000                    | 56,026                                     | 150,000                       | 150,000                    | 150,000                    |
| 5910 | Directors Pooled Health            | 126,837                    | 89,410                     | 130,000                    | 39,505                                     | 130,000                       | 130,000                    | 130,000                    |
| 5911 | In Lieu of Retirement              | 5,003                      | 4,068                      | 5,000                      | 1,869                                      | 5,000                         | 5,000                      | 5,000                      |
| 5935 | Dir. Legislative Travel            |                            | 164                        | 15,000                     |  | 15,000                        | 15,000                     | 15,000                     |
| 5940 | Dir. Other: Conferences & Expenses | 4,785                      | 16,373                     | 29,750                     | 6,746                                      | 29,750                        | 29,750                     | 29,750                     |
| 5960 | Travel Drs. In                     | 13,904                     | 16,218                     | 15,000                     | 7,360                                      | 14,720                        | 21,000                     | 21,000                     |
| 5617 | Employee Relations                 | 4,623                      | 6,462                      | 5,000                      | 1,972                                      | 5,000                         |                            | -                          |
| 5622 | OPEB                               | 70,453                     | 111,032                    | 189,197                    | 61,579                                     | 189,197                       | 194,965                    | 194,965                    |
| 5701 | Equip. Lease/Rent                  | 52,280                     | 54,576                     | 55,000                     | 21,575                                     | 55,000                        | 55,000                     | 55,000                     |
| 5702 | Safety Supplies                    | 5,662                      | 8,930                      | 5,000                      | 395  | 5,000                         | 5,000                      | 5,000                      |
| 5703 | Recruiting Expense                 | 17,528                     | 4,253                      | 5,000                      | 1,242                                      | 5,000                         | 5,000                      | 5,000                      |
| 5704 | Temporary Services                 | 14,420                     | -                          | -                          | 19,950                                     | 32,690                        | -                          | -                          |
| 5705 | Building Maintenance & Expense     | 3,992                      | 4,463                      | 2,000                      | 2,068                                      | 3,000                         | 4,000                      | 4,000                      |
| 5706 | Utilities                          | 133,495                    | 152,564                    | 180,000                    | 60,447                                     | 180,000                       | 175,000                    | 175,000                    |
| 5708 | Postage & Mailing Costs            | 5,613                      | 3,218                      | 5,000                      | 3,236                                      | 5,000                         | 5,000                      | 5,000                      |
| 5709 | Office Supplies & Expenses         | 35,767                     | 27,418                     | 35,000                     | 18,204                                     | 35,000                        | 35,000                     | 35,000                     |
| 5711 | Books & Subscriptions              | 508                        | 1,035                      | 1,000                      | 151  | 1,000                         | 1,000                      | 1,000                      |



# Administration (AD)

## Dept #10

|      |   | FY 12/13<br>Actual | FY 13/14<br>Actual | FY 14/15<br>Budget | Actual YTD<br>as of<br>12/31/2014 | FY 14/15<br>Projected | FY 15/16<br>Budget | FY 16/17<br>Budget |
|------|---|--------------------|--------------------|--------------------|-----------------------------------|-----------------------|--------------------|--------------------|
|      | <b>EXPENSES:</b>                          |                    |                    |                    |                                   |                       |                    |                    |
| 5712 | Telephone                                 | 113,492            | 108,680            | 117,000            | 34,279                            | 82,270                | 90,000             | 90,000             |
| 5722 | Insurance                                 | 301,223            | 297,582            | 300,000            | 177,861                           | 300,000               | 305,000            | 305,000            |
| 5724 | Licenses/Dues & Fees (ACWA, LAFCO & Misc) | 65,896             | 76,105             | 75,000             | 56,725                            | 75,000                | 75,000             | 75,000             |
| 5725 | Auto Expenses                             | 5,515              | 3,735              | 5,000              | 3,132                             | 5,000                 | 5,000              | 5,000              |
| 5726 | Travel Expenses                           | 33,077             | 41,398             | 35,000             | 11,240                            | 35,000                | 42,000             | 42,000             |
| 5728 | Education & Training                      | 3,664              | 3,686              | 5,000              | 1,125                             | 5,000                 | 5,000              | 5,000              |
| 5729 | Consulting                                | 239,037            | 133,982            | 260,000            | 64,210                            | 185,000               | 160,000            | 160,000            |
| 5731 | Legal                                     | 124,119            | 80,739             | 115,000            | 45,988                            | 115,000               | 115,000            | 115,000            |
| 5733 | Audit & Accounting                        | 33,373             | 36,017             | 40,000             | 14,030                            | 40,000                | 40,000             | 40,000             |
| 5801 | IDM: 4% Debt Service Support              | 32,563             | 32,547             | 32,600             |                                   | 32,600                | 32,600             | 32,600             |
| 5803 | MWA 50% Watermaster Support               | 311,498            | 333,716            | 351,665            |                                   | 351,665               | 352,225            | 352,225            |
| 5810 | Other Expenses (trustee fees)             | 59,251             | 15,772             | 56,000             | 9,372                             | 56,000                | 56,000             | 56,000             |
|      | <b>NON-LABOR EXP</b>                      | <b>2,024,862</b>   | <b>1,790,519</b>   | <b>2,328,212</b>   | <b>720,287</b>                    | <b>2,142,892</b>      | <b>2,108,540</b>   | <b>2,108,540</b>   |
|      | <b>TOTAL DEPT EXPENSES</b>                | <b>3,251,024</b>   | <b>3,082,944</b>   | <b>3,678,721</b>   | <b>1,319,351</b>                  | <b>3,366,580</b>      | <b>3,330,033</b>   | <b>3,361,768</b>   |
| 5610 | Labor Transfers to Capital                | -                  |                    | -                  | -                                 | -                     | -                  | -                  |
| 5744 | Overhead Burden to Capital                | -                  |                    | -                  | -                                 | -                     | -                  | -                  |
|      | <b>Total Capital Labor &amp; OH Out</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>                          | <b>-</b>              | <b>-</b>           | <b>-</b>           |
|      | <b>TOTAL NET DEPT EXPENSES:</b>           | <b>3,251,024</b>   | <b>3,082,944</b>   | <b>3,678,721</b>   | <b>1,319,351</b>                  | <b>3,366,580</b>      | <b>3,330,033</b>   | <b>3,361,768</b>   |

## Administration (AD)

### Dept #10

|      |                                    | Department<br>Admin. | Doc<br>Scanning | Finance<br>Model | 2016<br>Total    |
|------|------------------------------------|----------------------|-----------------|------------------|------------------|
|      | <b>EXPENSES:</b>                   |                      |                 |                  |                  |
| 5600 | Dept Wages                         | 874,047              |                 |                  | <b>874,047</b>   |
| 5612 | Dept Overtime                      | 10,000               |                 |                  | <b>10,000</b>    |
| 5613 | Health Insurance - Cafeteria       | 95,713               |                 |                  | <b>95,713</b>    |
| 5614 | Payroll Taxes                      | 27,889               |                 |                  | <b>27,889</b>    |
| 5615 | Misc Benefit                       | 6,000                |                 |                  | <b>6,000</b>     |
| 5616 | Workers Compensation Expense       | 6,341                |                 |                  | <b>6,341</b>     |
| 5618 | Health Insurance - ACWA            | 33,235               |                 |                  | <b>33,235</b>    |
| 5620 | Health Ins Reimb - FSA             | 13,500               |                 |                  | <b>13,500</b>    |
| 5621 | Deferred Comp Contributions GM     | 15,185               |                 |                  | <b>15,185</b>    |
| 5623 | PERS Retirement                    | 139,583              |                 |                  | <b>139,583</b>   |
|      | Dept Benefits                      | -                    |                 |                  | -                |
|      | <b>TOTAL WAGES &amp; BENEFITS</b>  | <b>1,221,493</b>     |                 | -                | <b>1,221,493</b> |
| 5900 | Director Fees                      | 150,000              |                 |                  | 150,000          |
| 5910 | Directors Pooled Health            | 130,000              |                 |                  | 130,000          |
| 5911 | In Lieu of Retirement              | 5,000                |                 |                  | 5,000            |
| 5935 | Dir. Legislative Travel            | 15,000               |                 |                  | 15,000           |
| 5940 | Dir. Other: Conferences & Expenses | 29,750               |                 |                  | 29,750           |
| 5960 | Travel Drs. In                     | 21,000               |                 |                  | 21,000           |
| 5617 | Employee Relations                 | -                    |                 |                  | -                |
| 5622 | OPEB                               | 194,965              |                 |                  | 194,965          |
| 5701 | Equip. Lease/Rent                  | 55,000               |                 |                  | 55,000           |
| 5702 | Safety Supplies                    | 5,000                |                 |                  | 5,000            |
| 5703 | Recruiting Expense                 | 5,000                |                 |                  | 5,000            |
| 5704 | Temporary Services                 | -                    |                 |                  | -                |
| 5705 | Building Maintenance & Expense     | 4,000                |                 |                  | 4,000            |
| 5706 | Utilities                          | 175,000              |                 |                  | 175,000          |
| 5708 | Postage & Mailing Costs            | 5,000                |                 |                  | 5,000            |
| 5709 | Office Supplies & Expenses         | 35,000               |                 |                  | 35,000           |
| 5711 | Books & Subscriptions              | 1,000                |                 |                  | 1,000            |

## Administration (AD)

### Dept #10

|      |  | Department<br>Admin. | Doc<br>Scanning | Finance<br>Model | 2016<br>Total    |
|------|--|----------------------|-----------------|------------------|------------------|
|      | <b>EXPENSES:</b>                         |                      |                 |                  |                  |
| 5712 | Telephone                                | 90,000               |                 |                  | 90,000           |
| 5722 | Insurance                                | 305,000              |                 |                  | 305,000          |
| 5724 | Licenses/Dues & Fees (ACWA,LAFCO & Misc) | 75,000               |                 |                  | 75,000           |
| 5725 | Auto Expenses                            | 5,000                |                 |                  | 5,000            |
| 5726 | Travel Expenses                          | 42,000               |                 |                  | 42,000           |
| 5728 | Education & Training                     | 5,000                |                 |                  | 5,000            |
| 5729 | Consulting                               | 125,000              | 10,000          | 25,000           | 160,000          |
| 5731 | Legal                                    | 115,000              |                 |                  | 115,000          |
| 5733 | Audit & Accounting                       | 40,000               |                 |                  | 40,000           |
| 5801 | IDM: 4% Debt Service Support             | 32,600               |                 |                  | 32,600           |
| 5803 | MWA 50% Watermaster Support              | 352,225              |                 |                  | 352,225          |
| 5810 | Other Expenses (trustee fees)            | 56,000               |                 |                  | 56,000           |
|      | <b>NON-LABOR EXP</b>                     | <b>2,073,540</b>     | <b>10,000</b>   | <b>25,000</b>    | <b>2,108,540</b> |
|      | <b>TOTAL DEPT EXPENSES</b>               | <b>3,295,033</b>     | <b>10,000</b>   | <b>25,000</b>    | <b>3,330,033</b> |
| 5610 | Labor Transfers to Capital               | -                    |                 |                  | -                |
| 5744 | Overhead Burden to Capital               | -                    |                 |                  | -                |
|      | <b>Total Capital Labor &amp; OH Out</b>  | <b>-</b>             | <b>-</b>        | <b>-</b>         | <b>-</b>         |
|      | <b>TOTAL NET DEPT EXPENSES:</b>          | <b>3,295,033</b>     | <b>10,000</b>   | <b>25,000</b>    | <b>3,330,033</b> |

|                                    |   |                            |                            |                           |  |                               |                           |                           |
|------------------------------------|---|----------------------------|----------------------------|---------------------------|--|-------------------------------|---------------------------|---------------------------|
| <b>Information Technology (IT)</b> |   |                            |                            |                           |  |                               |                           |                           |
| <b>Dept #20</b>                    |   |                            |                            |                           |  |                               |                           |                           |
|                                    |   | <b>FY 12/13<br/>Actual</b> | <b>FY 13/14<br/>Actual</b> | <b>FY14/15<br/>Budget</b> | <b>Actual YTD<br/>as of<br/>12/31/2014</b> | <b>FY 14/15<br/>Projected</b> | <b>FY15/16<br/>Budget</b> | <b>FY16/17<br/>Budget</b> |
|                                    | <b>EXPENSES:</b>                        |                            |                            |                           |  |                               |                           |                           |
| 5600                               | Dept Wages                              | 191,610                    | 203,740                    | 212,623                   | 105,655                                    | 211,310                       | 221,577                   | 228,224                   |
| 5612                               | Dept Overtime                           | 13,843                     | 8,284                      | 15,000                    | 4,660                                      | 15,000                        | 15,000                    | 15,000                    |
| 5613                               | Health Insurance - Cafeteria            | 24,480                     | 24,480                     | 24,480                    | 11,298                                     | 24,480                        | 24,480                    | 24,480                    |
| 5614                               | Payroll Taxes                           | 6,517                      | 5,661                      | 6,876                     | 3,188                                      | 6,876                         | 7,050                     | 7,262                     |
| 5616                               | Workers Compensation Expense            | 1,412                      | 879                        | 1,294                     | 651  | 1,294                         | 1,294                     | 1,333                     |
| 5618                               | Health Insurance - ACWA                 | 5,634                      | 5,359                      | 5,377                     | 2,178                                      | 5,377                         | 5,471                     | 5,471                     |
| 5620                               | Health Ins Reimb - FSA                  | 3,000                      | 2,909                      | 3,000                     | 1,396                                      | 3,000                         | 3,000                     | 3,000                     |
| 5621                               | Deferred Comp Contributions             |                            |                            | -                         |  | -                             | -                         | -                         |
| 5623                               | PERS Retirement                         | 46,110                     | 43,434                     | 53,741                    | 19,024                                     | 53,741                        | 41,421                    | 42,664                    |
|                                    | Dept Benefits                           |                            |                            | -                         |  | -                             | -                         | -                         |
|                                    | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>292,606</b>             | <b>294,746</b>             | <b>312,900</b>            | <b>148,050</b>                             | <b>321,078</b>                | <b>319,293</b>            | <b>327,434</b>            |
| 5709                               | Office Supplies & Expenses              | 744                        | -                          | 750                       |  | -                             | 750                       | 750                       |
| 5710                               | Small Tools                             | 413                        | 233                        | 1,000                     |  | 1,000                         | 1,000                     | 1,000                     |
| 5711                               | Books & Subscriptions                   | 40                         | 60                         | 120                       |  | -                             |                           | -                         |
| 5720                               | Computer & Equipment Maintenance        | 233,459                    | 249,604                    | 300,000                   | 223,636                                    | 265,000                       | 285,000                   | 285,000                   |
| 5724                               | Licenses/Dues & Fees                    | 2,378                      | 2,687                      | 5,000                     |  | 2,500                         | 5,000                     | 5,000                     |
| 5726                               | Travel Expenses                         | 4,429                      | 887                        | 8,000                     | 4,417                                      | 6,500                         | 15,000                    | 15,000                    |
| 5728                               | Education & Training                    | 99                         | 5,541                      | 20,000                    | 5,336                                      | 10,672                        | 25,000                    | 25,000                    |
| 5729                               | Consulting                              | 25,000                     | -                          | 12,500                    |  | 12,500                        | 25,000                    | 25,000                    |
| 5741                               | Aerial Photos                           | 45,280                     | 27,318                     | 65,000                    | 57,000                                     | 65,000                        | 75,000                    | 75,000                    |
| 5805                               | Contingency                             |                            | -                          | 2,500                     |  | -                             | 2,500                     | 2,500                     |
| 5810                               | Other Expenses                          | 65                         | 103                        | 1,000                     |  | -                             | 500                       | 500                       |
|                                    | <b>NON-LABOR EXP</b>                    | <b>312,860</b>             | <b>286,433</b>             | <b>370,250</b>            | <b>290,389</b>                             | <b>363,172</b>                | <b>434,750</b>            | <b>434,750</b>            |
|                                    | <b>TOTAL DEPARTMENT EXPENSES</b>        | <b>605,466</b>             | <b>581,179</b>             | <b>683,150</b>            | <b>438,439</b>                             | <b>684,250</b>                | <b>754,043</b>            | <b>762,184</b>            |
| 5610                               | Labor Transfers to Capital              | -                          |                            | -                         | -  |                               | -                         | -                         |
| 5744                               | Overhead Burden to Capital              | -                          |                            | -                         | -  |                               | -                         | -                         |
|                                    | <b>Total Capital Labor &amp; OH Out</b> | <b>-</b>                   |                            | <b>-</b>                  | <b>-</b>                                   |                               | <b>-</b>                  | <b>-</b>                  |
|                                    | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>605,466</b>             | <b>581,179</b>             | <b>683,150</b>            | <b>438,439</b>                             | <b>684,250</b>                | <b>754,043</b>            | <b>762,184</b>            |

| Information Technology (IT) |   |                   |               |                |                |
|-----------------------------|---|-------------------|---------------|----------------|----------------|
| Dept #20                    |   |                   |               |                |                |
|                             |   | Department Admin. | GIS           | Aerial Photos  | 2016 Total     |
|                             | EXPENSES:                               |                   | 376           | 450            |                |
| 5600                        | Dept Wages                              | 221,577           |               |                | 221,577        |
| 5612                        | Dept Overtime                           | 15,000            |               |                | 15,000         |
| 5613                        | Health Insurance - Cafeteria            | 24,480            |               |                | 24,480         |
| 5614                        | Payroll Taxes                           | 7,050             |               |                | 7,050          |
| 5616                        | Workers Compensation Expense            | 1,294             |               |                | 1,294          |
| 5618                        | Health Insurance - ACWA                 | 5,471             |               |                | 5,471          |
| 5620                        | Health Ins Reimb - FSA                  | 3,000             |               |                | 3,000          |
| 5621                        | Deferred Comp Contributions             | -                 |               |                | -              |
| 5623                        | PERS Retirement                         | 41,421            |               |                | 41,421         |
|                             | Dept Benefits                           | -                 |               |                | -              |
|                             | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>319,293</b>    | <b>-</b>      |                | <b>319,293</b> |
| 5709                        | Office Supplies & Expenses              | 750               |               |                | 750            |
| 5710                        | Small Tools                             | 1,000             |               |                | 1,000          |
| 5711                        | Books & Subscriptions                   | -                 |               |                | -              |
| 5720                        | Computer & Equipment Maintenance        | 235,000           | 50,000        |                | 285,000        |
| 5724                        | Licenses/Dues & Fees                    | 5,000             |               |                | 5,000          |
| 5726                        | Travel Expenses                         | 15,000            |               |                | 15,000         |
| 5728                        | Education & Training                    | 25,000            |               |                | 25,000         |
| 5729                        | Consulting                              | -                 |               | 25,000         | -              |
| 5741                        | Aerial Photos                           | -                 |               | 75,000         | 75,000         |
| 5805                        | Contingency                             | 2,500             |               |                | 2,500          |
| 5810                        | Other Expenses                          | 500               |               |                | 500            |
|                             | <b>NON-LABOR EXP</b>                    | <b>284,750</b>    | <b>50,000</b> | <b>100,000</b> | <b>409,750</b> |
|                             | <b>TOTAL DEPARTMENT EXPENSES</b>        | <b>604,043</b>    | <b>50,000</b> | <b>100,000</b> | <b>729,043</b> |
| 5610                        | Labor Transfers to Capital              | -                 | -             | -              | -              |
| 5744                        | Overhead Burden to Capital              | -                 | -             | -              | -              |
|                             | <b>Total Capital Labor &amp; OH Out</b> | <b>-</b>          | <b>-</b>      | <b>-</b>       | <b>-</b>       |
|                             | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>604,043</b>    | <b>50,000</b> | <b>100,000</b> | <b>729,043</b> |

# Community Outreach & Employee Relations (PI)

## Dept #30

|      |   | FY 12/13<br>Actual | FY 13/14<br>Actual | FY 14/15<br>Budget | Actual YTD<br>as of<br>12/31/2014 | FY 14/15<br>Projected | FY 15/16<br>Budget | FY 16/17<br>Budget |
|------|---|--------------------|--------------------|--------------------|-----------------------------------|-----------------------|--------------------|--------------------|
|      | <b>EXPENSES:</b>                        |                    |                    |                    |                                   |                       |                    |                    |
| 5600 | Dept Wages                              | 166,997            | 216,903            | 269,538            | 138,660                           | 269,538               | 366,403            | 377,395            |
| 5612 | Dept Overtime                           | 1,789              | 1,928              | 1,700              | 850                               | 1,700                 | 1,700              | 1,751              |
| 5613 | Health Insurance - Cafeteria            | 27,767             | 35,210             | 48,960             | 13,540                            | 48,960                | 61,200             | 61,200             |
| 5614 | Payroll Taxes                           | 5,577              | 5,309              | 9,236              | 4,010                             | 9,236                 | 12,281             | 12,649             |
| 5615 | Misc Benefit                            | 3,462              | 6,000              | 6,000              | 692                               | 6,000                 | 6,000              | 6,000              |
| 5616 | Workers Compensation Expense            | 2,317              | 1,880              | 4,282              | 1,601                             | 4,282                 | 4,929              | 5,077              |
| 5618 | Health Insurance - ACWA                 | 5,237              | 6,164              | 8,698              | 3,008                             | 8,698                 | 11,156             | 11,491             |
| 5620 | Health Ins Reimb - FSA                  | 3,404              | 4,454              | 6,000              | 1,788                             | 6,000                 | 7,500              | 7,500              |
| 5623 | PERS Retirement                         | 30,076             | 26,159             | 35,846             | 15,232                            | 35,846                | 46,489             | 47,884             |
|      | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>246,626</b>     | <b>304,007</b>     | <b>390,260</b>     | <b>179,381</b>                    | <b>390,260</b>        | <b>517,658</b>     | <b>530,947</b>     |
| 5617 | Employee Relations                      |                    |                    | -                  | -                                 |                       | 15,000             | 15,000             |
| 5707 | Photo Expense                           | 305                | 973                | -                  |                                   | -                     | -                  | -                  |
| 5709 | Office Supplies & Expenses              |                    |                    | -                  | 65                                | 65                    | -                  | -                  |
| 5710 | Small Tools                             |                    |                    | -                  |                                   | -                     | 5,000              | 5,000              |
| 5711 | Books & Subscriptions                   | 843                | 779                | 1,000              | 442                               | 1,000                 | 1,000              | 1,000              |
| 5713 | Printing                                | 134                | -                  | 4,500              |                                   | 4,500                 | 4,500              | 4,500              |
| 5720 | Computer & Equipment Maintenance        | 280                | 195                | 800                |                                   | 800                   | 800                | 800                |
| 5724 | Licenses/Dues & Fees                    | 10,255             | 8,544              | 10,000             | 3,158                             | 10,000                | 10,000             | 10,000             |
| 5725 | Auto Expenses                           | 134                | 417                | -                  | 944                               | 944                   | -                  | -                  |
| 5726 | Travel Expenses                         | 5,756              | 4,411              | 7,500              | 2,363                             | 4,726                 | 10,000             | 10,000             |
| 5728 | Education & Training                    | 1,525              | 971                | 2,000              | 356                               | 2,000                 | 3,000              | 3,000              |
| 5729 | Consulting                              |                    | -                  | 20,000             |                                   | 20,000                | 20,000             | 20,000             |
| 5732 | Legislative Advocacy                    | 134,117            | 133,401            | 145,000            | 50,273                            | 145,000               | 145,000            | 145,000            |
| 5742 | Public Relations                        | 62,739             | 87,295             | 113,500            | 36,987                            | 113,500               | 123,500            | 123,500            |
| 5743 | Water Conservation                      | 436,598            | 766,680            | 1,295,300          | 462,841                           | 870,000               | 1,365,000          | 1,365,000          |
|      | <b>NON-LABOR EXP</b>                    | <b>652,686</b>     | <b>1,003,666</b>   | <b>1,599,600</b>   | <b>557,429</b>                    | <b>1,172,535</b>      | <b>1,687,800</b>   | <b>1,687,800</b>   |
|      | <b>TOTAL DEPARTMENT EXPENSE</b>         | <b>899,312</b>     | <b>1,307,673</b>   | <b>1,989,860</b>   | <b>736,810</b>                    | <b>1,562,795</b>      | <b>2,205,458</b>   | <b>2,218,747</b>   |
| 5610 | Labor Transfers to Capital              |                    |                    | -                  |                                   |                       | -                  | -                  |
| 5744 | Overhead Burden to Capital              |                    |                    | -                  |                                   |                       | -                  | -                  |
|      | <b>Total Capital Labor &amp; OH Out</b> |                    |                    | -                  | -                                 |                       | -                  | -                  |
|      | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>899,312</b>     | <b>1,307,673</b>   | <b>1,989,860</b>   | <b>736,810</b>                    | <b>1,562,795</b>      | <b>2,205,458</b>   | <b>2,218,747</b>   |



## Community Outreach & Employee Relations (PI)

### Dept #30

|      |   | Department     | Newsletter   | Community Relations | Limited Strategic Partnerships | Fac. Tours   | Annual Water Symposium |
|------|---|----------------|--------------|---------------------|--------------------------------|--------------|------------------------|
|      | <b>EXPENSES:</b>                        | Admin.         | 209          | 226                 | 227                            | 243          | 259                    |
| 5600 | Dept Wages                              | 366,403        |              |                     |                                |              |                        |
| 5612 | Dept Overtime                           | 1,700          |              |                     |                                |              |                        |
| 5613 | Health Insurance - Cafeteria            | 61,200         |              |                     |                                |              |                        |
| 5614 | Payroll Taxes                           | 12,281         |              |                     |                                |              |                        |
| 5615 | Misc Benefit                            | 6,000          |              |                     |                                |              |                        |
| 5616 | Workers Compensation Expense            | 4,929          |              |                     |                                |              |                        |
| 5618 | Health Insurance - ACWA                 | 11,156         |              |                     |                                |              |                        |
| 5620 | Health Ins Reimb - FSA                  | 7,500          |              |                     |                                |              |                        |
| 5623 | PERS Retirement                         | 46,489         |              |                     |                                |              |                        |
|      | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>517,658</b> | <b>-</b>     | <b>-</b>            |                                | <b>-</b>     | <b>-</b>               |
| 5617 | Employee Relations                      | 15,000         |              |                     |                                |              |                        |
| 5707 | Photo Expense                           | -              |              |                     |                                |              |                        |
| 5709 | Office Supplies & Expenses              | -              |              |                     |                                |              |                        |
| 5710 | Small Tools                             | 5,000          |              |                     |                                |              |                        |
| 5711 | Books & Subscriptions                   | 1,000          |              |                     |                                |              |                        |
| 5713 | Printing                                | 4,500          | -            |                     |                                |              |                        |
| 5720 | Computer & Equipment Maintenance        | 800            |              |                     |                                |              |                        |
| 5724 | Licenses/Dues & Fees                    | 10,000         |              |                     |                                |              |                        |
| 5725 | Auto Expenses                           | -              |              |                     |                                |              |                        |
| 5726 | Travel Expenses                         | 10,000         |              |                     |                                |              |                        |
| 5728 | Education & Training                    | 3,000          |              |                     |                                |              |                        |
| 5729 | Consulting                              | 20,000         |              |                     |                                |              |                        |
| 5732 | Legislative Advocacy                    | 145,000        |              |                     |                                |              |                        |
| 5742 | Public Relations                        | 5,000          | 1,000        | 90,000              |                                | 7,500        | 15,000                 |
| 5743 | Water Conservation                      | -              |              |                     | 200,000                        |              |                        |
|      | <b>NON-LABOR EXP</b>                    | <b>204,300</b> | <b>1,000</b> | <b>90,000</b>       | <b>200,000</b>                 | <b>7,500</b> | <b>15,000</b>          |
|      | <b>TOTAL DEPARTMENT EXPENSES</b>        | <b>721,958</b> | <b>1,000</b> | <b>90,000</b>       | <b>200,000</b>                 | <b>7,500</b> | <b>15,000</b>          |
| 5610 | Labor Transfers to Capital              |                |              |                     |                                |              |                        |
| 5744 | Overhead Burden to Capital              |                |              |                     |                                |              |                        |
|      | <b>Total Capital Labor &amp; OH Out</b> | <b>-</b>       | <b>-</b>     | <b>-</b>            |                                | <b>-</b>     | <b>-</b>               |
|      | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>721,958</b> | <b>1,000</b> | <b>90,000</b>       | <b>200,000</b>                 | <b>7,500</b> | <b>15,000</b>          |

## Community Outreach & Employee Relations (PI)

### Dept #30

|      |   | Department     | AWAC          | Demo          | County       | WCIP             | 2016             |
|------|---|----------------|---------------|---------------|--------------|------------------|------------------|
|      | <b>EXPENSES:</b>                        | Admin.         | 305           | Gard          | Conf.        | 386              | Total            |
| 5600 | Dept Wages                              | 366,403        |               |               |              |                  | 366,403          |
| 5612 | Dept Overtime                           | 1,700          |               |               |              |                  | 1,700            |
| 5613 | Health Insurance - Cafeteria            | 61,200         |               |               |              |                  | 61,200           |
| 5614 | Payroll Taxes                           | 12,281         |               |               |              |                  | 12,281           |
| 5615 | Misc Benefit                            | 6,000          |               |               |              |                  | 6,000            |
| 5616 | Workers Compensation Expense            | 4,929          |               |               |              |                  | 4,929            |
| 5618 | Health Insurance - ACWA                 | 11,156         |               |               |              |                  | 11,156           |
| 5620 | Health Ins Reimb - FSA                  | 7,500          |               |               |              |                  | 7,500            |
| 5623 | PERS Retirement                         | 46,489         |               |               |              |                  | 46,489           |
|      | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>517,658</b> | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>         | <b>517,658</b>   |
| 5617 | Employee Relations                      | 15,000         |               |               |              |                  |                  |
| 5707 | Photo Expense                           | -              |               |               |              |                  | -                |
| 5709 | Office Supplies & Expenses              | -              |               |               |              |                  | -                |
| 5710 | Small Tools                             | 5,000          |               |               |              |                  | 5,000            |
| 5711 | Books & Subscriptions                   | 1,000          |               |               |              |                  | 1,000            |
| 5713 | Printing                                | 4,500          |               |               |              |                  | 4,500            |
| 5720 | Computer & Equipment Maintenance        | 800            |               |               |              |                  | 800              |
| 5724 | Licenses/Dues & Fees                    | 10,000         |               |               |              |                  | 10,000           |
| 5725 | Auto Expenses                           | -              |               |               |              |                  | -                |
| 5726 | Travel Expenses                         | 10,000         |               |               |              |                  | 10,000           |
| 5728 | Education & Training                    | 3,000          |               |               |              |                  | 3,000            |
| 5729 | Consulting                              | 20,000         |               |               |              |                  | 20,000           |
| 5732 | Legislative Advocacy                    | 145,000        |               |               |              |                  | 145,000          |
| 5742 | Public Relations                        | 5,000          |               |               | 5,000        |                  | 123,500          |
| 5743 | Water Conservation                      | -              | 90,000        | 75,000        |              | 1,000,000        | 1,365,000        |
|      | <b>NON-LABOR EXP</b>                    | <b>204,300</b> | <b>90,000</b> | <b>75,000</b> | <b>5,000</b> | <b>1,000,000</b> | <b>1,687,800</b> |
|      | <b>TOTAL DEPARTMENT EXPENSES</b>        | <b>721,958</b> | <b>90,000</b> | <b>75,000</b> | <b>5,000</b> | <b>1,000,000</b> | <b>2,205,458</b> |
| 5610 | Labor Transfers to Capital              |                |               |               |              |                  |                  |
| 5744 | Overhead Burden to Capital              |                |               |               |              |                  |                  |
|      | <b>Total Capital Labor &amp; OH Out</b> | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>     | <b>-</b>         | <b>-</b>         |
|      | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>721,958</b> | <b>90,000</b> | <b>75,000</b> | <b>5,000</b> | <b>1,000,000</b> | <b>2,205,458</b> |

| <b>Engineering (ENG)</b> |   |                            |                            |                            |  |                               |                            |                            |
|--------------------------|---|----------------------------|----------------------------|----------------------------|--|-------------------------------|----------------------------|----------------------------|
| <b>Dept #40</b>          |   |                            |                            |                            |  |                               |                            |                            |
|                          |   | <b>FY 12/13<br/>Actual</b> | <b>FY 13/14<br/>Actual</b> | <b>FY 14/15<br/>Budget</b> | <b>Actual YTD<br/>as of<br/>12/31/2014</b> | <b>FY 14/15<br/>Projected</b> | <b>FY 15/16<br/>Budget</b> | <b>FY 16/17<br/>Budget</b> |
|                          | <b>EXPENSES:</b>                        |                            |                            |                            |  |                               |                            |                            |
| 5600                     | Dept Wages                              | 289,799                    | 236,610                    | 255,765                    | 127,862                                    | 225,000                       | 112,155                    | 115,520                    |
| 5612                     | Dept Overtime                           | -                          |                            | -                          |  | -                             |                            | -                          |
| 5613                     | Health Insurance - Cafeteria            | 36,720                     | 24,009                     | 24,480                     | 11,298                                     | 24,480                        | 12,240                     | 12,240                     |
| 5614                     | Payroll Taxes                           | 9,268                      | 8,459                      | 8,127                      | 3,969                                      | 8,127                         | 3,576                      | 3,683                      |
| 5616                     | Workers Compensation Expense            | 3,810                      | 1,880                      | 2,988                      | 1,052                                      | 2,988                         | 1,494                      | 1,539                      |
| 5618                     | Health Insurance - ACWA                 | 7,617                      | 5,694                      | 5,718                      | 1,985                                      | 5,718                         | 2,270                      | 2,315                      |
| 5620                     | Health Ins Reimb - FSA                  | 4,500                      | 2,717                      | 3,000                      | 1,442                                      | 3,000                         | 1,500                      | 1,500                      |
| 5623                     | PERS Retirement                         | 67,430                     | 60,934                     | 64,633                     | 23,097                                     | 64,633                        | 21,045                     | 21,676                     |
|                          | Dept Benefits                           |                            |                            | -                          |  |                               |                            | -                          |
|                          | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>419,144</b>             | <b>340,303</b>             | <b>364,711</b>             | <b>170,705</b>                             | <b>333,946</b>                | <b>154,280</b>             | <b>158,473</b>             |
| 5702                     | Safety Supplies                         |                            | 90                         |                            |  | -                             |                            | -                          |
| 5703                     | Recruiting Expense                      | 25                         |                            | -                          |  | -                             |                            | -                          |
| 5704                     | Temporary Services                      |                            |                            | -                          |  | -                             | -                          | -                          |
| 5705                     | Building Maintenance & Expense          | 9,904                      | (575)                      | -                          |  | -                             |                            | -                          |
| 5711                     | Books & Subscriptions                   |                            |                            | 8,500                      | 1,600                                      | 8,500                         | 8,500                      | 8,500                      |
| 5724                     | Licenses/Dues & Fees                    | 1,121                      | 1,946                      | 1,200                      | 2,321                                      | 4,000                         | 4,000                      | 4,000                      |
| 5725                     | Auto Expenses                           | 11,317                     | 18,068                     | 14,500                     | 5,274                                      | 14,500                        | 14,500                     | 14,500                     |
| 5726                     | Travel Expenses                         | 517                        | 4,439                      | 6,000                      | 452  | 6,000                         | 6,000                      | 6,000                      |
| 5729                     | Consulting                              | 53,242                     | 19,000                     | 25,000                     | -  | 25,000                        | 45,000                     | 45,000                     |
| 5736                     | Engineering, General                    |                            | 1,000                      | 1,000                      | -  | 1,000                         | 16,000                     | 16,000                     |
|                          | <b>NON-LABOR EXP</b>                    | <b>76,126</b>              | <b>43,968</b>              | <b>56,200</b>              | <b>9,647</b>                               | <b>59,000</b>                 | <b>94,000</b>              | <b>94,000</b>              |
|                          | <b>TOTAL DEPT EXPENSES</b>              | <b>495,270</b>             | <b>384,271</b>             | <b>420,911</b>             | <b>180,352</b>                             | <b>392,946</b>                | <b>248,280</b>             | <b>252,473</b>             |
| 5610                     | Labor Transfers to Capital              | (32,334)                   |                            | -                          |  | -                             | -                          | -                          |
| 5744                     | Overhead Burden to Capital              | (157,607)                  |                            | -                          |  | -                             | -                          | -                          |
|                          | <b>Total Capital Labor &amp; OH Out</b> | <b>(189,941)</b>           | <b>-</b>                   | <b>-</b>                   | <b>-</b>                                   | <b>-</b>                      | <b>-</b>                   | <b>-</b>                   |
|                          | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>305,329</b>             | <b>384,271</b>             | <b>420,911</b>             | <b>180,352</b>                             | <b>392,946</b>                | <b>248,280</b>             | <b>252,473</b>             |

| Operation & Maintenance (OM) |   |                    |                    |                    |                                   |                       |                    |                    |
|------------------------------|---|--------------------|--------------------|--------------------|-----------------------------------|-----------------------|--------------------|--------------------|
| Dept #50                     |   |                    |                    |                    |                                   |                       |                    |                    |
|                              | EXPENSES:                               | FY 12/13<br>Actual | FY 13/14<br>Actual | FY 14/15<br>Budget | Actual YTD as<br>of<br>12/31/2014 | FY 14/15<br>Projected | FY 15/16<br>Budget | FY 16/17<br>Budget |
| 5600                         | Dept Wages                              | 400,971            | 430,933            | 483,634            | 213,729                           | 483,634               | 473,168            | 487,363            |
| 5612                         | Dept Overtime                           | 23,000             | 9,166              | 20,000             | 4,299                             | 20,000                | 20,000             | 20,600             |
| 5613                         | Health Insurance - Cafeteria            | 61,200             | 67,320             | 73,440             | 29,188                            | 73,440                | 73,440             | 73,440             |
| 5614                         | Payroll Taxes                           | 13,598             | 12,363             | 16,155             | 6,694                             | 16,155                | 15,683             | 16,153             |
| 5615                         | Misc Benefit                            |                    |                    | 8,251              |                                   | 8,251                 | 8,251              | 8,499              |
| 5616                         | Workers Compensation Expense            | 21,816             | 21,511             | 25,830             | 18,443                            | 25,830                | 25,830             | 26,605             |
| 5618                         | Health Insurance - ACWA                 | 12,074             | 12,807             | 14,091             | 4,710                             | 14,091                | 13,031             | 13,292             |
| 5620                         | Health Ins Reimb - FSA                  | 7,500              | 8,306              | 9,000              | 3,772                             | 9,000                 | 9,000              | 9,000              |
| 5623                         | PERS Retirement                         | 91,395             | 84,730             | 114,730            | 35,934                            | 114,730               | 83,052             | 85,544             |
|                              | Dept Benefits                           |                    |                    | -                  |                                   | -                     | -                  | -                  |
|                              | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>631,554</b>     | <b>647,136</b>     | <b>765,131</b>     | <b>316,769</b>                    | <b>765,131</b>        | <b>721,455</b>     | <b>740,496</b>     |
| 5701                         | Equip. Lease/Rent                       | 620                | 5,915              | 15,000             | 7,081                             | 15,000                | 15,000             | 15,000             |
| 5702                         | Safety Supplies                         | 2,029              | 1,992              | 7,000              | 1,989                             | 7,000                 | 7,000              | 7,000              |
| 5703                         | Recruiting Expense                      |                    |                    | -                  |                                   | -                     |                    | -                  |
| 5704                         | Temporary Services                      |                    |                    | -                  |                                   | -                     |                    | -                  |
| 5705                         | Building Maintenance & Expense          | 140,603            | 200,314            | 216,000            | 102,883                           | 216,000               | 216,000            | 216,000            |
| 5706                         | Utilities                               | 433,460            | 789,674            | 1,075,000          | 581,360                           | 1,162,720             | 1,200,000          | 1,200,000          |
| 5710                         | Small Tools                             | 8,175              | 6,492              | 22,000             | 2,316                             | 22,000                | 22,000             | 22,000             |
| 5711                         | Books & Subscriptions                   |                    |                    | 1,000              |                                   | 1,000                 | 1,000              | 1,000              |
| 5712                         | Telephone                               | 17,329             | 7,258              | 5,000              | 3,806                             | 5,000                 | 5,000              | 5,000              |
| 5720                         | Computer & Equipment Maintenance        | 3,078              | 3,599              | 6,500              | 457                               | 6,500                 | 5,000              | 5,000              |
| 5721                         | Data Collections                        | 261                | 683                | -                  |                                   | -                     |                    | -                  |
| 5724                         | Licenses/Dues & Fees                    | 700                | 561                | 1,500              | 670                               | 1,500                 | 1,500              | 1,500              |
| 5725                         | Auto Expenses                           | 53,744             | 54,858             | 60,000             | 17,412                            | 60,000                | 60,000             | 60,000             |
| 5726                         | Travel Expenses                         | 214                | 497                | 2,000              | 257                               | 2,000                 | 2,000              | 2,000              |
| 5728                         | Education & Training                    | 290                | 2,165              | 5,000              | 1,459                             | 5,000                 | 5,000              | 5,000              |
| 5729                         | Consulting                              | 10,148             | 29,300             | 95,000             | 19,056                            | 95,000                | 75,000             | 75,000             |
| 5734                         | Environmental                           |                    | -                  | 35,000             |                                   | 35,000                | 60,000             | 60,000             |
| 5735                         | Water Quality                           |                    | 29,921             | 55,000             | 4,613                             | 55,000                | 55,000             | 55,000             |
|                              | <b>NON-LABOR EXP</b>                    | <b>670,767</b>     | <b>1,133,229</b>   | <b>1,601,000</b>   | <b>743,359</b>                    | <b>1,688,720</b>      | <b>1,729,500</b>   | <b>1,729,500</b>   |
|                              | <b>TOTAL DEPARTMENT EXPENSES</b>        | <b>1,302,321</b>   | <b>1,780,365</b>   | <b>2,366,131</b>   | <b>1,060,128</b>                  | <b>2,453,851</b>      | <b>2,450,955</b>   | <b>2,469,996</b>   |
| 5610                         | Labor Transfers to Capital              | (21,643)           |                    | -                  |                                   | -                     | -                  | -                  |
| 5744                         | Overhead Burden to Capital              | (126,986)          |                    | -                  |                                   | -                     | -                  | -                  |
|                              | <b>Total Capital Labor &amp; OH Out</b> | <b>(148,629)</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>                          | <b>-</b>              | <b>-</b>           | <b>-</b>           |
|                              | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>1,153,692</b>   | <b>1,780,365</b>   | <b>2,366,131</b>   | <b>1,060,128</b>                  | <b>2,453,851</b>      | <b>2,450,955</b>   | <b>2,469,996</b>   |

| Operation & Maintenance (OM) |   |                   |                  |                 |                                    |                      |               |                  |
|------------------------------|---|-------------------|------------------|-----------------|------------------------------------|----------------------|---------------|------------------|
| Dept #50                     |   |                   |                  |                 |                                    |                      |               |                  |
|                              | EXPENSES:                               | Department Admin. | R3 359A          | Oro Grande 370A | Rock Springs Security Services 393 | Morongo Pipeline 840 | Ames Reche    | 2016 TOTAL       |
| 5600                         | Dept Wages                              | 473,168           |                  |                 |                                    |                      |               | 473,168          |
| 5612                         | Dept Overtime                           | 20,000            |                  |                 |                                    |                      |               | 20,000           |
| 5613                         | Health Insurance - Cafeteria            | 73,440            |                  |                 |                                    |                      |               | 73,440           |
| 5614                         | Payroll Taxes                           | 15,683            |                  |                 |                                    |                      |               | 15,683           |
| 5615                         | Misc Benefit                            | 8,251             |                  |                 |                                    |                      |               | 8,251            |
| 5616                         | Workers Compensation Expense            | 25,830            |                  |                 |                                    |                      |               | 25,830           |
| 5618                         | Health Insurance - ACWA                 | 13,031            |                  |                 |                                    |                      |               | 13,031           |
| 5620                         | Health Ins Reimb - FSA                  | 9,000             |                  |                 |                                    |                      |               | 9,000            |
| 5623                         | PERS Retirement                         | 83,052            |                  |                 |                                    |                      |               | 83,052           |
|                              | Dept Benefits                           | -                 |                  |                 |                                    |                      |               | -                |
|                              | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>721,455</b>    | <b>-</b>         | <b>-</b>        | <b>-</b>                           | <b>-</b>             | <b>-</b>      | <b>721,455</b>   |
| 5701                         | Equip. Lease/Rent                       | 15,000            |                  |                 |                                    |                      |               | 15,000           |
| 5702                         | Safety Supplies                         | 7,000             |                  |                 |                                    |                      |               | 7,000            |
| 5703                         | Recruiting Expense                      | -                 |                  |                 |                                    |                      |               | -                |
| 5704                         | Temporary Services                      | -                 |                  |                 |                                    |                      |               | -                |
| 5705                         | Building Maintenance & Expense          | 216,000           | -                | -               |                                    |                      |               | 216,000          |
| 5706                         | Utilities                               | -                 | 1,000,000        |                 |                                    | 200,000              | -             | 1,200,000        |
| 5710                         | Small Tools                             | 22,000            |                  |                 |                                    | -                    | -             | 22,000           |
| 5711                         | Books & Subscriptions                   | 1,000             |                  |                 |                                    |                      |               | 1,000            |
| 5712                         | Telephone                               | 5,000             |                  |                 |                                    |                      |               | 5,000            |
| 5720                         | Computer & Equipment Maintenance        | 5,000             |                  |                 |                                    | -                    | -             | 5,000            |
| 5721                         | Data Collections                        | -                 | -                |                 |                                    |                      |               | -                |
| 5724                         | Licenses/Dues & Fees                    | 1,500             |                  |                 |                                    |                      |               | 1,500            |
| 5725                         | Auto Expenses                           | 60,000            |                  |                 |                                    |                      |               | 60,000           |
| 5726                         | Travel Expenses                         | 2,000             |                  |                 |                                    |                      |               | 2,000            |
| 5728                         | Education & Training                    | 5,000             |                  |                 |                                    |                      |               | 5,000            |
| 5729                         | Consulting                              | 40,000            | 10,000           |                 | 15,000                             |                      | 10,000        | 75,000           |
| 5734                         | Environmental                           | -                 | 35,000           | 10,000          |                                    |                      | 15,000        | 60,000           |
| 5735                         | Water Quality                           | -                 | 55,000           |                 |                                    |                      |               | 55,000           |
|                              | <b>NON-LABOR EXP</b>                    | <b>379,500</b>    | <b>1,100,000</b> | <b>10,000</b>   | <b>15,000</b>                      | <b>200,000</b>       | <b>25,000</b> | <b>1,729,500</b> |
|                              | <b>TOTAL DEPARTMENT EXPENSES</b>        | <b>1,100,955</b>  | <b>1,100,000</b> | <b>10,000</b>   | <b>15,000</b>                      | <b>200,000</b>       | <b>25,000</b> | <b>2,450,955</b> |
| 5610                         | Labor Transfers to Capital              | -                 |                  |                 |                                    |                      |               | -                |
| 5744                         | Overhead Burden to Capital              | -                 |                  |                 |                                    |                      |               | -                |
|                              | <b>Total Capital Labor &amp; OH Out</b> | <b>-</b>          |                  |                 | <b>-</b>                           | <b>-</b>             | <b>-</b>      | <b>-</b>         |
|                              | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>1,100,955</b>  | <b>1,100,000</b> | <b>10,000</b>   | <b>15,000</b>                      | <b>200,000</b>       | <b>25,000</b> | <b>2,450,955</b> |

| Water Resource (WR) Dept |   |                    |                    |                    |                                   |                       |                    |                    |
|--------------------------|---|--------------------|--------------------|--------------------|-----------------------------------|-----------------------|--------------------|--------------------|
| Dept #60                 |   |                    |                    |                    |                                   |                       |                    |                    |
|                          |   | FY 12/13<br>Actual | FY 13/14<br>Actual | FY 14/15<br>Budget | Actual YTD<br>as of<br>12/31/2014 | FY 14/15<br>Projected | FY 15/16<br>Budget | FY 16/17<br>Budget |
|                          | <b>EXPENSES:</b>                        |                    |                    |                    |                                   |                       |                    |                    |
| 5600                     | Dept Wages                              | 807,973            | 903,224            | 972,503            | 445,338                           | 890,676               | 1,025,521          | 1,056,287          |
| 5612                     | Dept Overtime                           | 2,640              | 382                | 10,000             | 340                               | 10,000                | 5,000              | 5,150              |
| 5613                     | Health Insurance - Cafeteria            | 123,457            | 134,640            | 146,880            | 59,103                            | 118,206               | 146,880            | 146,880            |
| 5614                     | Payroll Taxes                           | 26,365             | 26,992             | 32,462             | 14,168                            | 28,336                | 33,647             | 34,656             |
| 5615                     | Misc Benefit                            |                    | 6,000              | 6,000              | 2,769                             | 5,538                 | 6,000              | 6,000              |
| 5616                     | Workers Compensation Expense            | 22,593             | 24,429             | 30,559             | 17,897                            | 35,794                | 30,559             | 31,476             |
| 5618                     | Health Insurance - ACWA                 | 20,189             | 20,862             | 22,371             | 8,272                             | 16,544                | 23,017             | 23,708             |
| 5620                     | Health Ins Reimb - FSA                  | 14,942             | 16,159             | 18,000             | 7,609                             | 15,218                | 18,000             | 18,000             |
| 5623                     | PERS Retirement                         | 184,122            | 178,351            | 224,064            | 74,169                            | 148,338               | 178,019            | 183,360            |
|                          | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>1,202,281</b>   | <b>1,311,039</b>   | <b>1,462,839</b>   | <b>629,665</b>                    | <b>1,268,650</b>      | <b>1,466,643</b>   | <b>1,505,517</b>   |
| 5702                     | Safety Supplies                         | 1,374              | 833                | 1,500              | 808                               | 1,500                 | 1,500              | 1,500              |
| 5703                     | Recruiting Expense                      | 97                 | -                  | 2,500              |                                   | -                     | 5,000              | 5,000              |
| 5704                     | Temporary Services                      |                    |                    | 15,000             |                                   | -                     |                    | -                  |
| 5710                     | Small Tools                             | 1,004              | 6,093              | 2,500              | 1,540                             | 2,500                 | 3,500              | 3,500              |
| 5711                     | Books & Subscriptions                   | 483                | 423                | 500                | 154                               | 500                   | 500                | 500                |
| 5713                     | Printing                                | 4,454              |                    | -                  |                                   | -                     |                    | -                  |
| 5720                     | Computer & Equipment Maintenance        | 172                | 14,346             | 20,000             | 2,090                             | 5,000                 | 5,000              |                    |
| 5721                     | Data Collections                        | 126,233            | 159,455            | 225,000            | 62,626                            | 225,000               | 185,000            | 185,000            |
| 5724                     | Licenses/Dues & Fees                    | 904                | 7,934              | 4,000              | 1,622                             | 3,244                 | 4,000              | 4,000              |
| 5725                     | Auto Expenses                           | 16,654             | 24,144             | 20,000             | 22,862                            | 45,724                | 30,000             | 30,000             |
| 5726                     | Travel Expenses                         | 8,306              | 11,062             | 15,000             | 2,252                             | 4,504                 | 10,000             | 10,000             |
| 5728                     | Education & Training                    | 3,223              | 1,753              | 5,000              | 1,573                             | 3,146                 | 5,000              | 5,000              |
| 5729                     | Consulting                              | 317,958            | 66,436             | 700,000            | 119,763                           | 700,000               | 1,150,000          | 970,000            |
| 5737                     | USGS                                    | 271,318            | 391,405            | 410,000            | 74,035                            | 410,000               | 420,000            | 350,000            |
| 5810                     | Other Expenses                          | 190                | 1,143              | 10,000             | 3,367                             | 6,500                 | 5,000              | 10,000             |
|                          | <b>NON-LABOR EXP</b>                    | <b>752,370</b>     | <b>685,027</b>     | <b>1,431,000</b>   | <b>292,692</b>                    | <b>1,407,618</b>      | <b>1,824,500</b>   | <b>1,574,500</b>   |
|                          | <b>TOTAL DEPT EXPENSES</b>              | <b>1,954,651</b>   | <b>1,996,066</b>   | <b>2,893,839</b>   | <b>922,357</b>                    | <b>2,676,268</b>      | <b>3,291,143</b>   | <b>3,080,017</b>   |
| 5610                     | Labor Transfers to Capital              | (237)              |                    | -                  |                                   | -                     | -                  | -                  |
| 5744                     | Overhead Burden to Capital              | (997)              |                    | -                  |                                   | -                     | -                  | -                  |
|                          | <b>Total Capital Labor &amp; OH Out</b> | <b>(1,234)</b>     | <b>-</b>           | <b>-</b>           | <b>-</b>                          | <b>-</b>              | <b>-</b>           | <b>-</b>           |
|                          | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>1,953,417</b>   | <b>1,996,066</b>   | <b>2,893,839</b>   | <b>922,357</b>                    | <b>2,676,268</b>      | <b>3,291,143</b>   | <b>3,080,017</b>   |

**Water Resource (WR) Dept**
**Dept #60**

|      |   | Dept. Admin      | USGS<br>Coop.<br>230 | Data Coll.<br>310 | Special<br>Projects<br>336 | Small<br>Systems<br>406 |
|------|---|------------------|----------------------|-------------------|----------------------------|-------------------------|
|      | <b>EXPENSES:</b>                        |                  |                      |                   |                            |                         |
| 5600 | Dept Wages                              | 1,025,521        |                      |                   |                            |                         |
| 5612 | Dept Overtime                           | 5,000            |                      |                   |                            |                         |
| 5613 | Health Insurance - Cafeteria            | 146,880          |                      |                   |                            |                         |
| 5614 | Payroll Taxes                           | 33,647           |                      |                   |                            |                         |
| 5615 | Misc Benefit                            | 6,000            |                      |                   |                            |                         |
| 5616 | Workers Compensation Expense            | 30,559           |                      |                   |                            |                         |
| 5618 | Health Insurance - ACWA                 | 23,017           |                      |                   |                            |                         |
| 5620 | Health Ins Reimb - FSA                  | 18,000           |                      |                   |                            |                         |
| 5623 | PERS Retirement                         | 178,019          |                      |                   |                            |                         |
|      | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>1,466,643</b> | <b>-</b>             | <b>-</b>          | <b>-</b>                   |                         |
| 5702 | Safety Supplies                         | 1,500            |                      |                   |                            |                         |
| 5703 | Recruiting Expense                      | 5,000            |                      |                   |                            |                         |
| 5704 | Temporary Services                      | -                |                      |                   |                            |                         |
| 5710 | Small Tools                             | 3,500            |                      |                   |                            |                         |
| 5711 | Books & Subscriptions                   | 500              |                      |                   |                            |                         |
| 5713 | Printing                                | -                |                      |                   |                            |                         |
| 5720 | Computer & Equipment Maintenance        | 5,000            |                      |                   |                            |                         |
| 5721 | Data Collections                        | -                |                      | 185,000           |                            |                         |
| 5724 | Licenses/Dues & Fees                    | 4,000            |                      |                   |                            |                         |
| 5725 | Auto Expenses                           | 30,000           |                      |                   |                            |                         |
| 5726 | Travel Expenses                         | 10,000           |                      |                   |                            |                         |
| 5728 | Education & Training                    | 5,000            |                      |                   |                            |                         |
| 5729 | Consulting                              | -                |                      |                   | 275,000                    | 300,000                 |
| 5737 | USGS                                    | -                | 420,000              |                   |                            |                         |
| 5810 | Other Expenses                          | 5,000            |                      |                   |                            |                         |
|      | <b>NON-LABOR EXP</b>                    | <b>69,500</b>    | <b>420,000</b>       | <b>185,000</b>    | <b>275,000</b>             | <b>300,000</b>          |
|      | <b>TOTAL DEPT EXPENSES</b>              | <b>1,536,143</b> | <b>420,000</b>       | <b>185,000</b>    | <b>275,000</b>             | <b>300,000</b>          |
| 5610 | Labor Transfers to Captial              |                  |                      |                   |                            |                         |
| 5744 | Overhead Burden to Capital              |                  |                      |                   |                            |                         |
|      | <b>Total Capital Labor &amp; OH Out</b> | <b>-</b>         | <b>-</b>             | <b>-</b>          |                            |                         |
|      | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>1,536,143</b> | <b>420,000</b>       | <b>185,000</b>    | <b>275,000</b>             | <b>300,000</b>          |



| Water Resource (WR) Dept |   |                  |                            |                |                         |                              |                  |
|--------------------------|---|------------------|----------------------------|----------------|-------------------------|------------------------------|------------------|
| Dept #60                 |   |                  |                            |                |                         |                              |                  |
|                          |   | Dept. Admin      | Baja Sustainability<br>407 | UWMP<br>390    | Spec. Proj./Env.<br>400 | Bureau of Reclamation<br>403 | 2016<br>TOTAL    |
|                          | <b>EXPENSES:</b>                        |                  |                            |                |                         |                              |                  |
| 5600                     | Dept Wages                              | 1,025,521        |                            |                |                         |                              | 1,025,521        |
| 5612                     | Dept Overtime                           | 5,000            |                            |                |                         |                              | 5,000            |
| 5613                     | Health Insurance - Cafeteria            | 146,880          |                            |                |                         |                              | 146,880          |
| 5614                     | Payroll Taxes                           | 33,647           |                            |                |                         |                              | 33,647           |
| 5615                     | Misc Benefit                            | 6,000            |                            |                |                         |                              | 6,000            |
| 5616                     | Workers Compensation Expense            | 30,559           |                            |                |                         |                              | 30,559           |
| 5618                     | Health Insurance - ACWA                 | 23,017           |                            |                |                         |                              | 23,017           |
| 5620                     | Health Ins Reimb - FSA                  | 18,000           |                            |                |                         |                              | 18,000           |
| 5623                     | PERS Retirement                         | 178,019          |                            |                |                         |                              | 178,019          |
|                          | <b>TOTAL WAGES &amp; BENEFITS</b>       | <b>1,466,643</b> |                            | -              | -                       | -                            | <b>1,466,643</b> |
| 5702                     | Safety Supplies                         | 1,500            |                            |                |                         |                              | 1,500            |
| 5703                     | Recruiting Expense                      | 5,000            |                            |                |                         |                              | 5,000            |
| 5704                     | Temporary Services                      | -                |                            |                |                         |                              | -                |
| 5710                     | Small Tools                             | 3,500            |                            |                |                         |                              | 3,500            |
| 5711                     | Books & Subscriptions                   | 500              |                            |                |                         |                              | 500              |
| 5713                     | Printing                                | -                |                            |                |                         |                              | -                |
| 5720                     | Computer & Equipment Maintenance        | 5,000            |                            |                |                         |                              | 5,000            |
| 5721                     | Data Collections                        | -                |                            |                |                         |                              | 185,000          |
| 5724                     | Licenses/Dues & Fees                    | 4,000            |                            |                |                         |                              | 4,000            |
| 5725                     | Auto Expenses                           | 30,000           |                            |                |                         |                              | 30,000           |
| 5726                     | Travel Expenses                         | 10,000           |                            |                |                         |                              | 10,000           |
| 5728                     | Education & Training                    | 5,000            |                            |                |                         |                              | 5,000            |
| 5729                     | Consulting                              | -                | 50,000                     | 250,000        | 175,000                 | 100,000                      | 1,150,000        |
| 5737                     | USGS                                    | -                |                            |                |                         |                              | 420,000          |
| 5810                     | Other Expenses                          | 5,000            |                            |                |                         |                              | 5,000            |
|                          | <b>NON-LABOR EXP</b>                    | <b>69,500</b>    | <b>50,000</b>              | <b>250,000</b> | <b>175,000</b>          | <b>100,000</b>               | <b>1,824,500</b> |
|                          | <b>TOTAL DEPT EXPENSES</b>              | <b>1,536,143</b> | <b>50,000</b>              | <b>250,000</b> | <b>175,000</b>          | <b>100,000</b>               | <b>3,291,143</b> |
| 5610                     | Labor Transfers to Capital              |                  |                            |                |                         |                              | -                |
| 5744                     | Overhead Burden to Capital              |                  |                            |                |                         |                              | -                |
|                          | <b>Total Capital Labor &amp; OH Out</b> | <b>-</b>         |                            | <b>-</b>       | <b>-</b>                | <b>-</b>                     | <b>-</b>         |
|                          | <b>TOTAL NET DEPT EXPENSES:</b>         | <b>1,536,143</b> | <b>50,000</b>              | <b>250,000</b> | <b>175,000</b>          | <b>100,000</b>               | <b>3,291,143</b> |

## **Fiscal year 2015/2016 Departmental Initiatives Descriptions**

Linking important objectives with necessary resources requires a process that identifies Goals and Key Elements of those goals at the very beginning of the budget process. For this reason, each year the budget process begins with re-assessing the Key Elements and confirming that all the projects in progress and planned truly reflect the goals of the Agency and the Board of Directors, the needs of the Stakeholders and Community, and any fiscal constraints revealed through the budget process.

The goals identified in the Strategic Plan are:

- Goal 1: Develop sound fiscal and organizational policies that allow the Agency to be effective, innovative and responsive.
- Goal 2: Manage SWP entitlement to meet future demands while maintaining independence during periods of water shortages.
- Goal 3: Coordinate efforts to maintain adequate water quality so that groundwater is safe for drinking and other beneficial uses.
- Goal 4: Develop public awareness so that individuals and stakeholder organizations support our efforts and understand their role in contributing to the Agency's mission.
- Goal 5: Advance understanding of basin hydrogeology to support efficient management of water resources.
- Goal 6: Promote efficient use of the region's water resources through regional conservation programs.

### **Document Scanning: Goal 1**

This item is the continuation of the Agency's document scanning to relieve physical file storage and continue digital document retention.

### **Finance Model: Goal 2**

This item provides funding for the continued adaptation of the Long-Term Financial Risk Model to aid in anticipating future risks and potential risk mitigation measures.

### **GIS (Project 376): Goal 1, 2 & 5**

Mobile communication devices such as Smart Phones & Tablet PC's as well as relevant GIS software applications will be employed throughout the Water Resources & Operations Departments over the coming year that will allow for the development of more efficient methods of data collection and analysis resulting in a more accurate information stream from which decisions can be made to improve the Agency's responsiveness to requests made by its Board of Directors, Partners & Constituents.

**Aerial Photos (Project 450):** Goal 5

This project deals with the acquisition of digital imagery used for the purpose of verifying information collected as part of the adjudication. Printed and digital images are acquired for the entire adjudicated boundaries using third party aircraft and camera equipment.

**Agency Newsletter (Project 209):** Goal 4

MWA produces a bi-monthly e-newsletter that announces Agency programs, Board actions, conservation tips, and events. The new format includes water industry issues, as well as opportunities to participate in surveys and quizzes via links to the Agency website.

**Community Relations (Project 226):** Goal 4

All costs and labor incurred through a variety of public information endeavors, including but not limited to: consulting fees for specialized services including graphic arts, photography and videography, etc., as well as costs associated with development of publications, public information specific advertising, purchase of outreach materials, unanticipated advertising, and costs for events that don't have their own job code, such as the Newly Elected Officials Orientation.

**Limited Strategic Partnerships (Project 227):** Goal 4 & 6

This new funding category offers MWA new education and conservation opportunities for special projects that are limited in scope or duration. These projects include demonstration gardens, school projects related to resource conservation, and more.

**Facility Tours (Project 243):** Goal 4

Bi-annual tours are provided to the public and stakeholder community to reinforce understanding of the Agency and its function. Tours are conducted at local Agency facilities, such as pipeline and recharge sites, and the new Operations Center. These tours provide the participants with a sense of the scope of the programs that involve MWA, and provide understanding of the Agency and its relationship to the State Water Project.

**Annual Water Symposium (Project 259):** Goal 4

This program highlights key water issues facing the Mojave region to further reinforce the benefits of integrated, regional planning to develop long-range solutions to ensure a sustainable water supply, as well as reinforce the benefits of water conservation.

**AWAC (Project 305):** Goal 4

MWA continues to provide leadership to the broad based water coalition known as the Alliance for Water Awareness and Conservation (AWAC). AWAC was formed in 2003 to combine the knowledge and resources of a variety of public and private organizations.

**Demonstration Garden (Project 344):** Goal 6

MWA has a demonstration garden that displays more than 35 different plant species that will survive and thrive in a desert climate. The Demonstration Garden is open to the public for self-guided tours, and the Agency provides a bibliography describing each of the plants contained in the garden.

**County Conference (Project 381):** Goal 4

MWA is co-sponsor of the San Bernardino County's Annual Water Conference that brings together water professionals and policy makers to address regional and statewide water issues.

**Water Conservation Incentive Program WCIP (Project 386):** Goal 6

In cooperation with the Alliance for Water Awareness and Conservation, MWA implemented the WCIP, a regional program offering a variety of incentives to customers of retail water agencies ranging from turf removal to installation of dual flush, low flow toilets. The Program offers cash, vouchers and rebates to reduce per capita water consumption to meet state mandates.

**Regional Recharge and Recovery (Project 359A):** Goal 2

The project includes a well field in the Upper Mojave Basin along the river located between Rock Spring Road and Bear Valley Road, an east-west pipeline of approximately nine miles; several pump stations and tanks, and several turnouts. This project is a regional project and will benefit the areas of greater Victor Valley. The money in this year's budget will cover costs for inspection services for reservoirs, ongoing permitting compliance costs, energy consumption costs, and general operations and maintenance of the facility.

**Oro Grande North Recharge (Project 370A):** Goal 2

The project includes using the existing 395 aqueduct turnout for the siphon facility, over three miles of pipeline, and a recharge site located in the Oro Grande Wash near Victorville. The money in this year's budget will cover costs for ongoing permitting compliance, energy consumption costs, and general operations and maintenance of the facility.

**Rock Springs Security Services (Project 393A):** Goal 1

Security services will be provided during the delivery of water at the Rock Springs Facility. This will minimize the risk exposure by enforcing people to stay out of the active flow channel while water is being delivered.

**Morongo Basin Pipeline Maintenance (Project 840):** Goal 2

The money in this year's budget will cover costs for inspection services for reservoirs, energy consumption costs, and general operations and maintenance of the facility.

**Mojave River Pipeline-Expense (Project 870A):** Goal 2

The money in this year's budget will cover costs for energy consumption costs, and general operations and maintenance of the facility..

**USGS Cooperative (Project 230):** Goals 3 and 5

The United States Geological Survey is a key partner in the data gathering effort to support resource management in the Mojave Desert. Through a cooperative agreement with the USGS, MWA receives services that include surface water monitoring/sampling, well monitoring, water quality sampling and various other support functions over the course of the year. In most cases, the work is done through a cost sharing arrangement.

**Data Collection Project 310): Goals 3 and 5**

Costs associated with water quality sampling, groundwater monitoring, weather station data, and etcetera. Funds will also be for monitoring stations maintenance, special data collection projects, and small-directed studies where specific data are needed.

**Special Projects (Project 336): Goals 3 and 5**

This represents money set aside for unanticipated small projects that may arise throughout the fiscal year which that will need expenditures of materials and/or outside services

**Small Systems (Project 406): Goals 3 and 4**

As identified by stakeholders during the Integrated Regional Water Management (IRWM) Plan process, there was an overwhelming agreement to help and support Disadvantaged Communities (DACs) and a Small Systems Program is being developed to support and assist DACs. In the IRWM Plan process, this objective was ranked as a high importance and a high urgency project. This program is being developed with input from stakeholders and California Rural Water Association (CRWA) with the scope of this program to provide guidance/assistance with grant applications, performing needs assessments and providing specific training to DACs applying for state and/or federal funding related to improving water management practices.

**Baja Area-Wide Plan(Project 407): Goals 1, 4 and 6**

As a result of the current IRWMP process and community outreach, a lot of interest was generated in the Baja Subarea regarding achieving sustainable water and land use activities. The MWA has partnered with the Mojave Desert Resource Conservation District, the Natural Resources Conservation Service and the Bureau of Reclamation to develop a suite of possible projects for the Baja Subarea in an effort to stabilize the natural resources in the region. The project team will work closely with community members and stakeholders to prioritize efforts in the region and look for opportunities and partnerships to implement projects.

**UWMP (Project 390): Goals 1, 2, 4 and 6**

Charting our progress toward ensuring a reliable water supply are several of the key performance metrics for the Agency's financial investments contained within the Agency's Urban Water Management Plan (UWMP). These performance metrics require the Agency to plan for a long-term sustainable supply of water to meet growing demands for the next twenty-years. In addition to meeting the long-term demands, the Agency must also demonstrate that it is able to withstand single and multiple year droughts or an interruption of supply from the Delta. The Agency is required to complete an update of the UWMP every five years, due to DWR in years ending in 0 and 5.

**Special Projects – Environmental (Project 400): Goal 5**

Provides funding for consultant support for miscellaneous water supply project, specialized hydrogeological studies or California Environmental Quality Act (CEQA) analysis needed to support projects. Money set aside this year includes continues work on the Invasive Species project maintenance for weed removal from the Mojave River.

**Bureau of Reclamation (Project 403): Goal 1**

Available matching grant funds for potential projects performed within the Agency's boundary by the United States Bureau of Reclamation if Federal Bureau funds are available. Past work has included studies on the amount of water saved as a result of the invasive species removal.