



# OPERATING AND CAPITAL IMPROVEMENT PROGRAM PROGRAM BUDGET



5XcdhYX Budget  
for

Fiscal Year 2013-2014

Budget Transmittal Letter will be provided on Monday

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## **Budget Organization**

The Budget information is presented in an easy-to-locate sections, each noted by a labeled colored tab.

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Moulton Niguel Water District  
FY 2013-14  
All Fund Summary of Revenues, Expenditures, and Transfers

Fund	Estimated Cash/Fund Balance 6/30/13	Increases		Total Available	Decreases			Total Decreases	Estimated Balance 6/30/14
		Revenue	Transfer		Expense <sup>1</sup>	Transfer	Designated / Reserved <sup>2</sup>		
General	68,600,495	73,234,595		141,835,090	61,481,787	19,306,429		80,788,216	61,046,874
<i>Capital Improvement Funds</i>									
R & R	23,494,368	513,825	11,216,339	35,224,532	17,348,592			17,348,592	17,875,940
Water Supply Reliability	33,629,580	1,633,540	2,789,148	38,052,268	9,723,099		6,027,108	15,750,207	22,302,061
Planning and Construction	29,615,838	862,715		30,478,553	892,008			892,008	29,586,545
	86,739,785	3,010,080	14,005,487	103,755,352	27,963,699	-	6,027,108	33,990,807	69,764,545
<i>Debt Service Funds</i>									
1995 DWR	615,709		307,855	923,564	310,854		612,710	923,564	-
SRF	-		2,081,915	2,081,915	2,081,915			2,081,915	-
CIEDB	-		118,872	118,872	118,872			118,872	-
2003 GOB Consolidated Refund	7,138,962	6,236,041		13,375,003	6,416,000			6,416,000	6,959,003
2003 COPs Refunding	2,507,792	50,996	2,449,800	5,008,588	2,449,800		2,496,086	4,945,886	62,702
2010 COPs (93 COP Refunding)	897,642	425	342,500	1,240,567	341,500		896,058	1,237,558	3,009
	11,160,106	6,287,462	5,300,942	22,748,510	11,718,941	-	4,004,854	15,723,795	7,024,715
<i>Miscellaneous Funds</i>									
Self Insurnace	1,273,894	37,627		1,311,521	6,529			6,529	1,304,992
WBRS	4,164,286	3,868,312		8,032,598	2,258,607			2,258,607	5,773,991
Capacity Facilities	409,213	9,852		419,065				-	419,065
Rate Stabilization	9,511,319	280,388		9,791,707				-	9,791,707
	15,358,712	4,196,179	-	19,554,891	2,265,136	-	-	2,265,136	17,289,755
<b>All Fund Total</b>	<b>181,859,097</b>	<b>86,728,316</b>	<b>19,306,429</b>	<b>287,893,842</b>	<b>103,429,563</b>	<b>19,306,429</b>	<b>10,031,962</b>	<b>132,767,954</b>	<b>155,125,888</b>

- Notes:**
- 1) The expense column summarizes the expenditure budgets that will be appropriated by the Board of Director's for FY 2013-2014
  - 2) The designated / reserve column provides amounts that are held in trusts for reserve requirement of bond issuance.

**Moulton Niguel Water District**  
**FY 2013-2014**  
**General Fund Summary of Revenues and Expenses**

Description	FY 2012-2013 Adopted Budget	FY 2012-2013 Projected Actuals	FY 2013-2014 Proposed Budget	FY 2013-2014 Revised Proposed Budget
<b>General Fund</b>				
<b><u>Operating Revenue</u></b>				
Water Sales	26,950,000	25,273,518	26,950,000	26,950,000
Recycled Water Sales	4,736,600	4,281,368	4,736,600	4,547,715
Sanitation Sales	16,850,000	16,449,869	16,850,000	16,920,000
Other Operating Income	436,400	1,048,561	443,900	443,900
<b>Subtotal Operating Revenue</b>	<b>48,973,000</b>	<b>47,053,316</b>	<b>48,980,500</b>	<b>48,861,615</b>
<b><u>Operating Expenses</u></b>				
Salaries	8,570,846	7,415,385	8,570,846	8,536,016
Retirement Program	1,415,796	948,009	1,420,294	1,291,234
Educational Courses	85,245	13,232	84,200	47,380
Travel & Meetings	227,304	155,726	224,235	245,623
Prehire Employment Expenses	15,000	34,000	18,000	13,000
General Services	504,600	407,072	596,700	512,475
Annual Audit	40,020	40,020	45,000	45,000
Member Agencies O&M	1,153,000	1,161,000	1,161,000	1,140,100
Dues & Memberships	88,665	10,938	94,085	84,214
Election Expenses	48,000	17,471	0	0
Consulting Services	531,625	404,905	651,625	1,129,974
Equipment Rental	75,500	80,150	75,500	89,300
District Fuel	326,000	320,000	326,000	346,000
Insurance - District	549,775	536,915	598,050	585,330
Insurance - Personnel	371,011	320,431	397,011	320,196
Insurance - Benefits	2,593,659	2,549,895	2,593,659	2,493,501
Legal Services	250,000	135,000	240,000	175,000
District Office Supplies	575,018	383,657	616,243	563,300
District Operating Supplies	318,989	305,997	218,302	244,095
Repairs & Maintenance - Equipment	1,737,004	1,473,044	764,253	1,858,101
Repairs & Maintenance - Facilities	4,078,306	2,729,442	4,118,608	3,314,624
Safety Program	152,025	131,188	140,325	134,985
SOCWA	8,884,700	8,079,831	8,884,700	8,702,195
Special Outside Assessment	173,000	211,810	175,000	173,500
Utilities	2,011,652	1,896,244	2,011,651	1,839,205
Water Purchases	25,393,496	25,080,910	26,823,203	26,790,439
Meter/Vault Purchase	787,000	797,238	807,000	807,000
<b>Subtotal Operating Expenses</b>	<b>60,957,236</b>	<b>55,639,510</b>	<b>61,655,490</b>	<b>61,481,787</b>
<b>Net Operating Revenues / Expenses</b>	<b>(11,984,236)</b>	<b>(8,586,194)</b>	<b>(12,674,990)</b>	<b>(12,620,172)</b>
<b><u>Non-Operating Revenue</u></b>				
Property Tax Revenue	21,121,664	21,767,748	21,121,664	21,327,990
Investment Income	1,497,288	1,469,292	1,480,518	1,347,155
Cellular Lease Revenue	1,535,000	1,633,748	1,550,150	1,650,085
Misc. Non- Operating Income	47,750	106,189	47,750	47,750
<b>Subtotal Non-Operating Revenue</b>	<b>24,201,702</b>	<b>24,976,977</b>	<b>24,200,082</b>	<b>24,372,980</b>
<b>Net Revenues / Expenses</b>	<b>12,217,466</b>	<b>16,390,783</b>	<b>11,525,092</b>	<b>11,752,808</b>

**Moulton Niguel Water District**  
**FY 2013-2014**  
**Water Efficiency Fund Summary of Revenues and Expenses**

Description	FY 2012-2013 Adopted Budget	FY 2012-2013 Projected Actuals	FY 2013-2014 Proposed Budget	FY 2013-2014 Revised Proposed Budget
<b>Water Efficiency Fund</b>				
<b><u>Operating Revenue</u></b>				
WBBRS Efficiency Fund	750,000	3,750,000	750,000	3,750,000
<b>Subtotal Operating Revenue</b>	<b>750,000</b>	<b>3,750,000</b>	<b>750,000</b>	<b>3,750,000</b>
<b><u>Operating Expenses</u></b>				
Salaries	174,673	407,260	146,673	411,903
Retirement Program	10,756	28,819	10,749	55,471
Educational Courses	0	0	0	500
Travel & Meetings	0	369	0	3,800
Dues & Memberships	0	0	0	500
Consulting Services	0	0	0	20,000
Insurance-Personnel	0	8,096	0	4,064
Insurance-Benefits	18,800	88,545	18,800	100,369
District Office Supplies	0	0	0	76,500
District Operating Supplies	0	0	0	500
Repairs & Maintenance - Equipment	0	0	0	2,000
Water Efficiency	750,000	1,151,707	750,000	1,583,000
<b>Subtotal Operating Expenses</b>	<b>954,229</b>	<b>1,684,797</b>	<b>926,222</b>	<b>2,258,607</b>
<b>Net Operating Revenues / Expenses</b>	<b>(204,229)</b>	<b>2,065,203</b>	<b>(176,222)</b>	<b>1,491,393</b>
<b><u>Non-Operating Revenue</u></b>				
Investment Income	0	94,968	0	118,312
<b>Subtotal Non-Operating Revenue</b>		<b>94,968</b>		<b>118,312</b>
<b>Net Revenues / Expenses</b>	<b>(204,229)</b>	<b>2,160,171</b>	<b>(176,222)</b>	<b>1,609,705</b>
<b>TOTAL GENERAL AND WBBR FUND</b>				
<b>EXPENSES</b>	<b>61,911,465</b>	<b>57,324,307</b>	<b>62,581,712</b>	<b>63,740,394</b>
<b>REVENUES</b>	<b>73,924,702</b>	<b>75,875,261</b>	<b>73,930,582</b>	<b>77,102,907</b>

**Moulton Niguel Water District  
Scheduled Debt Repayment  
For Fiscal Year 2013-14**

Description	Principal	FY 13-14 Interest	Total P & I
2009 Certificate of Participation (Build America Bonds)	-	4,098,976	4,098,976
Department of Water Resources	291,118	16,737	307,854
California Infrastructure Economic Development Bank	61,298	18,926	80,224
State Water Resources Control Board	994,775	189,820	1,184,595
State Water Resources Control Board	456,237	41,104	497,342
State Water Resources Control Board	286,382	32,839	319,221
	<b>1,798,693</b>	<b>282,689</b>	<b>2,081,382</b>
California Infrastructure Economic Development Bank	93,665	24,941	118,606
GOB Debt ID 6	4,195,000	805,150	5,000,150
GOB Debt ID 7	1,040,000	426,550	1,466,550
GOB Debt ID 8			-
	<b>5,235,000</b>	<b>1,231,700</b>	<b>6,466,700</b>
2003 Refunding Certificate of Participation	1,690,000	759,800	2,449,800
1993 Refunding Certificate of Participation	50,000	291,500	341,500
<b>Total of Scheduled Debt Repayments</b>	<b>9,158,475</b>	<b>6,706,343</b>	<b>15,864,818</b>

**Moulton Niguel Water District  
FY 2013-2014  
Summary of Fund Transfers**

Fund		Amount	Purpose
From	To		
General	Water Supply Reliability	2,789,148	For Build America Bond debt service payments.
General	1995 DWR	307,855	For Department of Water Resources debt service payments.
General	SRF	2,081,915	For California Infrastructure Economic Development Bank (CIEDB) and State Water Resources Control Board debt service payments.
General	CIEDB	118,872	For (CIEDB) debt service payments.
General	2003 COPs Refunding	2,449,800	For 2003 Refunding Certificate of Participation debt service payments.
General	2010 COPs (93 COP Refunding)	342,500	For 1993 Refunding Certificate of Participation debt service payments.
General	Repair and Replacement	6,716,339	For Gann/Appropriation Limit.
General	Repair and Replacement	4,500,000	For annual contribution.
		19,306,429	



**Moulton Niguel Water District  
FY 2013-2014  
Capital Requests**

<b>Category</b>	<b>Division / Department</b>	<b>Item</b>	<b>Estimated Cost</b>
Equipment/Vehicles	Operations	1 Hydro Excavator vehicle to serve as primary excavator allowing the existing excavator to be used as a backup. The existing excavator is experiencing increased repairs and high level of down time.	450,000
Equipment/Vehicles	Operations	1 Ford Explorer to be used as a pool vehicle. This vehicle will replace 4 vehicles that have become unreliable.	35,000
Equipment/Vehicles	Operations	1 Ford F350 diesel truck with a service body. This vehicle will replace 1 vehicle that has reached its useful life and is experiencing significant levels of repairs.	45,000
Equipment/Vehicles	Operations	1 Ford F150 extra cab with tool storage. This vehicle will replace 1 vehicle that has reached its useful life and is experiencing significant levels of repairs.	30,000
Equipment/Vehicles	Operations	1 Ford F250 supercab. This vehicle will replace 1 vehicle that has reached its useful life and is experiencing significant levels of repairs.	30,000
Equipment/Vehicles	Operations	1 Ford F150 extra cab. This vehicle will replace 1 vehicle that has reached its useful life and is experiencing significant levels of repairs.	35,000
Equipment/Vehicles	Operations	50 truck mounted radios and installation on District vehicles	40,000
Technology Services	Operations	3 tablet PCs and wireless modems for Recycled Water staff Allowing access to critical information in the field, as-builts and data input	15,000
Equipment/Vehicles	Operations	Replace unit 81 with unit 74 upgrade. Increase unit 74 vehicle capacity and increase crane size; install ergonomic components; add heavy tools	183,000
			863,000

**Moulton Niguel Water District  
FY 2013-2014  
Position List**

Division, Department and Position Title	FY 2011-2012 Adopted	FY 2012-2013 Adopted	FY 2013-2014 5XcdH'X'	FY 2013-2014 Revised 5XcdH'X'	Notes from FY 2012-2013 to FY 2013-2014
<b>Administration</b>					
<i>Board of Directors</i>					
DIRECTORS	7	7	7	7	
	7	7	7	7	
<i>General Manager</i>					
ADMINISTRATIVE ASSISTANT	1	0	0	1	Position moved during FY 12-13
ASSISTANT GENERAL MANAGER	0	1	1	1	
ASSISTANT TO THE GENERAL MANAGER	0	1	1	1	
BOARD SECRETARY/EXECUTIVE ASSISTANT	1	1	1	1	
GENERAL MANAGER	1	1	1	1	
	3	4	4	5	
<i>Human Resources</i>					
ADMINISTRATIVE ASSISTANT	1	0	0	0	
DIRECTOR OF HUMAN RESOURCES	0	1	1	1	
HUMAN RESOURCES MANAGER	1	1	1	0	Position deleted during FY 12-13
SENIOR HUMAN RESOURCES ANALYST	0	0	0	1	Position added during FY 12-13
	2	2	2	2	
PART TIME/TEMPORARY EMPLOYEE(S) ^	0	0	0	0	
<b>Administration Total</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>14</b>	
<b>Engineering and Operations</b>					
<i>Administration</i>					
ADMINISTRATIVE ASSISTANT	3	2	2	2	
ASSISTANT DIRECTOR OF ENGINEERING	0	1	1	1	
ASSISTANT DIRECTOR OF OPERATIONS	0	1	1	1	
CONTRACTS & PROCUREMENT MANAGER	0	0	0	1	Position added during FY 12-13
DIRECTOR OF ENGINEERING & OPERATION	1	1	1	1	
INVENTORY WORKER	0	1	1	1	
MAINTENANCE WORKER III-STREETS	1	0	0	0	
PURCHASING AGENT	1	1	1	1	
SAFETY AND REGULATORY COMPLIANCE SUPERVISOR	1	0	0	0	
SENIOR CONTRACTS ANALYST	0	1	1	0	Position deleted during FY 12-13
WATER RESOURCES PLANNER	0	0	0	1	Position New in FY 13-14
	7	8	8	9	
<i>Engineering Services</i>					
ASSOCIATE ENGINEER	2	0	0	0	
ENGINEERING/GIS TECHNICIAN	2	2	2	2	
INSPECTOR	6	6	6	6	
INSPECTOR CREW CHIEF	1	1	1	1	
PRINCIPAL ENGINEER	0	1	1	2	Position added during FY 13-14
RECORDS AND MAPPING COORDINATOR	1	1	1	1	
RECYCLED WATER COORDINATOR	1	0	0	0	
RECYCLED WATER SUPERVISOR	0	1	1	1	
SENIOR ENGINEER	0	0	0	1	Position added during FY 13-14
SENIOR GIS ANALYST	0	1	1	1	
SUPERINTENDENT OF ENGINEERING	1	1	1	1	
	14	14	14	16	
<i>Facilities Maintenance</i>					
MECHANIC	2	2	2	2	
ELECTRICAL/INSTRUMENTATION SERVICES SUPERVISOR	1	1	1	1	
ELECTRICAL/INSTRUMENTATION SYSTEMS	2	2	2	2	
MAINTENANCE WORKER - FACILITIES	6	6	6	6	
STATION MAINTENANCE CREW CHIEF	1	1	1	1	
SUPERINTENDENT FACILITIES OPERATION	1	1	1	1	
SUPPORT SERVICES CREW CHIEF	1	1	1	1	
WATER DISTRIBUTION SUPERVISOR	1	1	1	1	
WATER QUALITY SPECIALIST	0	1	1	0	Position deleted during FY 12-13
WATER SYSTEMS OPERATOR	3	3	3	3	
	18	19	19	18	

**Moulton Niguel Water District  
FY 2013-2014  
Position List**

Division, Department and Position Title	FY 2011-2012 Adopted	FY 2012-2013 Adopted	FY 2013-2014 *****5XcdH\X	FY 2013-2014 Revised 5XcdH\X	Notes from FY 2012-2013 to FY 2013-2014
<i>Utilities Maintenance</i>					
COLLECTION SYSTEM CREW CHIEF	1	1	1	1	
HEAVY EQUIPMENT OPERATOR	1	1	1	0	Position deleted during FY 12-13
MAINTENANCE WORKER - STREETS	5	7	7	8	Position added during FY 12-13
MAINTENANCE WORKER I COLLECTION SYSTEM	8	8	8	8	
SERVICE CONTRACTS COORDINATOR	1	1	1	0	Position deleted during FY 12-13
STREET CREW CHIEF	1	1	1	1	
SUPERINTENDENT UTILITIES MAINTENANCE	1	1	1	1	
	<u>18</u>	<u>20</u>	<u>20</u>	<u>19</u>	
<i>Customer Service</i>					
ADMINISTRATIVE ASSISTANT I	1	1	1	0	Position moved during FY 12-13
BILLING REPRESENTATIVE	6	6	6	6	
BILLING SUPERVISOR	1	1	1	0	Position deleted during FY 12-13
CROSS CONNECTION INSPECTOR	3	3	3	3	
CUSTOMER ACCOUNT SUPERVISOR	0	0	0	1	Position added during FY 12-13
CUSTOMER SERVICE CREW CHIEF	2	2	2	2	
CUSTOMER SERVICE REPRESENTATIVE - FIELD	14	14	14	14	Position added during FY 12-13
CUSTOMER SERVICE REPRESENTATIVE - OFFICE	5	5	5	5	
DIRECTOR OF CUSTOMER SERVICE	1	1	1	0	Position deleted during FY 12-13
SUPERINTENDENT OF CUSTOMER SERVICE	0	0	0	1	Position added during FY 12-13
WATER CONSERVATION COORDINATOR	1	1	1	1	
	<u>34</u>	<u>34</u>	<u>34</u>	<u>33</u>	
<i>Information Technology</i>					
MANAGEMENT INFORMATION SYSTEMS SUPERVISOR	1	1	1	1	
SYSTEMS ANALYST	2	2	2	2	
	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	
PART TIME/TEMPORARY EMPLOYEE(S) <sup>A</sup>	6	5	3	1	Positions deleted during FY 12-13
<b>Engineering and Operations Total</b>	<b>94</b>	<b>98</b>	<b>98</b>	<b>98</b>	
<b>Finance</b>					
<i>Administration</i>					
DIRECTOR OF FINANCE & TREASURER	1	1	1	1	
SENIOR FINANCIAL ANALYST	0	1	1	1	
	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	
<i>Accounting</i>					
ACCOUNTANT	1	1	1	1	
ACCOUNTING ASSISTANT	3	3	3	3	
CONTROLLER	1	1	1	1	
DISTRICT ACCOUNTANT	1	1	1	1	
SENIOR ACCOUNTANT	1	1	1	1	
	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	
PART TIME/TEMPORARY EMPLOYEE(S) <sup>A</sup>	1	1	1	0	
<b>Finance Total</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	
<b>Full Time Total</b>	<b>114</b>	<b>120</b>	<b>120</b>	<b>121</b>	
<b>Part Time Total</b>	<b>7</b>	<b>6</b>	<b>4</b>	<b>1</b>	
<b>Grand Total</b>	<b>121</b>	<b>126</b>	<b>124</b>	<b>122</b>	

**Notes:**

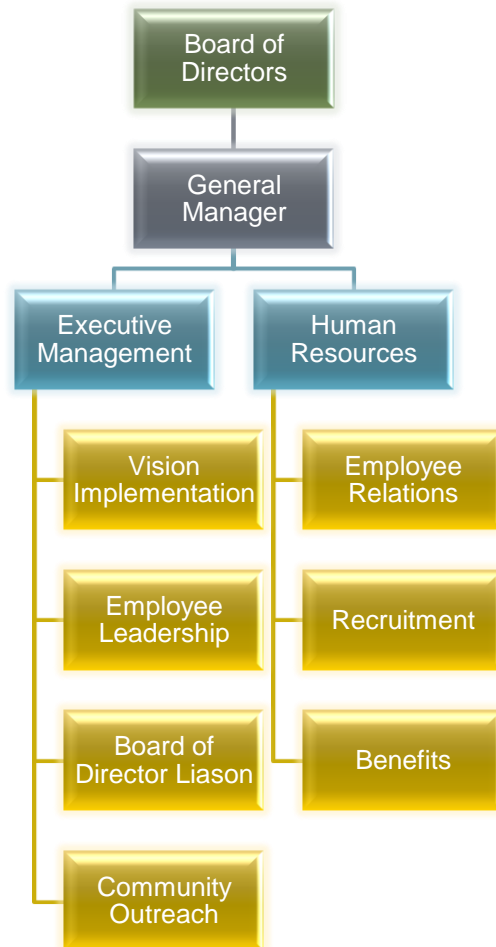
A) Part Time/Temp employees are not tied to a Board approved authorization list. Part Time/Temp employees are at the discretion of staff and available funding.

**Moulton Niguel Water District  
Account Category Breakdown**

<b>Account Category</b>	<b>Category Breakdown</b>
<b><u>Operating Revenue</u></b>	
Water Sales	Potable Usage, Potable Service
Recycled Water Sales	Recycleed Usage, Recycled Service
Sanitation Sales	Sewer Usage, Sewer Service
Water Efficiency	WBBRS Penalties
	Meter sales, meter sales - miscellaneous parts, Rconnect fees, Tag fees, Reconnect after hour fees, Back flow notice, Service installation charges, Site visit charge, Recycleed sur charge, Meter removal/re-set, Water conservation penalties, Fog fees, Plan check & inspection, Miscellaneous
Other Operating Income	
<b><u>Operating Expenses</u></b>	
Salaries	Full time, Part time, Overtime, Comp time expense, Sick Expense, Director's Fees, Merit expense, Promotional expense, Standby
Retirement Program	PERG side fund, PERG employer contributions, PERG employee contributions, 401A employer contributions
Educational Courses	Educational coures, Certificates
Travels & Meetings	Travel costs, Seminar fees, Conference registration
Prehire Employment Expenses	Pre-employment costs, Employees Awards, Events
	Billing services, Accounting services, Tax collection charges, Bad debt expense, Asset management fees, Principal, Interest, Community relations, project sponsorship, Mapping-sectional updates, Uniform services, Employee relations
General Services	
Annual Audit	Financial audit
Member Agencies O&M	Pipeline O & M, Importation system O & M
Dues & Memberships	District dues & Memberships, Staff dues & memberships
Election Expenses	Registrar of voters expense
Consulting Services	Overall consulting services
Equipment Rental	Vehicle leasing, Office equipment rentals, System rentals, Overall tools & equipment
District Fuel	Unleaded fuel, Diesel fuel - vehicles, Diesel fuel - generators, natural gas & propane, vehicle oil
Insurance - District	Property insurance, Automobile & general liability, UST pollution liability, Pollution and Remediation, Employee Dishonesty, Misc. insurance
Insurance/Disability - Personnel	State unemployment insurance, Workers compensation, Medicare, FICA

**Moulton Niguel Water District  
Account Category Breakdown**

<b>Account Category</b>	<b>Category Breakdown</b>
Insurance - Benefits	Life & Health insurance, Dental, Vision, Disability, Flexible spending, OPEB costs, OPEB costs rate subsidy, Auto allowance
Legal Services	General services, Personnel services
District Office Supplies	General office supplies, Billing supplies, Community relations supplies, Conservation supplies, Postage - billing, Shipping & postage - general, Freight expense, Sales tax expense
District Operating Supplies	Operating supplies, Chemicals, Laboratory supplies
Repairs & Maintenance - Equipment	Office equipment, Support services equipment, Hardware/software equipment, field equipment, AutoCad/drafting equipment, Mainframe, Server/network/PCs, SCADA, Vehicle corrective maintenance, Vehicle preventative maintenance, Vehicle diagnostic equipment, Vector System maintenance, System repairs, trash pick-up & tipping fees, Janitorial services, Landscape maintenance, Tree maintenance, Hazardous materials removal, USA's, Contract & maintenance agreements, Pest control & algaecide, Paving, Instrumentation, Raising manholes, Permits
Repairs & Maintenance - Facilities	Safety equipment & supplies, Safety shoes, Safety training, Regulatory compliance
Safety Program & Compliance Requirements	General fund, PC 2 JB Latham, PC 3A Plant 3A, PC 5 San Juan, (SO) 2 RW permitting, PC 15, PC 17, PC 21, PC 24, Pretreatment program, Use audit refund
SOCWA	DOHS fees, LAFCO fees, OC property tax admin fees, Other fees
Special Outside Assessments	Electric utility, Gas utility, Overall telephone utility, Mobile communication, Internet/wireless communication
Utilities	Domestic water (MWD, SCWD, ETWD, IRWD), MWDOC (RTS, Annual connection, Capacity charge), Recycled water - SCWD, Reclaimed water rebate
Water Purchases	Meters & vaults
Meter / Vault Purchases	Efficiency rebates, WBBRs costs
Water Efficiency	
<b><u>Non-Operating Revenue</u></b>	
Property Tax Revenue	Secured taxes, Secured taxes paid to SCWD, Supplemental taxes, Unsecured taxes, Miscellaneous taxes
Investment Income	Interest earned, accrued interest, gains/losses, unrealized gains/losses
Cellular Lease Income	Cell towers
Misc Non-Operating Income	Returned check fees, SCWD sewer facility fees, Borard room rental fees, Sale of scrap, Medical FSA, Gain (loss) on sale of assets, miscellaneous non-operating income



***Mission: "The purpose of the Administration Division is to provide leadership and oversight for the organization with integrity in line with the policies set by the Board of Directors to execute the District's vision while working collaboratively with our communities and regional partners to facilitate continuous improvement."***

### **ABOUT THE DIVISION**

The Division is responsible for the overall management of the District, strategic planning and building a cooperative relationship for the organization and regional partners. The Director of Human Resources guides employee relations, recruitment and benefits administration. The Assistant to the General Manager supports community outreach functions. The Board of Directors consists of seven Directors elected by the public by voting division who are supported by the Board Secretary/Executive Assistant.

### **TOP ACCOMPLISHMENTS FOR FY 2012-2013**

- Successfully negotiated a four year labor Memorandum of Understanding with the employees association.
- Internally developed a performance based compensation structure for all employees.
- Coordinated board workshops to inform the public and employees regarding District's finance, reliability efforts, and employee benefits/PERS.
- Hosted regional and statewide industry leaders to provide updates at District's board meetings.
- Implemented learning modules for employees to further their knowledge and understanding of key issues that impact the District.
- Reorganized the District to maximize effectiveness and efficiency.
- Developed an outreach program to engage customers, play an active role in our communities, and advocate for the needs of our region.
- Promoted regional partnership and cooperation through the South Orange County Agencies working group and increased involvement with surrounding agencies.
- Joined training consortium to offer cost-effective training for MNWD staff.
- Developed presentation used for Board workshop and to educate District staff on the benefits offered to employees and the affects of the Public Employees Pension Reform Act of 2012 on the District.
- Worked with other South County agencies to identify and resolve regional issues.
- Filled the position of Director of Human Resources

### **FOCUS FOR FY 2013-2014**

- Continue to assess and affect optimal staffing plan to improve District operations and services.
- Successfully complete the District top priorities for 2013.
- Develop a comprehensive multi-year financial plan that integrates every facet of the organization.
- Complete the implementation of the Enterprise Resource Plan.
- Review the WBBRS to determine need for modification in structure and/or rate increase.
- Fill positions for the Assistant General Manager and Controller.

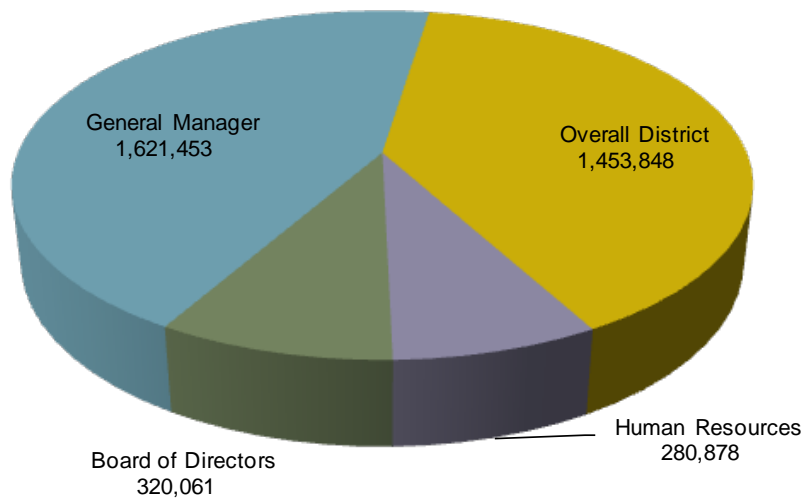
- Expand outreach function to have a greater presence in the community and to engage our customers to promote District's services.
- Implement asset management program.
- Update the Long Range Plan Update.
- Further evaluate Administration/Operations facilities.
- Work with employees to mitigate rising healthcare costs.



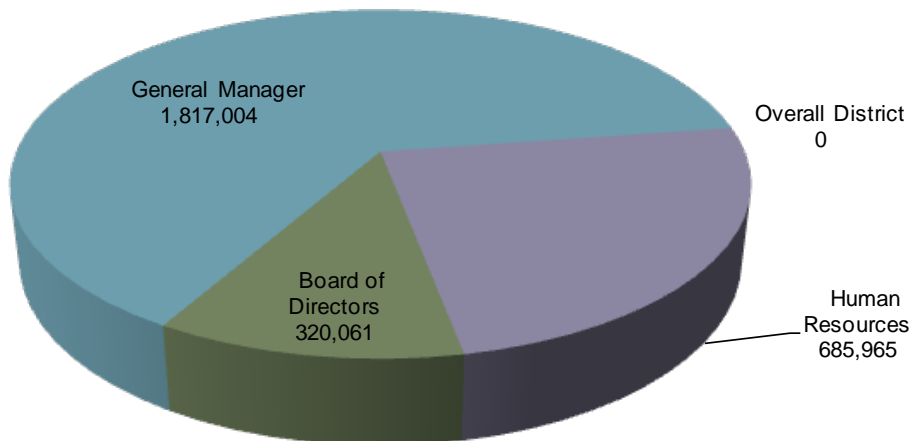
**DIVISION FINANCIAL SUMMARY**

Expenses by Department	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	Proposed Budget	Revised Proposed Budget
General Manager	1,629,411	1,207,384	1,621,453	1,817,004
Overall District	1,430,849	1,542,045	1,453,848	0
Human Resources	278,217	261,709	280,878	685,965
Board of Directors	320,061	221,748	320,061	320,061
<b>Total</b>	<b>3,658,538</b>	<b>3,232,887</b>	<b>3,676,240</b>	<b>2,823,030</b>

**FY 2013-2014 Proposed Division Budget**



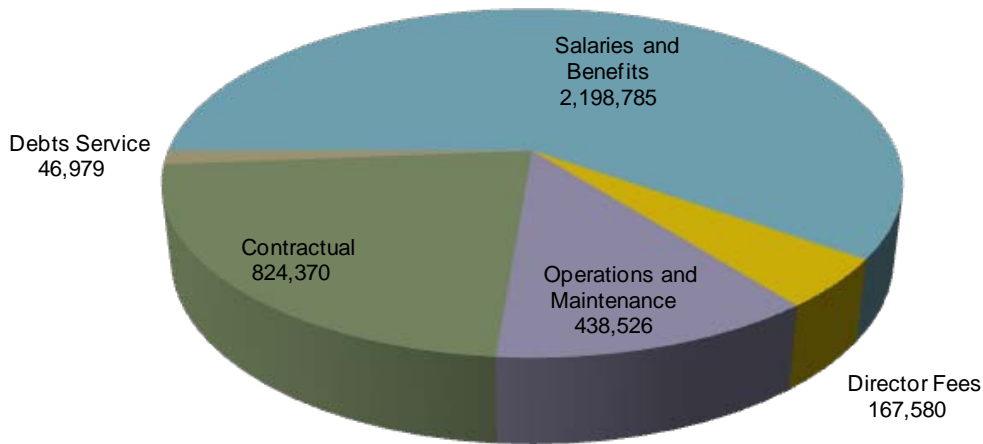
**FY 2013-2014 Revised Proposed Division Budget**



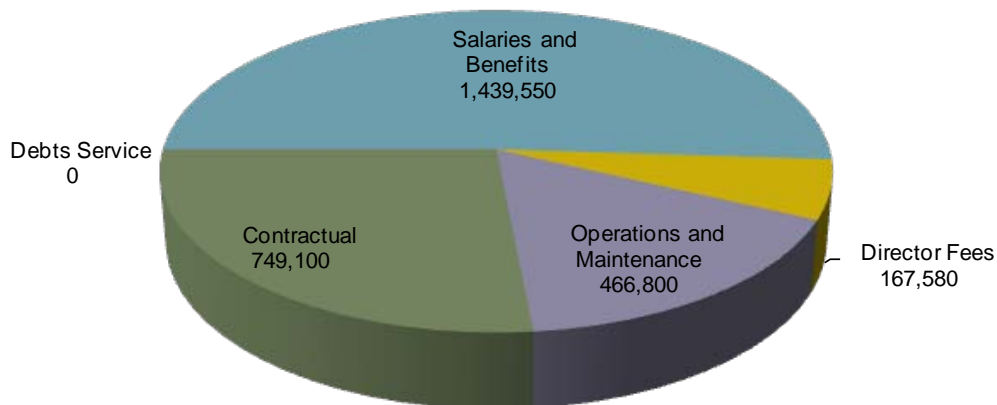
**DIVISION FINANCIAL SUMMARY**

Division Expenses by Category	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	Proposed Budget	Revised Proposed Budget
Salaries and Benefits	2,172,257	2,186,393	2,198,785	1,439,550
Director Fees	167,580	117,830	167,580	167,580
Operations and Maintenance	468,797	242,916	438,526	466,800
Contractual	802,925	638,769	824,370	749,100
Debts Service	46,979	46,979	46,979	0
<b>Total</b>	<b>3,658,538</b>	<b>3,232,887</b>	<b>3,676,240</b>	<b>2,823,030</b>

**FY 2013-2014 Proposed Category Budget**



**FY 2013-2014 Revised Proposed Category Budget**



**DIVISION FINANCIAL DETAIL**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	Proposed Budget	Revised Proposed Budget
Salaries	955,449	739,399	955,449	943,858
Retirement Program	315,070	230,642	315,598	95,612
Educational Courses	15,000	1,700	14,000	8,000
Travel & Meetings	50,000	38,443	54,500	49,966
Employee Relations	15,000	34,000	18,000	13,000
General Services	85,000	63,000	89,000	55,000
Dues & Memberships	73,900	1,110	79,100	69,754
Election Expenses	48,000	17,471	0	0
Consulting Services	40,000	872	25,000	25,000
Insurance - District	549,775	536,915	598,050	585,330
Insurance - Personnel	296,926	230,385	322,926	238,308
Insurance - Benefits	819,371	1,150,776	819,371	329,352
Legal Services	250,000	135,000	240,000	175,000
District Office Supplies	3,600	18,492	3,800	233,900
Repairs & Maintenance - Equipment	250	0	250	700
Repairs & Maintenance - Facilities	36,000	34,683	36,000	0
Safety Program & Compliance	250	0	250	250
Utilities	104,947	0	104,946	0
	<b>3,658,538</b>	<b>3,232,887</b>	<b>3,676,240</b>	<b>2,823,030</b>

**OFFICE OF THE GENERAL MANGER**

*PURPOSE: Under the direction of the Board of Directors, the General Manager is responsible for providing leadership and support to the organization and ensuring successful management of overall operations. The General Manager facilitates an environment that encourages responsibility, accountability and teamwork through all levels of the organization and sets the example with daily actions. The General Manager guides public outreach efforts to engage the customers and advocate for the needs of the communities. Through communication and collaboration, the General Manager works with the Board of Directors and staff to create a strategic vision for the District, align goals and promote trust.*

**FINANCIAL SUMMARY**

Office of General Manager Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdhed Budget	Revised 5Xcdhed Budget
Salaries	603,513	415,743	603,513	568,210
Retirement Program	87,528	43,327	87,895	67,308
Educational Courses	8,000	0	8,000	2,000
Travel & Meetings	22,000	18,640	24,500	34,766
Dues & Memberships	72,900	110	76,600	68,499
Election Expenses	48,000	17,471	0	0
Consulting Services	40,000	872	25,000	25,000
Insurance - District	549,775	536,915	598,050	585,330
Insurance - Personnel	6,645	6,028	6,645	6,710
Insurance - Benefits	64,800	63,178	64,800	103,931
Legal Services	125,000	90,000	125,000	125,000
District Office Supplies	1,000	15,100	1,200	230,000
Safety Program & Compliance	250	0	250	250
	1,629,411	1,207,384	1,621,453	1,817,004

**FINANCIAL SUMMARY CONT.**

Overall District Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdhed Budget	Revised 5Xcdhed Budget
Retirement Program	201,731	163,847	201,731	0
Employee Relations	15,000	34,000	18,000	0
General Services	85,000	63,000	89,000	0
Insurance - Personnel	280,000	214,548	306,000	0
Insurance - Benefits	583,171	984,329	583,171	0
Legal Services	125,000	45,000	115,000	0
District Office Supplies	0	2,638	0	0
Repairs & Maintenance	36,000	34,683	36,000	0
Utilities	104,947	0	104,946	0
	<b>1,430,849</b>	<b>1,542,045</b>	<b>1,453,848</b>	<b>0</b>

**CHANGES**

- Led the labor negotiations efforts and worked with Division Heads to develop a four-year MOU.
- Developed District-wide priorities for 2013.
- Increased communication with the Board of Directors and staff.
- Involved staff from all levels in evaluation of key issues impacting the District.

**OBJECTIVES**

- Select individuals for the Assistant General Manager, Director of Finance, and Controller.
- Increase involvement and assessment of regional participation.
- Identify cost-effective solutions for the Administration/Operations facilities' structural needs.
- Improve working relationships and expand partnerships with local cities and agencies.
- Improve the current outreach program.

**HUMAN RESOURCES DEPARTMENT**

*PURPOSE: The Human Resources Department is responsible for personnel administration activities including recruitment, salary and benefits administration, employee relations and communications, performance management, training and development, and program coordination.*

*The District's Human Resources functions are important for a number of reasons. The District's successful achievement of its mission depends upon its employees. The effectiveness of the organization will determine the District's future ability to continue fulfilling its community obligations and responsibilities.*

*The Board of Directors has identified its employees as its most valuable resource, and has provided a consistent and long-term commitment to the development and well-being of its workforce. This commitment includes employee education and training, development, certification programs, and safety and health programs. As a result of the District's commitment to its people, the District has been able to maintain a stable, productive, highly-trained, safety-conscious, and customer service-oriented workforce.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	Proposed Budget	Revised Budget
Salaries	184,356	205,826	184,356	208,068
Retirement Program	25,811	23,468	25,972	28,304
Educational Courses	7,000	1,700	6,000	6,000
Travel & Meetings	20,000	5,222	22,000	7,200
Employee Relations	0	0	0	13,000
General Services	0	0	0	55,000
Dues & Memberships	1,000	1,000	2,500	1,255
Equipment Rental	0	0	0	0
Insurance - Personnel	2,700	2,984	2,700	224,017
Insurance - Benefits	36,600	21,009	36,600	90,621
Legal Services	0	0	0	50,000
District Office Supplies	500	500	500	1,800
Repairs & Maintenance	250	0	250	700
	<b>278,217</b>	<b>261,709</b>	<b>280,878</b>	<b>685,965</b>

**CHANGES**

- Reorganization of department, which includes the Director of Human Resources and Sr. Human Resources Analyst positions.
- Conducted labor negotiations with Moulton Niguel Water District Employees Association to establish terms on a successor 4 year Memorandum of Understanding.
- Joined training consortium to offer cost-effective training for MNWD staff.

- Developed presentation used for Board workshop and to educate District staff on the benefits offered to employees and the affects of the Public Employees Pension Reform Act of 2012 on the District.

### **OBJECTIVES**

- Implement the JD Edwards Human Resources Module.
- Conduct recruitments for positions identified as critical to accomplish the District's mission.
- Work with employees to mitigate rising healthcare costs.
- Develop annual focal-point performance management process.
- Revise classification statements for all job classifications.

**BOARD OF DIRECTORS**

*PURPOSE: The Board of Directors is responsible for establishing the policies, approving a budget and governing the affairs of the District. The Board shall establish policies that ensure fiscal stability and the effective use of funds. The Board sets rates and fee levels, approves and adopts a two-year Budget, approves and adopts water management plans, awards contracts, receives the Annual Audit, approves periodic updates of the Ten-Year Cash Flow Forecast, reviews the Long Range Plan, and conducts environmental reviews of capital improvement projects. Board meetings are held on the third Thursday of each month at the District office. Pursuant to Government Code Section 54956 the President may call special meetings of the Board.*

*A Board Member is committed to serve the best interests of the community, provide services that are essential to the community, and represent both the ratepayers and the employees. The Board works together to achieve the goals of the Board.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	Proposed Budget	Revised Proposed Budget
Director's Fees	167,580	117,830	167,580	167,580
Travel & Meetings	8,000	14,580	8,000	8,000
Insurance - Personnel	7,581	6,824	7,581	7,581
Insurance - Benefits	134,800	82,260	134,800	134,800
District Office Supplies	2,100	254	2,100	2,100
	<b>320,061</b>	<b>221,748</b>	<b>320,061</b>	<b>320,061</b>

**CHANGES**

- Guided the negotiating team in the successful completion of a multi-year Memorandum of Understanding with the Moulton Niguel Water District Employees Association.
- Used Ad-Hoc committees to enhance Board productivity.
- Updated the 2012 Legislative Priorities and Policy Statements.

**OBJECTIVES**

- Monitor regional issues that impact the District and provide policy-level direction to staff.
- Assure appropriate management of public funds and promote transparency in all aspects of District operations.
- Oversee the update of District policies.
- Update the Legislative Priorities and Policy Statements.
- Make decisions regarding water reliability goals and regional participation.





***Mission: "To provide responsible management of the District's public funds in a transparent and conservative manner while ensuring the highest level of service to both external and internal customers."***

### **ABOUT THE DIVISION**

The Finance Division manages the fiscal operations of the District and maintains financial records in conformance with generally accepted accounting principles and in compliance with state and federal laws. The Division's primary functions include: maintaining effective systems for financial planning & reporting, capital project tracking, bi-annual budget, disbursement control, investment management, asset tracking and cash monitoring.

### **TOP ACCOMPLISHMENTS FOR FY 2012-2013**

- JD Edwards financial software go-live
- 10-Year cash flow update
- Completed and submitted the District's Comprehensive Annual Financial Report to Government Finance Officers Association for the Excellence in Financial Reporting Awards Program

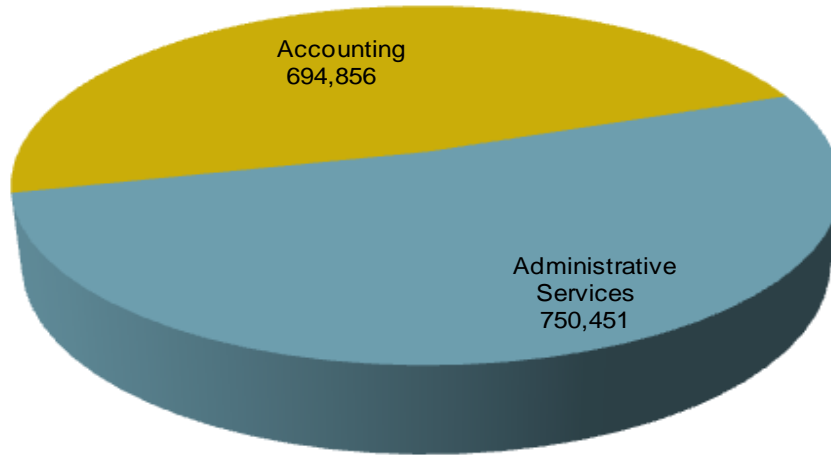
### **Focus for FY 2013-2014**

- JD Edwards Human Resources / Payroll and Utility Billing software implementation
- Develop long term financial plan strategy
- Review improvement district long term debt
- Assist in Purchasing Policy update
- Water rate review and analysis

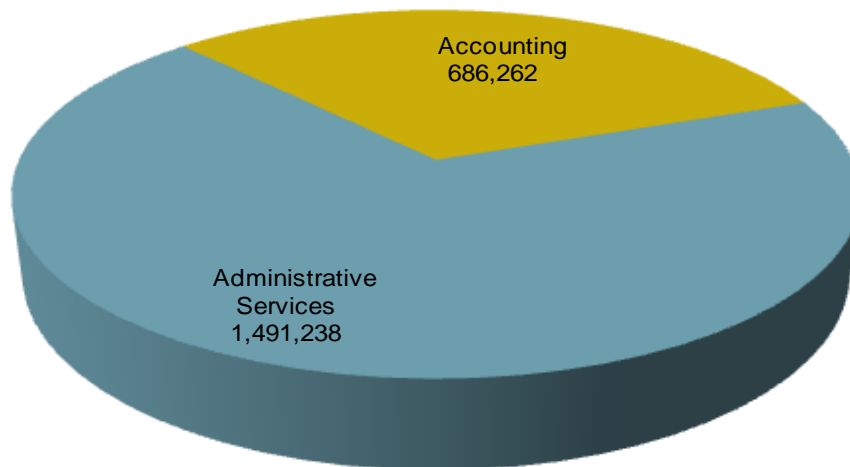
**DIVISION FINANCIAL SUMMARY**

Expenses by Department	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Administrative Services	765,780	650,904	750,451	1,491,238
Accounting	693,999	497,681	694,856	686,262
<b>Total</b>	<b>1,459,779</b>	<b>1,148,585</b>	<b>1,445,307</b>	<b>2,177,500</b>

**FY 2013-2014 5 XcdhYX Division Budget**



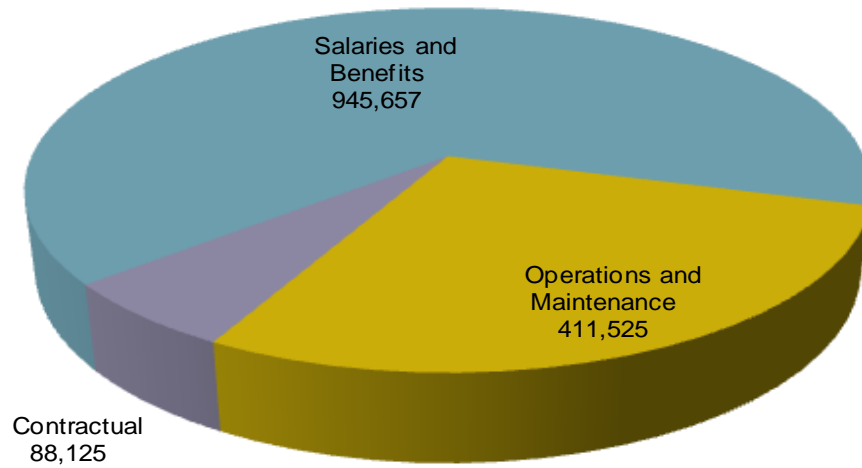
**FY 2013-2014 Revised 5 XcdhYX Division Budget**



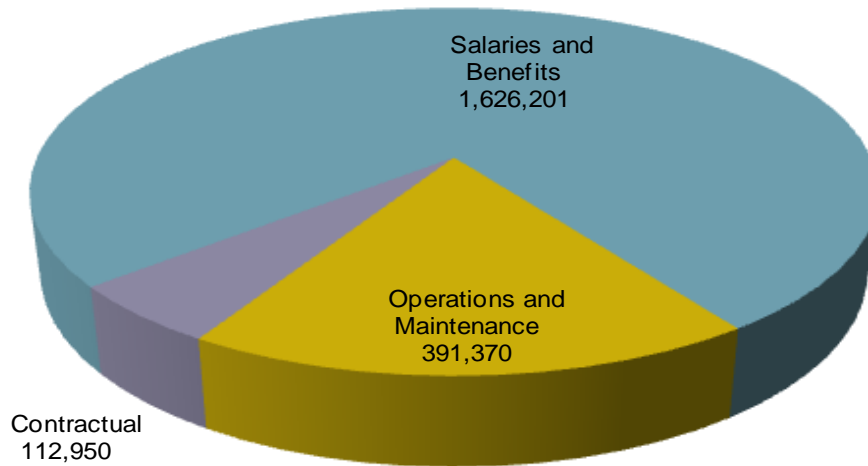
**DIVISION FINANCIAL SUMMARY**

Division Expenses by Category	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	"5Xcdhed Budget	"Revised 5Xcdhed Budget
Salaries and Benefits	944,984	654,612	945,657	1,626,201
Operations and Maintenance	401,670	407,472	411,525	391,370
Contractual	113,125	86,500	88,125	112,950
Debts Service	0	0	0	46,979
<b>Total</b>	<b>1,459,779</b>	<b>1,148,585</b>	<b>1,445,307</b>	<b>2,177,500</b>

**FY 2013-2014 5 XcdhYX Category Budget**



**FY 2013-2014 Revised 5 XcdhYX Category Budget**



**DIVISION FINANCIAL DETAIL**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5XcdhYX Budget	Revised 5XcdhYX Budget
Salaries	674,987	504,550	674,987	662,912
Retirement Program	96,346	57,921	97,019	282,022
Educational Courses	3,000	316	3,000	2,500
Travel & Meetings	14,350	500	14,475	8,000
General Services	165,800	152,072	168,200	165,000
Annual Audit	40,020	40,020	45,000	45,000
Dues & Memberships	2,900	1,175	2,950	870
Consulting Services	113,125	86,500	88,125	112,950
Insurance - Personnel	9,663	6,867	9,663	9,583
Insurance - Benefits	163,988	85,276	163,988	718,663
District Office Supplies	10,600	1,579	10,900	3,000
Special Outside Assessment	165,000	211,810	167,000	167,000
	1,459,779	1,148,585	1,445,307	2,177,500

**ADMINISTRATIVE SERVICES DEPARTMENT**

*PURPOSE: The appointed Treasurer (director of Finance) is responsible for the District’s investment portfolio and is currently supported by an outside professional portfolio manager. The Senior Financial Analyst and Controller assist the Director of Finance in the operation of the Division by providing support for complex accounting and financial analysis duties. Responsibilities include the bi-annual budget preparation, comprehensive annual financial report (CAFR), financial reports to the Board of Directors and operating divisions, 10 year cash flow forecast, cost of services & rate analysis, assistance with bond issuance and the annual audit.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdhød Budget	Revised 5Xcdhød Budget
Salaries	262,094	183,980	262,094	228,408
Retirement Program	37,713	26,089	37,929	230,656
Travel & Meetings	10,150	100	10,275	4,500
General Services	68,000	60,776	70,000	70,000
Annual Audit	40,020	40,020	45,000	45,000
Dues & Memberships	2,375	876	2,425	570
Consulting Services	113,125	86,500	88,125	112,950
Insurance - Personnel	3,615	2,646	3,615	3,312
Insurance - Benefits	56,188	38,028	56,188	627,842
District Office Supplies	7,500	79	7,800	1,000
Special Outside Assessments	165,000	211,810	167,000	167,000
	765,780	650,904	750,451	1,491,238

**CHANGES**

- Reorganization of departments and functions caused increases related to retirement and insurance benefits

**OBJECTIVES**

- Timely completion of the District’s Audit and Comprehensive Annual Financial Report and submittal to GFOA for the annual Excellence in Financial Reporting Awards Program
- 10-year cash flow forecast update
- Oversee implementation of JD Edwards Human Resources/Payroll and Utility Billing software
- Develop a long term financial plan
- Update Cost of Service Study and review utility rates

**ACCOUNTING DEPARTMENT**

*Purpose: To develop, enhance and manager a sound financial structure, enabling the District to provide quality services to the community while effectively controlling and monitoring the receipt and disbursement of public funds. The Department is also responsible for oversight, monitoring and processing payroll, accounts payable, accounts receivable and cash management.*

**FINANCIAL SUMMARY**

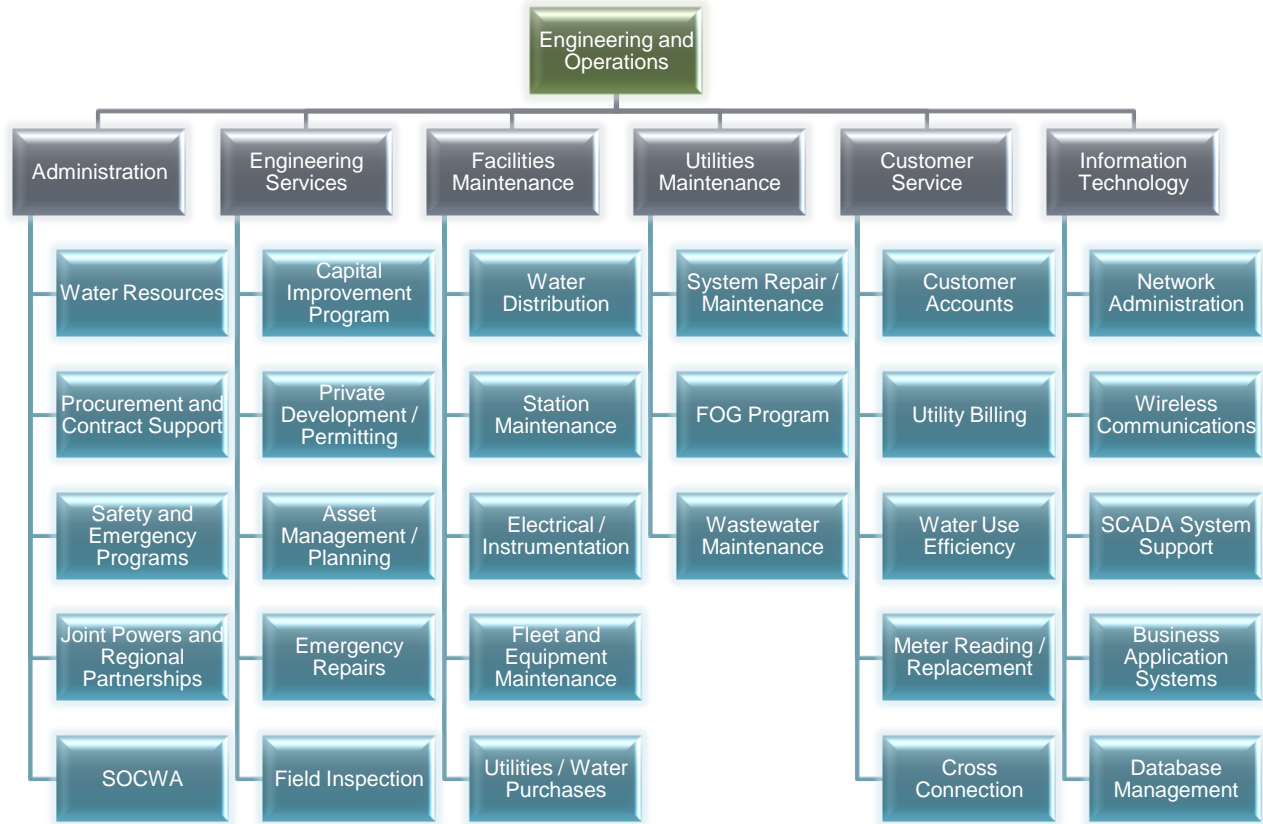
Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdhed Budget	Revised 5Xcdhed Budget
Salaries	412,893	320,570	412,893	434,504
Retirement Program	58,633	31,832	59,090	51,366
Educational Courses	3,000	316	3,000	2,500
Travel & Meetings	4,200	400	4,200	3,500
General Services	97,800	91,296	98,200	95,000
Dues & Memberships	525	299	525	300
Insurance - Personnel	6,048	4,221	6,048	6,271
Insurance - Benefits	107,800	47,248	107,800	90,821
District Office Supplies	3,100	1,500	3,100	2,000
	693,999	497,681	694,856	686,262

**CHANGES**

- Governmental Accounting Standards Board (GASB) rules are tracked, adjusted and implemented on an annual basis.

**OBJECTIVES**

- Implement best business practices through the new financial software, allowing staff to be more efficient and effective.
- Incorporate payroll into JD Edwards’s functionality.
- Timely completion of the annual audit.
- Continue documentation of internal financial standard operating procedures.
- Implement any new GASB updates and standards.
- Practice responsible stewardship of the Districts resources. Maintain accounting records and related systems of internal control in accordance with generally accepted accounting principles, policies of the District and requirements of the government.





***Mission Statement: "To plan, construct, operate, and maintain the necessary infrastructure for the reliable delivery of high-quality potable and recycled water and safe collection and treatment of wastewater in an efficient and regulatory compliant manner while providing a high level of customer service and ensuring future needs.***

#### **ABOUT THE DIVISION**

The Engineering and Operations Division is responsible for the operation of the District's potable water, recycled water, and wastewater systems to meet the current and future service needs of the District's customers in conformance with state and federal laws. Successful operation of the three systems requires technical expertise to support asset-management based operation, maintenance, planning, engineering, and construction. The Division is also responsible to provide customer account services for the appropriate billing and collection of water and wastewater charges, and the day-to-day interface with the District's customers. The Division's primary functions include: distribution of potable and recycled water, collection of wastewater, maintenance and repair of the District's infrastructure, billing and revenue collection for water and wastewater charges, fleet management, development of asset-management programs to track and plan for the sustained performance of the systems, development and execution of the Capital Improvement Program, and participation and collaboration in regional activities impacting the Division's mission.

The Engineering and Operations Division is divided into the Administrative Services, Engineering Services, Facilities Maintenance, Utilities Maintenance, Customer Service, and Information Technology Departments. The Division consists of 97 authorized positions headed by the Director of Engineering and Operations. The Director provides oversight, direction, and administration of the Division's mission with frequent reporting to the District's Executive Management and Board of Directors. The Director also serves as the District's Safety Officer. Administrative functions within the Division include contracts and procurement support for all District activities. Operational functions are supported by the Assistant Director of Operations along with the Facilities Superintendent, Utilities Superintendent, and Customer Service Superintendent. Operational responsibilities include: operation of the systems using a Supervisory Control and Data Acquisition (SCADA) system, preventative maintenance programs, system repairs, meter reading, customer account support and billing, water use efficiency programs, and fleet management. The District's Engineering Services are supported by the Assistant Director of Engineering along with two Principal Engineers and the Engineering Superintendent whose primary responsibilities include execution of the Capital Improvement Program, coordination of private development/permitting, on-going execution of the District's Geographic Information System (GIS), and long-range asset management planning and engineering.

#### **TOP ACCOMPLISHMENTS FOR FY 2012-2013**

- Continuation of a valve and hydrant exercising program with the addition of two new positions to support this function.
- Developed a program for cross-training opportunities to support the technical development of staff and improve overall District operational awareness.
- Updated the District's Standard Operating Procedures within the Division.
- Began participation in the Certified Occupational Safety Specialist (COSS) program for supervisors and crew chiefs.
- Received delivery of the District's new enterprise geodatabase that serves both the GIS and Asset Management functions, which allowed for in-house editing of assets from the District's capital improvement projects, private development, and operational maintenance activities.
- Completed a prioritization of the District's 10-year Capital Improvement Program to maximize the use of available resources in executing the program.

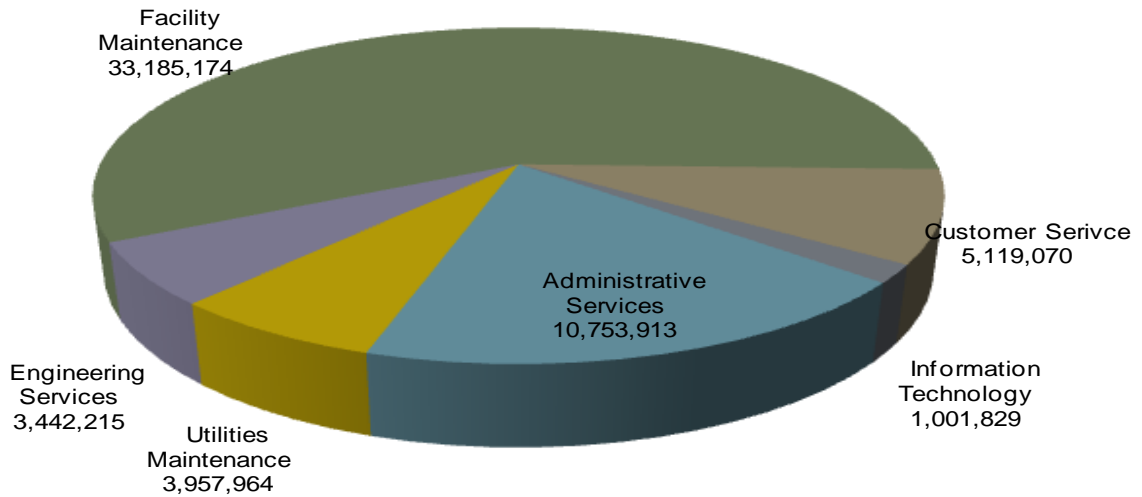
### FOCUS FOR FY 2013-2014

- Continue the Division's core activities to support the organization's mission and purpose.
- Development of the District's Long Range Water Resources Plan to support the District's reliability goals as additional system and supply reliability projects are evaluated. The projects include recycled water system expansion, development of the Baker Water Treatment Plant, update of the San Juan Basin Authority Groundwater Management Plan, and continued development of the South Orange County Ocean Desalter and Huntington Beach (Poseidon) Ocean Desalter.
- Develop a strategic plan for the implementation of effective Asset Management programs, including initiating the replacement of the District's Computerized Maintenance and Management System (CMMS) to support integrated asset management in conjunction with the GIS.
- Continue development of the GIS for field-based maintenance activities to improve operational efficiencies and streamline data collection.
- Update of existing District programs and policies including:
  - The Fats, Oils, and Grease (FOG) Program Policy and Procedures.
  - The District's Standard Specifications for Construction of Domestic Water, Sewer and Recycled Water Facilities.
  - The Emergency Response Plan.
- Continue to engage, review, and support the Joint Powers Authorities and regional partnerships that the District is a participant, i.e. South Orange County Wastewater Authority (SOCWA), Joint Regional Water Supply System (JRWSS), and the San Juan Basin Authority (SJBA).
- Initiate a review of the District's Operational Headquarters to develop a long-term plan for continuing to support the operations of the District.
- Replacement of the District's Utility Billing system as part of the Enterprise Resource Planning project.
- Review of the existing customer water use trends as provided by the Water Budget Based Rate Structure and review and development of effective Water Use Efficiency programs to support customer needs.

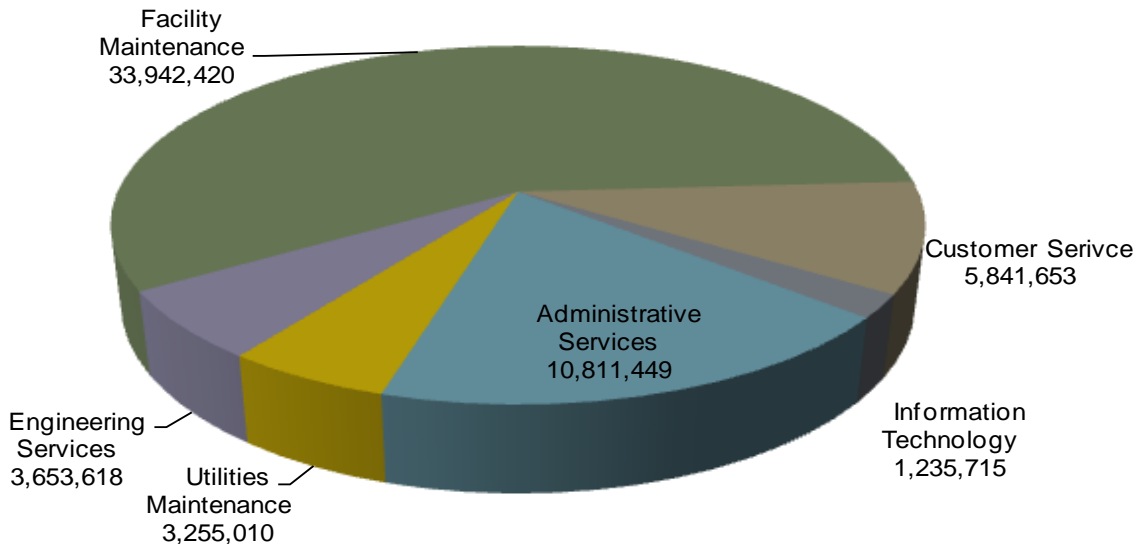
**DIVISION FINANCIAL SUMMARY**

Expenses by Department	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Administrative Services	10,753,087	9,658,933	10,753,913	10,811,449
Utilities Maintenance	3,795,227	3,001,378	3,957,964	3,255,010
Engineering Services	3,310,302	2,445,171	3,442,215	3,653,618
Facility Maintenance	32,794,646	31,699,506	33,185,174	33,942,420
Customer Service	5,074,742	4,955,835	5,119,070	5,841,653
Information Technology	1,065,144	1,182,010	1,001,829	1,235,715
<b>Total</b>	<b>56,793,148</b>	<b>52,942,833</b>	<b>57,460,165</b>	<b>58,739,865</b>

**FY 2013-2014 5 Xcdred Division Budget**



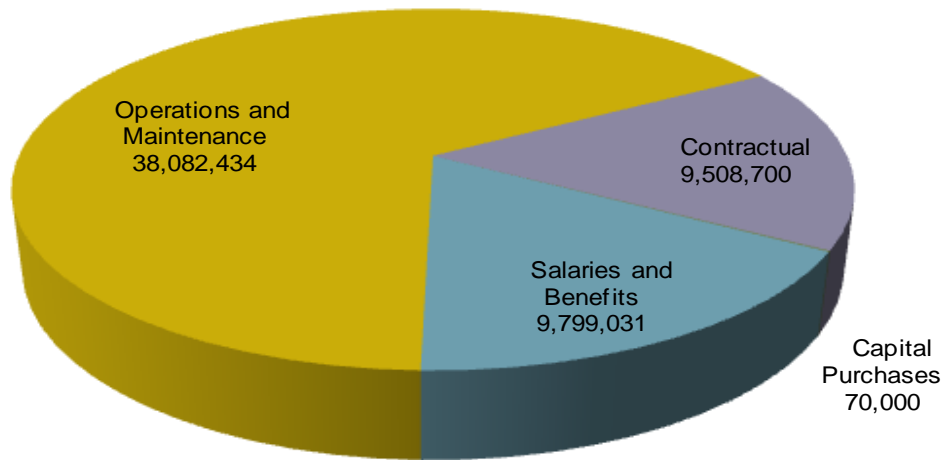
**FY 2013-2014 Revised 5 Xcdred Division Budget**



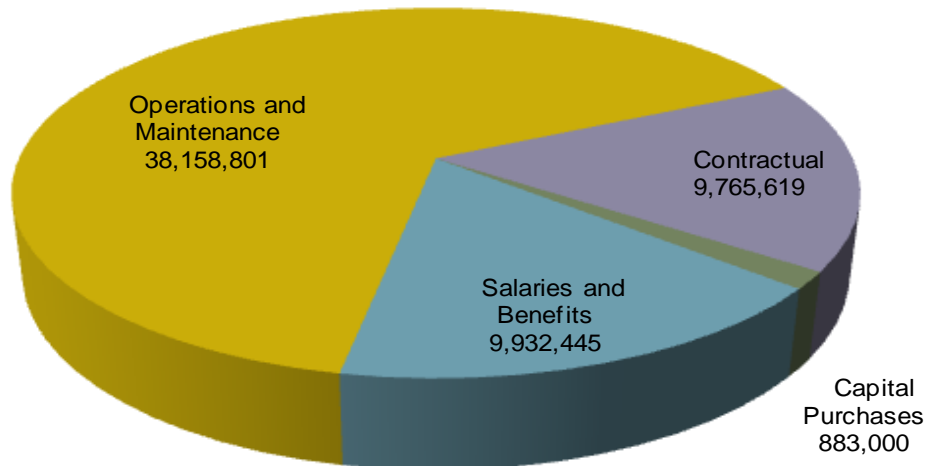
**DIVISION FINANCIAL SUMMARY**

Division Expenses by Category	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries and Benefits	9,823,741	8,760,620	9,799,031	9,932,445
Operations and Maintenance	36,724,080	35,054,849	38,082,434	38,158,801
Contractual	9,281,000	8,397,364	9,508,700	9,765,619
Capital Purchases	964,327	730,000	70,000	883,000
<b>Total</b>	<b>56,793,148</b>	<b>52,942,833</b>	<b>57,460,165</b>	<b>58,739,865</b>

**FY 2013-2014 5 Xcdred Category Budget**



**FY 2013-2014 Revised 5 Xcdred Category Budget**



**DIVISION FINANCIAL DETAIL**

General Fund	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries	6,940,410	6,171,437	6,940,410	6,929,246
Retirement Program	1,004,380	659,446	1,007,677	913,600
Educational Courses	67,245	11,216	67,200	36,880
Travel & Meetings	162,954	116,783	155,260	187,657
General Services	253,800	192,000	339,500	292,475
Member Agencies O&M	1,153,000	1,161,000	1,161,000	1,140,100
Dues & Memberships	11,865	8,653	12,035	13,590
Consulting Services	378,500	317,533	538,500	992,024
Equipment Rental	75,500	80,150	75,500	89,300
District Fuel	326,000	320,000	326,000	346,000
Insurance - Personnel	64,422	83,180	64,422	72,306
Insurance - Benefits	1,610,300	1,313,844	1,610,300	1,445,486
District Office Supplies	560,818	363,586	601,543	326,400
District Operating Supplies	318,989	305,997	218,302	244,095
Repairs & Maintenance - Equipment	1,736,754	1,473,044	764,003	1,857,401
Repairs & Maintenance - Facilities	4,042,306	2,694,758	4,082,608	3,314,624
Safety Program & Compliance	151,775	131,188	140,075	134,735
SOCWA	8,884,700	8,079,831	8,884,700	8,702,195
Special Outside Assessments	8,000	0	8,000	6,500
Utilities	1,906,705	1,896,244	1,906,705	1,839,205
Water Purchases	25,393,496	25,080,910	26,823,203	26,790,439
Meter/Vault Purchase	787,000	797,238	807,000	807,000
Water Efficiency	0	0	0	0
	55,838,919	51,258,037	56,533,943	56,481,258

Water Efficiency Fund	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
Account Description	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries	174,673	407,260	146,673	411,903
Retirement Program	10,756	28,819	10,749	55,471
Educational Courses	0	0	0	500
Travel & Meetings	0	369	0	3,800
Dues & Memberships	0	0	0	500
Consulting Services	0	0	0	20,000
Insurance-Personnel	0	8,096	0	4,064
Insurance-Benefits	18,800	88,545	18,800	100,369
District Office Supplies	0	0	0	76,500
District Operating Supplies	0	0	0	500
Repairs & Maintenance	0	0	0	2,000
Water Efficiency	750,000	1,151,707	750,000	1,583,000
	954,229	1,684,797	926,222	2,258,607
	56,793,148	52,942,833	57,460,165	58,739,865

**Administrative Services Department**

*Purpose: The Administrative Services Department is primarily responsible for administration, oversight, and reporting of all Division functions. The Department’s purpose is to provide direction to staff to execute the Division’s mission and to train and equip staff to perform their necessary job functions. The Department supports staff through Contracts and Procurement services, which may include development of contracts and agreements, procurement of materials, equipment, and services, and warehouse management. Additional responsibilities include implementing the District’s policies within the Division, water resources planning for future system and supply reliability needs, developing staff for future succession planning, recommending changes within the Division as necessary to support changing business needs, and implementing the District’s Safety Program and Emergency Response Program. The Department is responsible for reporting Division activities and progress to the District’s Executive Management and Board of Directors. Operational and technical participation in Joint Powers Authorities and regional partnerships and/or collaborations, i.e. SOCWA, JRWSS, SJBA, are also generally accomplished within the Administrative Services Department.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries	812,628	711,675	812,628	742,352
Retirement Program	117,313	81,274	118,139	104,655
Educational Courses	15,600	115	15,600	2,200
Travel & Meetings	13,900	8,516	13,900	11,600
General Services	40,000	29,000	40,000	40,000
Dues & Memberships	2,500	2,858	2,500	9,880
Consulting Services	50,000	40,493	50,000	200,000
Equipment Rental	18,500	23,650	18,500	26,500
District Fuel	326,000	320,000	326,000	346,000
Insurance - Personnel	9,246	10,319	9,246	8,705
Insurance - Benefits	166,900	117,067	166,900	137,362
District Office Supplies	108,000	74,839	108,000	123,000
Repairs & Maintenance - Equipment	0	250	0	500
Repairs & Maintenance - Facilities	81,200	84,664	81,200	279,500
Safety Program & Compliance	88,600	73,382	88,600	75,500
SOCWA	8,884,700	8,079,831	8,884,700	8,702,195
Special Outside Assessments	3,000	0	3,000	1,500
Utilities	15,000	1,000	15,000	0
	<b>10,753,087</b>	<b>9,658,933</b>	<b>10,753,913</b>	<b>10,811,449</b>

**CHANGES**

- Assumed responsibility for the Purchasing Department and added a Contracts and Procurement Manager to provide immediate supervision of the department and support the development of contracts and agreements as needed for District’s day-to-day business

needs. The Contracts and Procurement Manager position was reclassified from a vacant Administrative Assistant II position.

### OBJECTIVES

- Continue the department's core activities to support the organization's mission and purpose.
- Prepare a Long Range Water Resources Plan to support District water supply and system reliability efforts.
- Develop reporting and tracking tools utilizing existing systems to review and improve operational effectiveness and efficiencies. Initiate an evaluation of the District needs for an updated computerized maintenance management system (CMMS) and asset management model.
- Enhance the District's cross-training program and develop a staff education series to provide high-level overview of the District's various areas of responsibility to all District staff.
- Updates the District's Emergency Response Plan and provide intentional emergency training opportunities.
- Continue to be an active participant in all of the District's Joint Power Authorities and regional partnership, including a review of the District's role based on current agreements and past practices, and provide effective and appropriate reports to the Executive Management and Board of Directors.
- Initiate a review of the District's Operational Headquarters to evaluate the current and long-term needs to support day-to-day operations in the most effective manner possible.
- Continue the development of District contracting instruments for consultants, contractors, and other service providers.

**Engineering Services Department**

*Purpose: The Engineering Services Department performs five main functions: capital improvement, private development/permitting, planning and asset management, emergency repair coordination, and field inspection. The department’s purpose is to implement the District’s Capital Improvement Program (facilities planned, designed, constructed, and funded by the District), provide review, inspection and acceptance of developer-initiated facilities, manage District assets through the Replacement and Refurbishment (R&R) Program and implementation of the Geographic Information System (GIS) with other records and document management activities, manage the Communication Facilities License Program, manage the Recycled Water Program, coordinate the repair of facilities through Contractor services, and perform other support functions as needed for the reliable and safe delivery of potable and recycled water and collection of wastewater. The department achieves its purpose with engineers, technicians and field inspectors through such tasks as: planning studies and reports, design, plan check, preparation of budgets, consulting contracts, construction contracts, construction inspection, recycled water system testing and inspection, mark-outs for the DigAlert Program, development and maintenance of District asset information in the GIS, and maintenance of electronic and paper records and documents.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries	1,089,220	1,018,013	1,089,220	1,456,316
Retirement Program	171,749	118,012	172,156	183,794
Educational Courses	10,000	830	10,000	5,900
Travel & Meetings	48,754	28,267	43,360	51,332
General Services	17,800	0	85,500	51,400
Dues & Memberships	1,225	250	1,225	1,050
Consulting Services	268,500	229,040	428,500	692,000
Insurance - Personnel	9,954	14,660	9,954	15,851
Insurance - Benefits	256,300	239,760	256,300	270,515
District Office Supplies	15,800	6,300	16,000	3,300
District Operating Supplies	20,500	14,145	20,500	25,500
Repairs & Maintenance - Equipment	47,500	22,560	34,000	95,000
Repairs & Maintenance - Facilities	1,337,000	743,468	1,266,000	792,160
Safety Program & Compliance	11,000	9,865	4,500	4,500
Special Outside Assessments	5,000	0	5,000	5,000
	<b>3,310,302</b>	<b>2,445,171</b>	<b>3,442,215</b>	<b>3,653,618</b>

**CHANGES**

- Contracted with Project Partners, Inc. for a contract engineer to support execution of the Capital Improvement Program and an inspector to support on-site conversions to recycled water.
- Assumed responsibility for execution of the significant repairs to District facilities that necessitate the use of outside contractor services; this responsibility was previously handled by the Contract Services Coordinator which is now a vacant position in the Utilities Maintenance Department.



- Transferred responsibility of the District's landscape and tree maintenance programs to the Facilities Department; this responsibility was previously managed by the Recycled Water Coordinator which is currently vacant due to a retirement.

### OBJECTIVES

- Continue the department's core activities to support the organization's mission and purpose.
- Continue the development of the Asset Management and GIS, including integration with the Enterprise Resource Planning system, positioning of the District's systems for future integration with the Computerized Maintenance and Management System, and the deployment of field-based applications to support maintenance activities, improve operational efficiencies, and streamline data collection.
- Administer private development permitting to incorporate consistent processing and closure of projects, and to upgrade existing facility connections to current District standards.
- Continue the development of pre-approval procedures for contractors who desire to participate in District and developer initiated construction projects.
- Update the District's Standard Specifications for Construction of Domestic Water, Sewer and Recycled Water Facilities.
- Update the District's Recycled Water Rules and Regulations.
- Review of the District's existing document management systems and alternatives for replacement systems to support the District's business needs.

**Facilities Maintenance Department**

*Purpose: The Facilities Maintenance Department consists of four crews: Water Distribution, Station Maintenance, Electrical/Instrumentation, and Support Services. Working together, the four crews are primarily responsible for the operation of the District's facilities for storage and distribution of potable and recycled water to our customers, while also operating the facilities needed to pump wastewater as it passes through the District. The crews utilize a Supervisory Control and Data Acquisition System (SCADA) to monitor and remotely operate facilities. The crews are responsible for planning and scheduling preventative maintenance programs to ensure effective operation of the facilities. Additionally, the Water Distribution, Station Maintenance, and Electrical/Instrumentation crews are responsible for staffing an off-hours standby program to maintain continuous operation of all facilities and emergency response, as necessary. The Support Services crew is responsible for management and maintenance of the District's fleet and support equipment, such as back-up generators and auxiliary engines. The Facilities Maintenance Department budgets and manages the various utility supplies, i.e. imported water, electricity, fuel, gas, etc, that support District operations.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries	1,560,715	1,404,270	1,560,715	1,513,902
Retirement Program	214,631	154,264	215,029	196,028
Educational Courses	18,200	3,521	18,400	8,625
Travel & Meetings	36,500	33,500	36,500	44,750
Member Agencies O&M	1,153,000	1,161,000	1,161,000	1,140,100
Dues & Memberships	4,700	2,485	4,850	1,000
Equipment Rental	1,500	3,500	1,500	7,300
Insurance - Personnel	11,332	19,226	11,332	14,234
Insurance - Benefits	344,400	272,245	344,400	234,740
District Office Supplies	200	125	250	
District Operating Supplies	241,500	216,000	143,500	134,500
Repairs & Maintenance - Equipment	1,269,827	1,000,000	378,500	1,319,000
Repairs & Maintenance - Facilities	734,500	612,705	679,800	823,356
Safety Program & Compliance	13,100	12,660	9,150	12,400
Utilities	1,757,045	1,672,856	1,757,045	1,662,045
Water Purchases	25,393,496	25,080,910	26,823,203	26,790,439
Meter/Vault Purchase	40,000	50,238	40,000	40,000
	<b>32,794,646</b>	<b>31,699,506</b>	<b>33,185,174</b>	<b>33,942,419</b>

**CHANGES**

- Assumed responsibility for the District's landscape and tree maintenance programs; this responsibility was previously handled by the Recycled Water Coordinator which is now a vacant position in the Engineering Services Department.
- Revised the frequency of internal reservoir inspections from 10 years to 5 years to ensure the facilities condition is maintained appropriately.
- Utilized internal staff in the Support Services crew to perform refurbishment of the District's emergency generators and auxiliary engines.

## OBJECTIVES

- Continue the department's core activities to support the organization's mission and purpose.
- Replace the existing reservoir cycling system at the East Aliso Creek Reservoir and evaluate the effectiveness and applicability for other District facilities.
- In conjunction with the Engineering Services Department, develop an auxiliary generator replacement / refurbishment program for inclusion in the 10-year Capital Improvement Program and Asset Management Programs.
- Continue upgrade of the District's Programmable Logic Control devices in preparation for Ethernet communications at all District facilities via the wireless network.
- Develop a fuel management plan to support on-going District operation and emergency response planning.
- Initiate the review and replacement of the fleet management program to support fleet maintenance services.

**Utilities Maintenance Department**

*Purpose: The Utilities Maintenance Department consists of two crews: Street Crew and Collections Crew. Collectively, they are responsible for the maintenance and operation of the District's underground utilities, such as potable and recycled water pipelines, valves, and appurtenances, and wastewater pipelines and manholes. The Collections Crew's primarily focuses on the annual cleaning of the District's network of wastewater collection facilities and implementing the five-year program to video inspect the entire system in accordance with the Sewer System Management Plan. The Street Crew is responsible for repairing system leaks associated with smaller diameter pipelines, as well as system appurtenances, i.e. fire hydrants and system valves. The Street Crew is also responsible for execution of the valve and hydrant exercise program to ensure the operation of those critical assets. Additionally, the two crews are responsible for staffing an off-hours standby program to maintain continuous operation of all facilities and emergency response, as necessary. The Utilities Superintendent is also responsible for implementation of the Fats, Oils, and Grease (FOG) Program.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdhed Budget	Revised 5Xcdhed Budget
Salaries	1,310,553	1,199,628	1,310,553	1,222,732
Retirement Program	185,215	121,754	185,552	165,337
Educational Courses	8,200	2,750	8,200	9,755
Travel & Meetings	34,200	26,500	31,900	29,675
Dues & Memberships	1,900	2,260	1,900	1,560
Consulting Services	0	0	0	24
Equipment Rental	7,500	5,000	7,500	7,500
Insurance - Personnel	12,109	15,040	12,109	12,243
Insurance - Benefits	301,400	306,452	301,400	325,724
District Operating Supplies	47,500	72,152	46,300	60,800
Repairs & Maintenance - Equipment	15,000	10,000	15,000	0
Repairs & Maintenance - Facilities	1,851,200	1,217,515	2,019,200	1,396,800
Safety Program & Compliance	20,450	22,327	18,350	22,860
	<b>3,795,227</b>	<b>3,001,378</b>	<b>3,957,964</b>	<b>3,255,010</b>

**CHANGES**

- Transferred responsibility of the District's emergency repair services to the Engineering Services Department; this responsibility was previously managed by the Contract Services Coordinator which is currently vacant.

**OBJECTIVES**

- Continue the department's core activities to support the organization's mission and purpose.
- Develop field-based programs using available off-the-shelf GIS extensions for valve exercising, hydrant flushing, and sewer cleaning operational activities to improve efficiencies and streamline data collection.
- Continue to train and develop staff through the PACP to enhance condition assessment capabilities.

- Complete the air and vacuum valve repair and replacement program, and incorporate a maintenance program into the Computerized Maintenance and Managements System.
- Complete the update of the District's FOG Policy and Procedures.

**Customer Service Department**

*Purpose: The Customer Service Department performs five main functions: meter reading and replacement, utility billing and payment processing, customer account support, execution of the cross-connection program, and development and implementation of the District’s Water Use Efficiency programs, including the Water Budget-Based Rate Structure. Working together, the various crews within the Department are the primary interface for the District’s customers and are primarily responsible for the District’s 55,000 service connections. The Department provides both office and field support to the District’s customers, including billing and payment inquiries, water meter services, in-home water efficiency surveys, administration of the District’s rebate program, customer account history, and emergency response. The crews are responsible for planning and scheduling meter calibration and replacement programs to ensure accurate billing information. Additionally, the Customer Service Department is responsible for staffing an off-hours standby program to provide the first point of contact for any emergency calls, as necessary.*

*The staff within Water Use Efficiency supports the District’s conservation programs and goals and is responsible for the development of additional water use efficiency programs. The District utilizes a combination of staff, totaling approximately 5 full-time employees managed by the Water Conservation Coordinator, to execute water allocation variances, process rebates, support home audits, and execute other water use efficiency programs. These functions and associated staff time are funded by revenues collected associated with the Water Efficiency Fund.*

**FINANCIAL SUMMARY**

General Fund Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries	1,859,758	1,524,652	1,860,758	1,670,604
Retirement Program	266,362	151,372	267,582	214,773
Educational Courses	15,245	4,000	15,000	10,400
Travel & Meetings	16,600	4,400	16,600	23,800
General Services	196,000	163,000	214,000	201,075
Dues & Memberships	1,300	600	1,320	100
Insurance - Personnel	19,010	19,781	19,010	18,419
Insurance - Benefits	495,300	321,546	512,220	416,047
District Office Supplies	428,818	274,322	469,293	192,100
District Operating Supplies	8,489	2,700	7,002	22,295
Repairs & Maintenance - Equipment	9,100	8,788	4,600	4,650
Repairs & Maintenance - Facilities	38,406	36,406	36,408	22,808
Safety Program & Compliance	18,125	12,470	18,975	18,975
Utilities	0	0	0	0
Meter/Vault Purchase	747,000	747,000	767,000	767,000
	<b>4,119,513</b>	<b>3,271,038</b>	<b>4,209,768</b>	<b>3,583,046</b>

**FINANCIAL SUMMARY CONT.**

Water Efficiency Fund  Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdhed Budget	Revised 5Xcdhed Budget
Salaries	174,673	407,260	146,673	411,903
Retirement Program	10,756	28,819	10,749	55,471
Educational Courses	0	0	0	500
Travel & Meetings	0	369	0	3,800
Dues & Memberships	0	0	0	500
Consulting Services	0	0	0	20,000
Insurance-Personnel	0	8,096	0	4,064
Insurance-Benefits	18,800	88,545	18,800	100,369
District Office Supplies	0	0	0	76,500
District Operating Supplies	0	0	0	500
Repairs & Maintenance - Equipment	0	0	0	2,000
Water Efficiency	750,000	1,151,707	750,000	1,583,000
	954,229	1,684,797	926,222	2,258,607
	5,074,742	4,955,835	5,119,070	5,841,653

**CHANGES**

- Was consolidated as a single department within the Engineering and Operations Division reporting directly to the Assistant Director of Operations.
- Assumed responsibility for the Utility Billing crew.
- Reduced the temporary staff to one full-time position; Temporary staff was previously used to support the implementation of the Water Budget Based Rate Structure.
- Filled one vacancy within the Utility Billing crew and converted another position from Part-Time to Full-Time to support the on-going needs associated with the Water Budget Based Rate Structure and planned replacement of the existing Utility Billing system.

**OBJECTIVES**

- Continue the department’s core activities to support the organization’s mission and purpose.
- Support the implementation of the Enterprise Resource Planning system with the replacement of the Utility Billing and Customer Information System programs.
- Integrate the business processes of the Utility Billing staff, customer reception staff, and water use efficiency staff to provide a more efficient and effective process for supporting the District’s customers.
- Review the existing variance and rebate programs to develop recommendations for improved workflow processes and improved supporting documentation.
- Continue to review water use data for customer trends to identify programs that will assist the District’s customers in meeting their water budgets.
- Continue execution of the District’s meter replacement program, including replacement of all compound meters in commercial applications and implementation of Automated Meter Reading (AMR) meters throughout the District.

**Information Technology Department**

*Purpose: The Information Technology (IT) Department purpose is to provide technology leadership in support of the District strategic business requirements and technology services to District staff in assisting them to perform their duties.*

*The department is responsible for managing and supporting all technology assets including network and security infrastructure, telecommunications, wireless technology, Supervisory Control and Data Acquisition (SCADA) system, Business Application Systems, data management and user support.*

**FINANCIAL SUMMARY**

Account Description	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
	Adopted Budget	Projected Actuals	5Xcdred Budget	Revised 5Xcdred Budget
Salaries	306,536	313,198	306,536	323,340
Retirement Program	49,110	32,769	49,219	49,013
Travel & Meetings	13,000	15,600	13,000	26,500
Dues & Memberships	240	200	240	0
Consulting Services	60,000	48,000	60,000	100,000
Equipment Rental	48,000	48,000	48,000	48,000
Insurance - Personnel	2,771	4,153	2,771	2,853
Insurance - Benefits	46,000	56,773	46,000	61,098
District Office Supplies	8,000	8,000	8,000	8,000
District Operating Supplies	1,000	1,000	1,000	1,000
Repairs & Maintenance - Equipment	395,327	431,446	331,903	438,251
Safety Program & Compliance	500	483	500	500
Utilities	134,660	222,388	134,660	177,160
	<b>1,065,144</b>	<b>1,182,010</b>	<b>1,001,829</b>	<b>1,235,715</b>

**CHANGES**

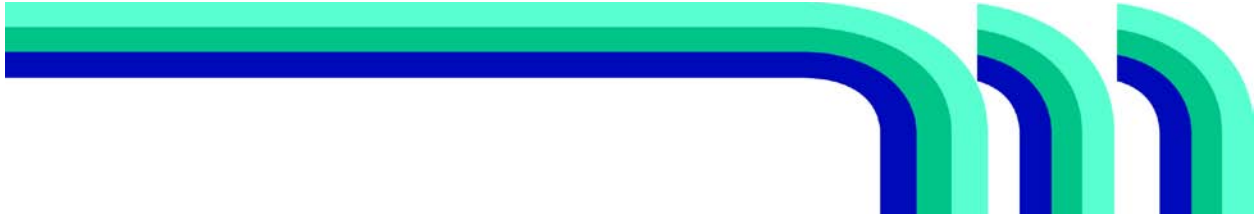
- Reported to the Engineering and Operation Division.
- Responsible for Multi-function equipment Rental, Overall District Telephone Utility and Mobile Communication budgets including administration, purchasing, maintenance and technical support. Previously, these responsibilities were handled by Purchasing department.
- Changed internet and telephone providers from Telepacific to Cox Communications to reduce annual cost while increasing service reliability.
- Installed Call Recording and Call Center to improve overall customer service, quality control and District security.
- Implemented controls within the District software to require password changes to twice a year.
- Implemented procedures for the safe storage of backup tapes at an offsite secure location.

**OBJECTIVES**

- Continue the department’s core activities to support the District mission and purpose.
- Develop quantitative baseline for IT to measure labor allocation and service delivery requirement for staff resource planning.



- Prepare a disaster recovery hot site for mission critical data.
- Implement JD Edwards Utility Billing and Customer Service module.
- Migrate and implement District's new document imaging system.
- Complete of overall installation district wide access points for the wireless network and continue to configure and setup stations.
- Continue to implement key IT projects in the IT strategic plan's recommendation.



**MOULTON NIGUEL WATER DISTRICT**

**CAPITAL IMPROVEMENT PROGRAM**

**AND**

**CAPITAL IMPROVEMENT BUDGET**

**FOR**

**FISCAL YEAR 2013-14**

**June 2013**

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## Overview

The Moulton Niguel Water District (MNWD) Capital Improvement Program (CIP) is a planning document that outlines the expenditure plan for future capital projects for the next decade and provides a CIP budget for the upcoming Fiscal Year (FY). The 10-year look-ahead should best be reviewed as a financial planning document. Project costs are planning estimates and are reviewed and further refined each year. Spending authorization is given only at the time the MNWD Board of Directors formally adopts the FY budget, and, at that time, funds are only appropriated for the FY. Information is shown in subsequent years to provide the most comprehensive snapshot of all the known future facilities the MNWD plans to construct or existing infrastructure requiring replacement or refurbishment. MNWD uses an additional expenditure check through the Approved Expense Authorization budget. The MNWD Board of Directors authorized the General Manager to approve project expenses up to \$45,000. Expenditures above that level require specific Board of Directors action on a project by project basis.

The FY 2013-14 CIP outlines approximately \$23.9 million in appropriations to continue funding of existing projects and provide funding for new projects. Projects carried forward from FY2012-13 account for about \$13.4 million or about 56% of the FY 2013-14 CIP budget. Appropriations for new projects are about \$10.5 million, which includes \$7.4 million for Joint Power Authority (JPA) projects. The JPA Projects include projects proposed by South Coast Water District (SCWD) for the Joint Regional Water Supply System (JRWSS) and by the South Orange County Wastewater Authority (SOCWA).

The projects will be funded from three sources: (1) Replacement and Refurbishment (R&R) Fund 7, (2) Water Supply Reliability (WSR) Fund 12, and (3) Planning and Construction (P&C) Fund 14.

## 10-Year Capital Improvement Program

The FY 2013-14 CIP budget is based on the 10-year Capital Improvement Program. The 10-year CIP presents potable, recycled, and waste water and district-wide projects that are required to maintain and operate the District's infrastructure. Appendix A shows all the projects in the 10-year CIP and potential capital expenditure types identified through various planning efforts throughout the District. The budgets for these projects are budgetary level costs based on similar completed projects and engineering estimates. These costs are identified as projects and are refined as new information becomes available. The planning efforts that contributed to the list of projects include the MNWD 2010 Long Range Plan, 2010 Urban Water Management Plan, staff knowledge of replacement, repair and improvement needs, and the District's current Asset Management Model.

The 10-year CIP contains proposed expenditures totaling \$233.5 million of which \$6 million has been expanded to date. Over 40% of the proposed budget is allocated to regional activities, such as participation in JPAs and regional projects. About 30% (\$70 million) of these expenditures are associated with the District's participation in JPA projects (JRWSS & SOCWA) with another 11% allocated to regional water supply projects. Figure 1 shows the breakdown of costs for the 10-year CIP between the various systems:

- Potable – projects associated with repair, maintenance, and improvement of the potable water system

- Recycled – projects associated with repair, maintenance, and improvement of the recycled water system
- Wastewater – projects associated with repair, maintenance, and improvement of the wastewater collection system and wastewater treatment plants operated by SOCWA
- Districtwide – projects associated with facilities that provide benefits to all of the District such as office space, geographic information systems, and any project that covers more than one system
- Regional Projects – projects in which there is more than one agency participating, such as: JPA Projects (JRWSS), Baker Water Treatment Plant, South Orange Coastal Ocean Desalination, ETWD/MNWD Intertie.
- Unanticipated – unforeseen projects that come up during the year.

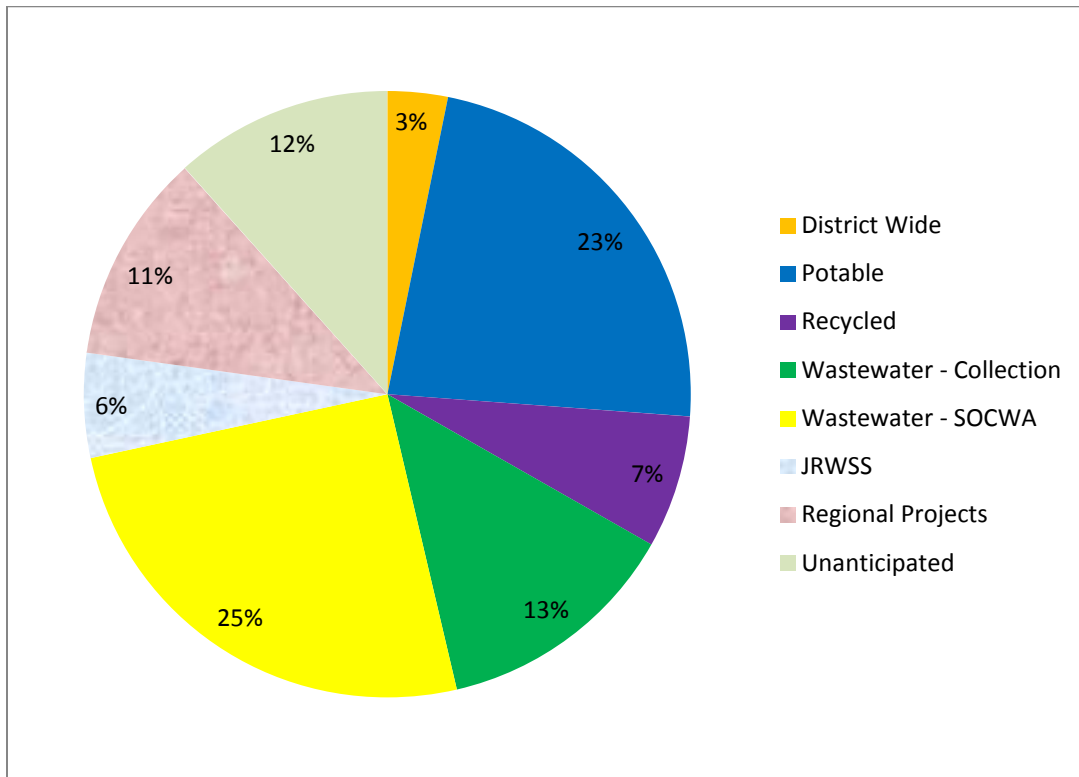


Figure 1. Distribution of the 10-Year Capital Improvement Program

Chart 1 shows the distribution of the budget over the next 10 years.

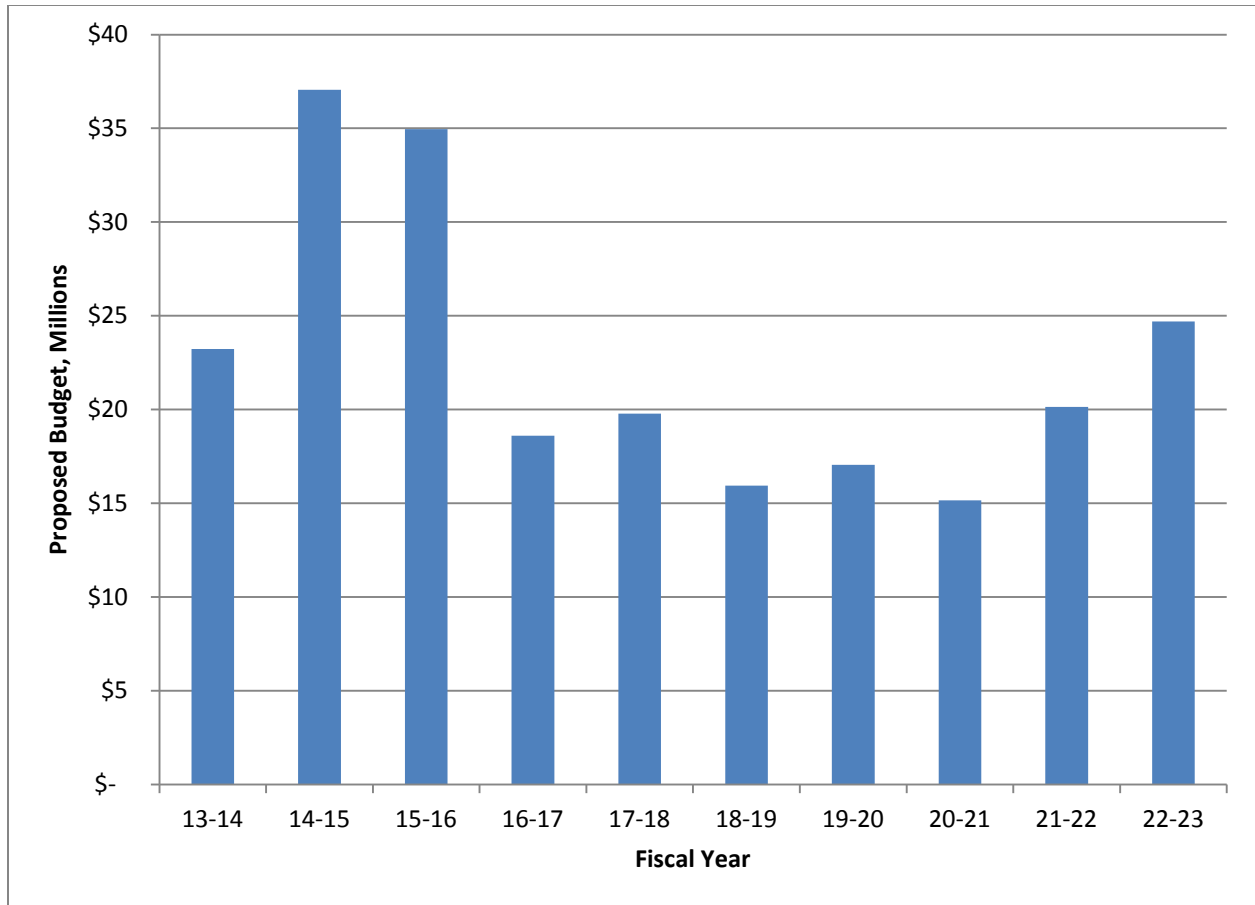


Chart 1. Proposed Budget Distribution Over 10-Year Planning Horizon

### Previous Year Budget

The CIP for the FY 2012-13 as adopted by the Board of Directors in June of 2012 had a budget of \$28.8 million. The FY 2012-13 budget contained 105 individual projects. At the end of the fiscal year, 47 projects will be closed and 58 projects will be carried forward to the FY 2013-14. However, not all carried-forward projects will be funded in the FY 2013-14. Sixteen projects will be moved to subsequent years.

Table 1 summarizes the FY2012-13 budget. Appendix B Table B-1 lists the projects in the 2012-13 budget while Table B-2 lists the projects that will be closed by the end of the FY 2012-13 and Table B-3 lists the projects that will be carried forward to FY 2013-14.

Item	FY 2012-13 Approved Budget
Replacement and Refurbishment Project - Fund 7	\$12,505,889
JPA Projects - Fund 7	\$8,049,333
Water Supply Reliability Projects - Fund 12	\$6,810,668
Planning and Construction - Fund 14	\$1,389,037
CIP Budget Approved June 2012	\$28,754,927
Projected Expenditure for FY2012-13 <sup>(1)</sup>	\$8,194,095

Note 1. Projected expenditures based on data through June 11, 2013

## CIP Budget

The CIP budget for FY 2013-14 is \$23.9 million and is listed in Table 2 by Fund and Table 3 by system and shown in Figures 2 and 3, respectively. This budget is based in the 10-year Capital Improvement Program. The projects for the FY 2013-14 budget are described individually in Appendix C.

Item/Fund	FY 2013-14 Adopted Budget
Replacement and Refurbishment Project - Fund 07	\$10,041,740
SOCWA & JRWSS - Fund 07	\$7,306,852
Water Supply Reliability Projects - Fund 12	\$5,624,123
Planning and Construction - Fund 14	\$881,578
Total FY 2013-14 Adopted Budget	\$23,854,292

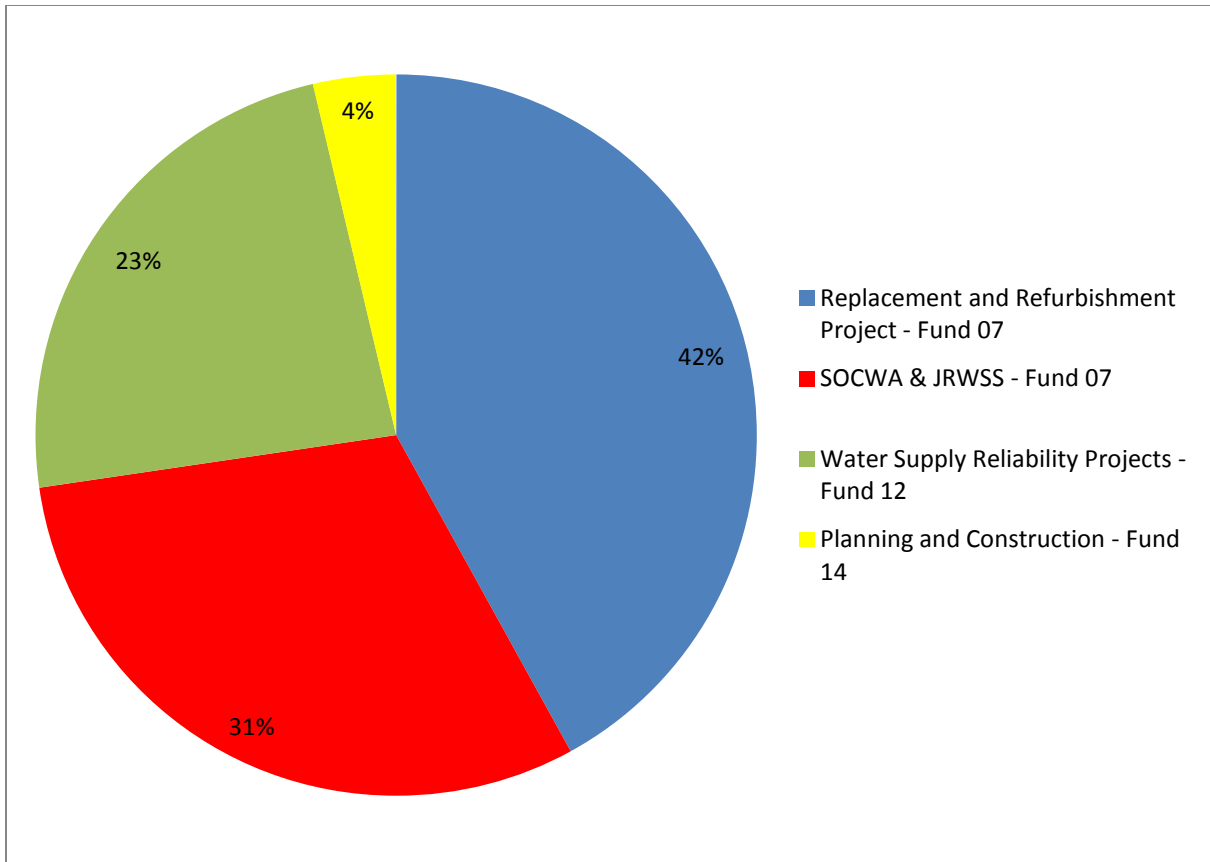


Figure 2. Percent Distribution of Adopted Budget for FY 2013-14 by Fund

**Table 3**  
**Adopted Budget for FY 2013-14 by System**

System	FY 2013-14 Adopted Budget
District Wide	\$3,311,055
Potable Water	\$2,420,640
Recycled Water	\$2,205,880
Wastewater	
Collection	\$2,485,742
Treatment (SOCWA)	\$4,701,521
JRWSS	\$2,605,331
Regional (i.e. Baker, Desalination, intertie)	\$5,524,123
Unanticipated	\$600,000
<b>Total</b>	<b>\$23,854,292</b>



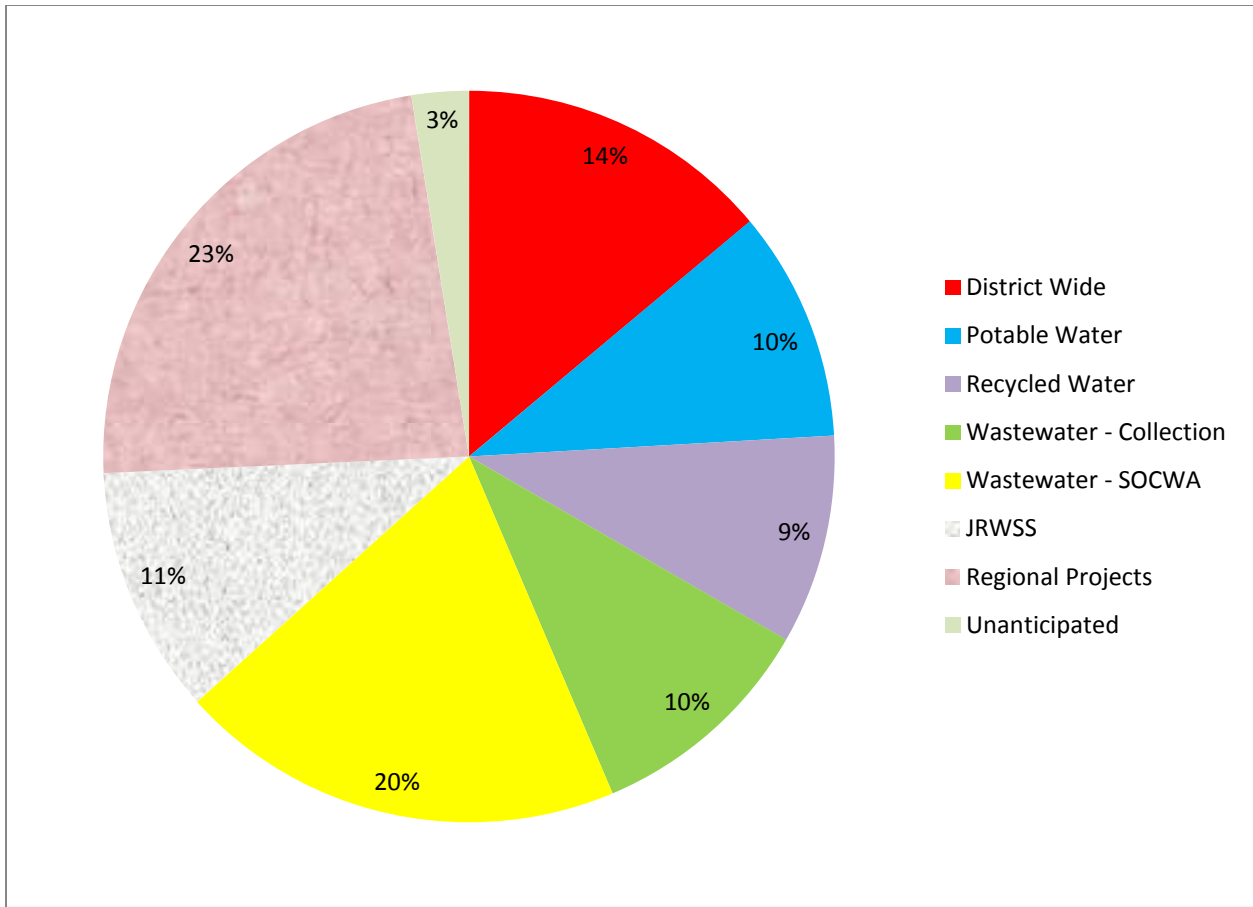


Figure 3. Percent Distribution of Adopted Budget for FY 2013-14 by System

Almost 55% of the District’s FY 2012-13 capital budget is committed to regional projects, with a large portion going to SOCWA and JRWSS. A significant portion of the District’s budget is committed to replacement and refurbishment of existing facilities. This is in line with the age of the District and its transition from growth to maintenance. Staff expects that replacement and refurbishment activities of the District will increase as the District assets reach their useful-life expectancies and/or annual operating costs dictate replacement.

**Appendix A**  
**10-year Capital Improvement Program**

Project No.	Project Mng	Fund	Project Name	Status/ Priority	Estimated Project Cost	Expended to Date										
							13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
<b>DISTRICTWIDE</b>																
2010033	MG	7	NEW DISTRICT ENTERPRISE SOFTWARE	Construction	\$3,375,000	\$1,111,717	\$2,263,283									
2011024	MM	7	DOCUMENT MANAGEMENT	Construction	\$389,000	\$106,421	\$282,579									
2006038	BLD	7	REPLACE DIGITAL LINES W/WIRELESS N	Design	\$2,315,267	\$1,415,267	\$100,000	\$800,000								
2009167	MM	7	GEODATABASE REDEVELOPMENT	Design	\$150,000	\$41,000	\$109,000									
2010017	JRM	7	OPERATIONS FACILITY DRAINAGE IMPRO	Design	\$1,301,236	\$101,236		\$100,000	\$1,100,000							
2011016	GM	7	PLC PANEL REPLACEMENT	Design	\$532,000	\$145,807	\$346,193									
2012035	AT	14	MAIN OFFICE BACKUP GENERATOR	Design	\$170,000	\$0	\$60,000	\$110,000								
2012036	AT	14	PLANT 2A BACKUP GENERATOR	Design	\$200,000	\$0	\$20,000	\$180,000								
2011033	MM	7	ASSET MANAGEMENT PROGRAM/CMMS	72%	\$350,000	\$0	\$70,000	\$40,000	\$240,000							
		7	CORROSION CONTROL PROGRAM	72%	\$150,000				\$150,000							
2011040	EP	14	RES&PUMP LS SITE ACCESS	60%	\$170,000	\$0		\$170,000								
		14	SECURITY ENHANCEMENTS	52%	\$1,000,000			\$250,000	\$250,000	\$250,000	\$250,000					
2011034	MM	7	GIS VIEWER AND CONFIGURATION	48%	\$60,000	\$0	\$60,000									
2011077	JRM	14	MOULTON PEAK RADIO TOWER IMPROVEME	48%	\$115,000	\$0			\$115,000							
	LAB	7	MAIN OFFICE A/C UNITS REPLACEMENT	20%	\$150,000				\$150,000							
<b>POTABLE</b>																
2011038	EP	14	E ALISO CRK RES RECIRCULATION SYST	Construction	\$141,000	\$68,790	\$72,210									
2010003	JRM	14	KITE HILL P.R. RELOCATION	Design	\$400,000	\$45,632	\$354,368									
2010018	EP	7	MATHIS-OSO BY-PASS	Design	\$200,000	\$18,182	\$181,818									
2011010	EP	7	HILLARY PRS REPLACEMENT	Design	\$350,000	\$14,612	\$335,388									
2011011	EP	7	INSPECT 54 CIP LINE ANTONIA-BRIDL	Design	\$258,674	\$238,674	\$20,000									
2011012	EP	7	LARGO PRS REPLACEMENT	Design	\$350,000	\$14,612	\$335,388									
2011014	EP	7	SEISMIC & STRUCTURAL ASSESS STEEL	Design	\$217,192	\$134,110	\$83,082									
2011015	EP	7	WILKES PRS REPLACEMENT	Design	\$350,000	\$14,612	\$335,388									
2011026	LAB	7	RANCHO UNDERGROUND PWPS REFURBISHM	Design	\$250,000	\$4,619		\$245,381								
2011109	GM	7	PLC PANEL REPLACEMENT-RANCHO PS - see 2011016	Design	\$0	\$0	\$23,000									
2012009	LAB	7	BEACON HILL PS PUMP/GENERATOR REPLACEMENT	Design	\$575,000	\$0	\$75,000	\$500,000								
2012028	GM	14	GENERATOR AT BEAR BRAND RESERVOIR	Design	\$40,000	\$0	\$40,000									
2012029	GM	14	GENERATOR AT BRIDLEWOOD TAKEOUT	Design	\$40,000	\$0	\$40,000									
2012030	GM	14	GENERATOR AT MARGUERITE RESERVOIR	Design	\$40,000	\$0	\$40,000									
2012031	GM	14	GENERATOR AT MATHIS RES PS	Design	\$40,000	\$0	\$40,000									
2012033	GM	14	GENERATOR AT SEVILLE RESERVOIR	Design	\$40,000	\$0	\$40,000									
2012034	EP	14	LA PAZ/MOLTON PW SYSTEM RECONFIGURATION	Design	\$500,000	\$0	\$75,000	\$425,000								
		7	PW PROJECTS PER ASSET MANAGEMENT MODEL	Program	\$11,996,000			\$1,752,000	\$2,538,000	\$759,000	\$998,000	\$2,409,000	\$540,000	\$1,000,000	\$1,000,000	\$1,000,000
		7	RESERVOIR RECOATING PROGRAM	Program	\$4,000,000			\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
		7	EAST ALISO CREEK RES RECOAT & IMPROV	88%	\$1,500,000		\$50,000	\$1,450,000								
		14	CLOR-TEC BUILDING DESIGN PLAN	80%	\$100,000			\$100,000								
2012011	EP	7	EASEMENT REHABILITATION PROGRAM - Phase 1	76%	\$7,850,000	\$0	\$190,000	\$1,532,000	\$1,532,000	\$1,532,000	\$1,532,000	\$1,532,000				
		7	EASEMENT REHABILITATION PROGRAM - Phase 2	76%	\$6,000,000								\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
		7	PACIFIC PARK PS ENGINE REPLACEMENT	72%	\$505,000			\$65,000		\$440,000						
		7	ROLLING HILLS PS ENGINE & PUMP REPLACEMENT	72%	\$565,000			\$75,000		\$490,000						
		7	SHEEP HILL PS ENGINE& PUMP REPLACEMENT	72%	\$565,000			\$75,000	\$490,000							
		7	STEEL TANKS SEISMIC & STRUCT RETROFITS - PW	72%	\$1,800,000			\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
2012026		7	VALVE REPLACEMENT PROJECT	68%	\$2,700,000	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
		12	SOUTH COUNTY PIPELINE TAKEOUT FACILITY	68%	\$2,200,000			\$200,000	\$1,000,000	\$1,000,000						

Project No.	Project Mng	Fund	Project Name	Status/ Priority	Estimated Project Cost	Expended to Date											
							13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	FUTURE
		14	WATER MASTER PLAN	68%	\$700,000			\$350,000	\$350,000								
2011037	SLM	7	MISSION VIEJO HS LINE/VAULT REFURB	64%	\$160,000	\$0			\$160,000								
2012010	EP	7	CVP 16-INCH PW LINE REHABILITATION	64%	\$650,000	\$0	\$50,000	\$600,000									
		7	VAULT REMOVAL (11 SITES)	64%	\$400,000				\$50,000	\$350,000							
2009010	MM	14	MISSION HOSPITAL SECONDARY FEED	60%	\$380,000	\$0				\$380,000							
		7	54-INCH CIP IMPROVEMENTS	60%	\$500,000			\$100,000	\$400,000								
	MM	7	MATHIS PUMP IMPROVEMENTS	60%	\$400,000					\$100,000	\$300,000						
2010001	EP	14	650-ZONE NIGUEL ROAD INTERTIE	56%	\$640,000	\$0			\$100,000	\$540,000							
		14	MARGUERITE/OSO CIP TAKEOUT	56%	\$2,500,000					\$500,000	\$1,500,000	\$500,000					
		7	RESERVOIR SITE OVERFLOW AND DRAINAGE IMPROVEMENTS	56%	\$400,000				\$100,000	\$300,000							
2012013	MM	7	FIELD GIS - VALVE TURNING DATA SOFTWARE	52%	\$40,000	\$0	\$40,000										
		7	HIGHLAND PUMP PRESSURE RELIEF TO 650 ZONE	52%	\$150,000					\$150,000							
2012016	LAB	7	LITTLE NIGUEL PS ROOF REPLACEMENT	44%	\$20,000	\$0		\$20,000									
2011032	EP	7	OLD RANCH ROAD EASEMENT REFURBISHM	20%	\$100,000	\$0							\$25,000	\$75,000			
		14	AMP BOOSTER PS	20%	\$2,000,000												\$2,000,000
		7	PZ450 ALISO CREEK POTABLE LINE RELOCATION	20%	\$255,000					\$60,000	\$195,000						
<b>RECYCLED</b>																	
2010021	LAB	7	MOULTON PEAK IRRIGATION PUMP REPLACEMENT	Construction	\$20,000	\$11,807	\$8,193										
2007030	EP	7	RANCHO RESERVOIR IRRIGATION SYSTEM	Design	\$150,000	\$26,491	\$123,509										
2010013	JRM	12	LA PAZ BRIDGE CROSSING RW PIPELINE	Design	\$370,000	\$54,429	\$315,571										
2011031	EP	7	EL NIGUEL RW LINE REHABILITATION	Design	\$400,000	\$17,822	\$382,178										
2011056	EP	12	RW SYSTEM EXT (1500LF @4 LOCATIONS	Design	\$500,000	\$9,542	\$490,458										
2012037	JRM	7	OSO PKWY 12"RW MAIN RELOCT	Design	\$192,000	\$0	\$192,000										
		12	RECYCLED WATER RETROFITS	Program	\$450,000			\$100,000	\$75,000	\$75,000	\$50,000	\$50,000	\$25,000	\$25,000	\$25,000	\$25,000	
		7	RESERVOIR RECOATING - RW PROGRAM	Program	\$3,312,000			\$664,000	\$331,000	\$331,000	\$331,000	\$331,000	\$331,000	\$331,000	\$331,000	\$331,000	
		7	RW PROJECT PER ASSET MANAGEMENT MODEL	Program	\$7,536,000			\$564,000	\$719,000	\$563,000	\$466,000	\$799,000	\$1,425,000	\$1,000,000	\$1,000,000	\$1,000,000	
		7	MATHIS RW RES RECOAT & IMPROVE	80%	\$800,000					\$800,000							
		7	SOUTH RIDGE RW RES RECOAT & IMPROV	80%	\$600,000					\$600,000							
		7	STEEL TANKS SEISMIC & STRUCT RETROFITS - RW	72%	\$1,200,000			\$200,000	\$50,000	\$200,000	\$50,000	\$200,000	\$50,000	\$200,000	\$50,000	\$200,000	
		12	FY 2013-14 RW RETROFITS	52%	\$100,000			\$100,000									
		14	RECYCLED MASTER PLAN	52%	\$300,000				\$150,000	\$150,000							
		12	PRESSURE REDUCING STATION AT SADDLEBACK RW RES	48%	\$200,000				\$200,000								
<b>WASTEWATER</b>																	
2009107	SLM	7	CROWN VALLEY WIDENING RELOCATION	Complete	\$210,000	\$60,400	\$149,600										
2012004	JRM	7	STONEHILL MH REHAB PROGRAM	Construction	\$190,925	\$5,054	\$185,871										
2009115	JRM	7	SAN JUAN CREEK 30 EFFLUENT TM	Design	\$2,900,000	\$136,928	\$79,072	\$1,342,000	\$1,342,000								
2012005		7	PLANT 3A EFFLUENT TM ANALYSIS/REHAB	Design	\$150,000	\$87,567	\$62,433										
2012007	LAB	7	LOWER SALADA LS VENTILATION UNIT REPLACEMENT	Design	\$110,000	\$3,117	\$106,883										
2012008	LAB	7	REGIONAL LS VENTILATION UNIT REPLACEMENT	Design	\$110,000	\$3,117	\$106,883										
2012021	LAB	7	REGIONAL LIFT STATION PUMPS 2&4 REPLACEMENT	Design	\$320,000	\$0	\$320,000										
2012024	LAB	7	UPPER SALADA LF AUX. GENERATOR REPLACEMENT	Design	\$375,000	\$0	\$375,000										
	BAB	7	MH REHABILITATION PROGRAM	Program	\$3,150,000			\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
		7	SEWER LINING PROGRAM	Program	\$2,100,000					\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	
		7	WW PROJECT PER ASSET MANAGEMENT MODEL	Program	\$5,962,000			\$505,000	\$784,000	\$548,000	\$190,000	\$254,000	\$681,000	\$1,000,000	\$1,000,000	\$1,000,000	
	EP	7	REGIONAL LS FORCE MAIN REPLACEMENT	100%	\$1,100,000			\$100,000	\$1,000,000								
	EP	7	LOWER SALADA LS FORCE MAIN REPLACEMENT	96%	\$1,100,000			\$100,000	\$1,000,000								

Project No.	Project Mng	Fund	Project Name	Status/ Priority	Estimated Project Cost	Expended to Date											FUTURE
							13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	
		7	FY 2013-14 MH REHABILITATION	84%	\$350,000		\$350,000										
		7	LINDA VISTA DR SEWER LINING	76%	\$302,000					\$302,000							
		7	NATIONAL PARK SEWER LINING	76%	\$253,000				\$253,000								
		14	WASTEWATER MASTER PLAN	72%	\$500,000			\$250,000	\$250,000								
2011043	JRM	14	3A OUTFALL LINE VALVES	68%	\$410,000	\$0				\$410,000							
		7	ALISO CREEK LS REHABILITATION	64%	\$200,000						\$200,000						
2011028	LAB	7	VALENCIA LS REFURBISHMENT	60%	\$200,000	\$0				\$200,000							
2012012	MM	7	FIELD GIS - SEWER LINE CLEANING & MH	60%	\$40,000	\$0	\$40,000										
		7	3A ETM CREEK BANK STABILIZATION	56%	\$2,000,000					\$2,000,000							
		7	3A ETM REPLACEMENT - AVE DE LA VISTA	56%	\$2,100,000							\$200,000	\$1,900,000				
		7	3A ETM REPLACEMENT - CAMINO CAPO	56%	\$3,300,000					\$300,000	\$3,000,000						
		7	3A ETM REPLACEMENT - COUNTY OF ORANGE PHASE VII	56%	\$450,000		\$450,000										
		14	OSO CREEK SEWER PARALLEL PIPELINE	52%	\$1,200,000									\$200,000	\$1,000,000		
2011045	JRM	14	N ALISO LS BY-PASS & SITE IMPROVEM	48%	\$200,000	\$9,584			\$50,000	\$140,416							
2012019	LAB	7	NORTH ALISO LS ROOF REPLACEMENT	44%	\$20,000	\$0	\$20,000										
2012025	LAB	7	UPPER SALADA LS ROOF REPLACEMENT	44%	\$20,000	\$0	\$20,000										
		14	OSO-TRABUCO SEWER CONNECTION	40%	\$107,000				\$17,000	\$90,000							
2012018	LAB	7	MOULTON LF ROOF REPLACEMENT	36%	\$20,000	\$0	\$20,000										
		7	3A ETM SJ CREEK-COUNTY OF ORANGE PHASE VIII	28%	\$900,000											\$900,000	
<b>REGIONAL</b>																	
2006071	MTC	12	BAKER PIPELINE REGIONAL TREATMENT PLANT	Design	\$26,000,000	\$1,401,395	\$5,000,000	\$11,759,163	\$7,839,442								
2006099	MTC	12	ETWD/MNWD INTERTIE W/30 DIEMER PI	Design	\$456,000	\$1,877	\$454,123										
2008049	MTC	12	SOUTH ORANGE COASTAL OCEAN DESAL	Design	\$700,000	\$662,419	\$20,000	\$17,581									
2012038	MTC	12	UPPER CHIQUITA ENVIRONMENTAL MITIGATION	Mitigation	\$250,000	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000						
JRWSS13		7	SCWD/JRWSS CAPITAL PROJECT	Program	\$12,606,901		\$2,605,331	\$1,048,990	\$1,350,040	\$130,610	\$32,000	\$157,050	\$52,830		\$3,780,000	\$3,450,050	
SOCWA108		7	2013/2014 SOCWA CAPITAL PC 2(R)	Program	\$9,952,725		\$171,131	\$1,547,780	\$3,503,100	\$204,696	\$584,877	\$888,260	\$562,265	\$885,584	\$483,157	\$1,121,875	
SOCWA109		7	2013/2014 SOCWA PC 3A(R)	Program	\$13,777,784		\$280,313	\$1,684,211	\$1,620,359	\$1,229,147	\$2,002,175	\$741,392	\$2,059,740	\$1,723,745	\$1,147,219	\$1,289,483	
		7	2013/2014 SOCWA PC 5	Program	\$96,614		\$11,633	\$71,889			\$13,092						
SOCWA110		7	2013/2014 SOCWA CAPITAL PC 15(R)	Program	\$6,878,955		\$819,000	\$693,752	\$654,761	\$491,663	\$612,333	\$639,180	\$667,087	\$701,489	\$870,746	\$728,944	
SOCWA111		7	2013/2014 SOCWA CAPITAL PC 17(R)	Program	\$25,841,606		\$2,826,556	\$3,028,047	\$2,492,128	\$2,922,065	\$1,975,175	\$2,591,254	\$2,078,313	\$2,060,220	\$3,112,094	\$2,755,754	
		7	2013/2014 SOCWA CAPITAL PC 21	Program	\$723,909		\$560,000			\$163,909							
		7	2013/2014 SOCWA CAPITAL PC 24	Program	\$69,903		\$32,888			\$37,015							
<b>UNANTICIPATED</b>																	
		7	UNANTICIPATED PROJECTS FUND 7	Program	\$20,500,000		\$500,000	\$1,000,000	\$1,500,000	\$1,750,000	\$2,000,000	\$2,250,000	\$2,500,000	\$2,750,000	\$3,000,000	\$3,250,000	
		14	UNANTICIPATED PROJECTS FUND 14	Program	\$5,850,000		\$100,000	\$250,000	\$250,000	\$500,000	\$500,000	\$500,000	\$1,000,000	\$250,000	\$1,000,000	\$1,500,000	
<b>TOTAL</b>					\$233,479,691	\$5,966,842	\$23,854,292	\$37,309,442	\$34,955,211	\$18,602,521	\$19,781,652	\$15,942,136	\$17,047,235	\$15,152,038	\$20,149,216	\$22,702,106	\$2,000,000
<b>BY SYSTEM</b>																	
DISTRICTWIDE					\$10,427,504	\$2,921,449	\$3,311,055										
POTABLE					\$52,867,866	\$553,845	\$2,420,640										
RECYCLED					\$16,130,000	\$120,091	\$2,205,880										
WASTEWATER					\$30,349,925	\$305,767	\$2,485,742										
REGIONAL - SOCWA/JRWSS					\$69,948,397	\$0	\$7,306,852										
REGIONAL PROJECTS					\$27,406,000	\$2,065,691	\$5,524,123										
UNANTICIPATED					\$26,350,000	\$0	\$600,000										
<b>TOTAL</b>					\$233,479,691	\$5,966,842	\$23,854,292										

**Appendix B**  
**Adopted 2012-13 Budget**

**TABLE B-1  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2012-2013**

<b>ADOPTED FY2012-13 PROJECTS</b>									
<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2012</b>	<b>FY 2012-2013 CDHED BUDGET</b>	<b>ESTIMATED COMPLETION DATE</b>
<b><i>REPLACEMENT &amp; REFURBISHMENT FUND (R&amp;R) (FUND 07)</i></b>									
2006038	BLD	07	REPLACE DIGITAL LINES W/WIRELESS N	\$2,500,000	\$1,900,000	\$1,408,025	\$84,615	\$750,000	12/31/13
2007030	DB	07	RANCHO RESERVOIR IRRIGATION SYSTEM	\$80,000	\$35,430	\$10,586	\$46	\$69,414	12/31/12
2009107	SLM	07	CROWN VALLEY WIDENING RELOCATION	\$210,000	\$210,000	\$48,711	\$9,277	\$161,289	12/31/12
2009115	JRM	07	SAN JUAN CREEK 30 EFFLUENT TM	\$800,000	\$216,000	\$91,650	\$0	\$0	6/30/15
2009167	MM	07	GEODATABASE REDEVELOPMENT	\$200,000	\$50,000	\$26,700	\$0	\$173,300	12/31/12
2010017	JRM	07	OPERATIONS FACILITY DRAINAGE IMPRO	\$775,000	\$150,000	\$52,188	\$30,839	\$100,000	6/30/14
2010018	EP	07	MATHIS-OSO BY-PASS	\$200,000	\$40,000	\$11,763	\$4,928	\$188,237	6/30/13
2010019	SLM	07	CV PKWY VALVE REPLACEMENT	\$831,000	\$831,000	\$764,058	\$763,504	\$66,942	12/31/12
2010021	DB	07	MOULTON PEAK IRRIGATION PUMP REPLA	\$20,000	\$20,000	\$11,807	\$11,807	\$8,193	6/30/13
2010025	JRM	07	GALIVAN PUMP REPLACEMENT	\$260,000	\$39,200	\$31,190	\$11,291	\$228,810	6/30/13
2010033	DDC	07	NEW DISTRICT ENTERPRISE SOFTWARE	\$3,375,000	\$3,000,000	\$650,277	\$650,277	\$2,665,000	12/31/12
2011010	EP	07	HILLARY PRS REPLACEMENT	\$350,000	\$30,000	\$4,928	\$4,928	\$345,072	6/30/13
2011011	EP	07	INSPECT 54 CIP LINE ANTONIA-BRIDL	\$320,000	\$285,806	\$26,483	\$26,483	\$293,517	12/31/12
2011012	EP	07	LARGO PRS REPLACEMENT	\$350,000	\$30,000	\$4,928	\$4,928	\$345,072	6/30/13
2011014	EP	07	SEISMIC & STRUCTURAL ASSESS STEEL	\$217,192	\$217,192	\$63,579	\$63,579	\$153,613	12/30/12
2011015	EP	07	WILKES PRS REPLACEMENT	\$350,000	\$30,000	\$4,928	\$4,928	\$345,072	6/30/13
2011016	GM	07	PLC PANEL REPLACEMENT	\$400,000	\$0	\$0	\$0	\$188,224	6/30/13
2011017	JRM	07	REGIONAL PK 16 VALVE TO RW LINE I	\$35,000	\$0	\$0	\$0	\$35,000	12/31/12
2011019	JRM	07	MATHIS RES COATING & SAFETY IMPROV	\$550,000	\$550,000	\$7,896	\$7,896	\$542,104	6/30/13
2011020	JRM	07	MATHIS RESERVOIR VALVE REPLACEMENT	\$42,000	\$42,000	\$2,319	\$2,319	\$39,681	12/31/12
2011021	JRM	07	SEVILLE RES 1&2 INT/EXT COATING	\$925,000	\$925,000	\$368,938	\$368,938	\$556,062	12/31/12
2011022	JRM	07	SHEEP HILLS RES VALVE REPLACEMENT	\$36,000	\$36,000	\$1,378	\$1,378	\$34,622	12/31/12
2011024	DDC	07	BOARDROOM ENHANCEMENTS	\$179,000	\$179,000	\$95,802	\$95,802	\$83,198	12/31/12
2011025	LAB	07	EL TORO TIE-IN PWPS REFURBISHMENT	\$135,200	\$0	\$0	\$0	\$135,200	12/31/12
2011026	LAB	07	RANCHO UNDERGROUND PWPS REFURBISHM	\$200,000	\$0	\$0	\$0	\$200,000	12/31/12
2011028	LAB	07	VALENCIA LS REFURBISHMENT	\$149,000	\$15,000	\$0	\$0	\$149,000	12/31/12
2011030	MC	07	NATIONAL PARK EASEMENT ABANDONMENT	\$30,000	\$0	\$0	\$0	\$30,000	12/31/12
2011031	EP	07	NIGUEL ROAD RW LINE REHABILITATION	\$300,000	\$0	\$0	\$0	\$50,000	12/31/12
2011032	EP	07	OLD RANCH ROAD EASEMENT REFURBISHM	\$100,000	\$0	\$0	\$0	\$25,000	12/31/14
2011033	MM	07	ASSET MANAGEMENT PROGRAM	\$110,000	\$0	\$0	\$0	\$25,000	12/31/14
2011034	MM	07	GIS VIEWER AND CONFIGURATION	\$60,000	\$0	\$0	\$0	\$60,000	12/31/12

**TABLE B-1  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2012-2013**

ADOPTED FY2012-13 PROJECTS									
PROJECT NUMBER	PRJT MGR	FUND	PROJECT DESCRIPTION	ESTIMATED PROJECT AMOUNT	APPROVED EXPENSE AUTHORIZATION	EXPENDED FROM INCEPTION TO DATE	ESTIMATED PROJECT COSTS FOR FYE2012	FY 2012-2013 '5 8 CDH9D BUDGET	ESTIMATED COMPLETION DATE
2011035	MM	07	SPATIAL DOCUMENT MANAGEMENT	\$80,000	\$0	\$0	\$0	\$80,000	12/31/12
2011036	JRM	07	LOS SERRANOS LN/VISTA VERMOSA SEWE	\$515,000	\$515,000	\$64,232	\$64,232	\$450,768	12/31/12
2011037	SLM	07	MISSION VIEJO HS LINE/VAULT REFURB	\$160,000	\$0	\$0	\$0	\$160,000	12/31/12
2011071	MM	07	COLINAS BRIDGE RETROFIT	\$342,000	\$342,000	\$22,695	\$22,695	\$319,305	8/31/12
2011094	GM	07	PLC PANEL REPLACEMENT-SC2 OSO PKWY	\$0	\$1,300	\$0	\$0	\$2,000	12/31/12
2011096	GM	07	PLC PANEL REPLACEMENT-BEAR BRAND R	\$0	\$10,000	\$12,320	\$12,320	\$0	12/31/12
2011097	GM	07	PLC PANEL REPLACEMENT-SEVILLE RES	\$0	\$10,000	\$12,859	\$12,859	\$0	12/31/12
2011104	GM	07	PLC PANEL REPLACEMENT-NORTHERLY TA	\$0	\$12,500	\$1,300	\$1,300	\$11,200	12/31/12
2011105	GM	07	PLC PANEL REPLACEMENT-LA PAZ UNDER	\$0	\$12,500	\$12,701	\$12,701	\$299	12/31/12
2011106	GM	07	PLC PANEL REPLACEMENT-DEL AVION MA	\$0	\$12,500	\$9,940	\$9,940	\$60	12/31/12
2011107	GM	07	PLC PANEL REPLACEMENT-ALISO SUMMIT	\$0	\$10,000	\$0	\$0	\$10,000	12/31/12
2011108	GM	07	PLC PANEL REPLACEMENT-MATHIS PS	\$0	\$23,000	\$19,258	\$19,258	\$0	12/31/12
2011109	GM	07	PLC PANEL REPLACEMENT-RANCHO PS	\$0	\$23,000	\$0	\$0	\$23,000	12/31/12
2011110	GM	07	PLC PANEL REPLACEMENT-UPPER SALADA	\$0	\$5,000	\$0	\$0	\$5,000	12/31/12
2011111	MM	07	OCTA-METROLINK UTILITY RELOCATE	\$1,000,000	\$35,000	\$0	\$0	\$100,000	6/30/13
2011130	LAB	07	BIG NIGUEL PUMP 1 REFURB	\$11,000	\$11,000	\$0	\$0	\$11,000	7/31/12
2011132	JLS	07	DAISY FIELD 8 EASEMENT REFURB	\$30,000	\$30,000	\$1,827	\$1,827	\$28,173	7/31/12
2011133	JLS	07	ST ANNES 8 EASEMENT REFURB	\$44,000	\$44,000	\$5,538	\$5,538	\$38,462	8/30/12
	LAB	7	BEACON HILL PS PUMP/GENERATOR REPLACEMENT	\$575,000				\$75,000	6/30/14
	EP	7	CVP 16-INCH PW LINE REHABILITATION	\$650,000				\$50,000	6/30/14
	EP	7	EASEMENT REHABILITATION PROGRAM - Phase 1	\$7,850,000				\$190,000	6/30/18
	MM	7	FIELD GIS - SEWER LINE CLEANING & MH	\$28,000				\$28,000	6/30/13
	MM	7	FIELD GIS - VALVE TURNING DATA SOFTWARE	\$25,000				\$25,000	6/30/13
	MM	7	GIS METER POPULATION	\$82,000				\$82,000	6/30/13
	MM	7	GIS-ASSET MANAGEMENT DATABASE LINK	\$70,000				\$25,000	6/30/14
	LAB	7	LITTLE NIGUEL PS ROOF REPLACEMENT	\$20,000				\$20,000	6/30/13
	MAL	7	LOWER SALADA LS ENGINE REFURB & FUEL TANK COVER F	\$45,000				\$45,000	6/30/13
	LAB	7	LOWER SALADA LS VENTILATION UNIT REPLACEMENT	\$110,000				\$110,000	6/30/13
	BAB	7	MH REHABILITATION PROGRAM	\$500,000				\$50,000	6/30/22
	LAB	7	MOULTON LF ROOF REPLACEMENT	\$20,000				\$20,000	6/30/13
	LAB	7	NORTH ALISO LS ROOF REPLACEMENT	\$20,000				\$20,000	6/30/13
		7	PLANT 3A EFFLUENT TM ANALYSIS/REHAB	\$150,000				\$150,000	6/30/13
		7	RECYCLED WATER RETROFITS	\$550,000				\$100,000	6/30/22



**TABLE B-1  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2012-2013**

<b>ADOPTED FY2012-13 PROJECTS</b>									
<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2012</b>	<b>FY 2012-2013 BUDGET</b>	<b>ESTIMATED COMPLETION DATE</b>
	LAB	7	REGIONAL LIFT STATION PUMPS 4&5 REPLACEMENT	\$320,000				\$320,000	6/30/13
	LAB	7	REGIONAL LS VENTILATION UNIT REPLACEMENT	\$110,000				\$110,000	6/30/13
	MAL	7	ROLLING HILLS PS ENGINE REFURBISHMENT	\$40,000				\$40,000	6/30/13
	MAL	7	SAN JOAQUIN LS ENGINE REFURB & FUEL TANK COVER RE	\$45,000				\$45,000	6/30/13
	LAB	7	UPPER SALADA LF AUX. GENERATOR REPLACEMENT	\$375,000				\$375,000	6/30/13
	LAB	7	UPPER SALADA LS ROOF REPLACEMENT	\$20,000				\$20,000	6/30/13
	LAB	7	UPPER SALADA MUFFIN MONSTER NO. 2	\$20,000				\$20,000	6/30/13
	JRM	7	VALVE REPLACEMENT PROJECT	\$3,000,000				\$300,000	6/30/22
		7	UNANTICIPATED PROJECTS FUND 7	\$21,000,000				\$1,000,000	6/30/22
JRWSS12		7	SCWD/JRWSS CAPITAL PROJECT	\$28,812,095				\$2,703,433	6/30/22
SOCWA104		7	2012/2013 SOCWA CAPITAL PC 2(R)	\$11,275,175				\$1,723,500	6/30/22
SOCWA105		7	2012/2013 SOCWA PC 3A(R)	\$13,386,143				\$553,600	6/30/22
SOCWA106		7	2012/2013 SOCWA CAPITAL PC 15(R)	\$7,989,960				\$1,132,300	6/30/22
SOCWA107		7	2012/2013 SOCWA CAPITAL PC 17(R)	\$30,167,787				\$1,936,500	6/30/22
<i>Total</i>				<i>\$143,527,552</i>	<i>\$9,928,428</i>	<i>\$3,850,804</i>	<i>\$2,310,433</i>	<i>\$20,555,222</i>	
<b>WATER SUPPLY RELIABILITY FUND (WSR) (FUND 12)</b>									
2006071	MTC	12	BAKER PIPELINE REGIONAL TREATMENT	\$26,000,000	\$5,810,000	\$1,398,791	\$0	\$5,000,000	12/31/15
2006099	MTC	12	ETWD/MNWD INTERTIE W/30 DIEMER PI	\$456,000	\$56,000	\$1,877	(\$1,516)	\$454,123	12/31/13
2008049	MTC	12	SOUTH ORANGE COASTAL OCEAN DESAL	\$800,000	\$660,000	\$662,419	\$130,998	\$30,000	12/31/15
2010013	JRM	12	LA PAZ BRIDGE CROSSING RW PIPELINE	\$370,000	\$115,000	\$54,184	\$53,200	\$315,816	12/31/12
2010015	EP	12	CHARLES ROAD RW EXTENSION	\$490,141	\$490,141	\$29,412	\$9,405	\$460,729	12/31/12
2011056	EP	12	RW SYSTEM EXT (1500LF @4 LOCATIONS	\$500,000	\$0	\$0	\$0	\$500,000	12/31/14
	MTC	12	UPPER CHIQUITA ENVIRONMENTAL MITIGATION	\$250,000				\$50,000	6/30/17
<i>TOTAL</i>				<i>\$28,866,141</i>	<i>\$7,131,141</i>	<i>\$2,146,683</i>	<i>\$192,087</i>	<i>\$6,810,668</i>	
<b>PLANNING &amp; CONSTRUCTION FUND (P&amp;C) (FUND 14)</b>									
2009010	MM	14	MISSION HOSPITAL SECONDARY FEED	\$200,000	\$0	\$0	\$0	\$0	6/30/15
2009014	EP	14	EL DORADO PS EVALUATION	\$130,300	\$130,200	\$77,115	\$70,294	\$53,185	12/31/12
2010001	EP	14	650-ZONE NIGUEL ROAD INTERTIE	\$640,000	\$0	\$0	\$0	\$0	12/31/15
2010003	JRM	14	KITE HILL P.R. RELOCATION	\$350,000	\$60,000	\$23,148	\$2,585	\$326,852	12/31/12
2011038	EP	14	E ALISO CRK RES RECIRCULATION SYST	\$100,000	\$20,000	\$0	\$0	\$100,000	12/31/12
2011040	EP	14	RES&PUMP LS SITE ACCESS	\$170,000	\$0	\$0	\$0	\$0	6/30/15
2011043	JRM	14	3A OUTFALL LINE VALVES	\$410,000	\$0	\$0	\$0	\$0	6/30/15
2011045	JRM	14	N ALISO LS BY-PASS & SITE IMPROVEM	\$200,000	\$20,000	\$9,584	\$9,584	\$50,000	6/30/13

**TABLE B-1  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2012-2013**

<b>ADOPTED FY2012-13 PROJECTS</b>									
<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2012</b>	<b>FY 2012-2013 CDHED BUDGET</b>	<b>ESTIMATED COMPLETION DATE</b>
2011077	JRM	14	MOULTON PEAK RADIO TOWER IMPROVEME	\$115,000	\$20,000	\$0	\$0	\$0	6/30/14
	GM	14	GENERATOR AT BEAR BRAND RESERVOIR	\$25,000				\$25,000	6/30/13
	GM	14	GENERATOR AT BRIDLEWOOD TAKEOUT	\$25,000				\$25,000	6/30/13
	GM	14	GENERATOR AT MARGUERITE RESERVOIR	\$25,000				\$25,000	6/30/13
	GM	14	GENERATOR AT MATHIS RES PS	\$25,000				\$25,000	6/30/13
	GM	14	GENERATOR AT SADDLEBACK RESERVOIR PS	\$25,000				\$25,000	6/30/13
	GM	14	GENERATOR AT SEVILLE RESERVOIR	\$25,000				\$25,000	6/30/13
	EP	14	LA PAZ/MOLTON PW SYSTEM RECONFIGURATION	\$500,000				\$75,000	6/30/14
	PL	14	MAIN OFFICE BACKUP GENERATOR	\$170,000				\$170,000	6/30/13
	PL	14	PLANT 2A BACKUP GENERATOR	\$200,000				\$200,000	6/30/13
	RRG	14	SOUTHERLY ISOLATION VAULT FENCING	\$14,000				\$14,000	6/30/13
		14	UNANTICIPATED PROJECTS FUND 14	\$6,000,000				\$250,000	6/30/22
<i>Total</i>				<i>\$9,349,300</i>	<i>\$250,200</i>	<i>\$109,847</i>	<i>\$82,463</i>	<i>\$1,389,037</i>	
<i>2012-13 Adopted Budget Total</i>								<i>\$28,754,927</i>	

**TABLE B-2  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

**CLOSED PROJECTS FROM FISCAL YEAR 2012-2013**

PROJECT NUMBER	PRJT MGR	FUND	PROJECT DESCRIPTION	ESTIMATED PROJECT AMOUNT	APPROVED EXPENSE AUTHORIZATION	EXPENDED FROM INCEPTION TO DATE	FYE2013 ADOPTED BUDGET	ESTIMATED PROJECT COSTS FOR FYE2013	COMPLETION DATE
<b>REPLACEMENT &amp; REFURBISHMENT FUND (R&amp;R) (FUND 07)</b>									
2010019	SLM	07	CV PKWY VALVE REPLACEMENT	\$831,000	\$831,000	\$780,330	\$66,942	\$60,663	12/31/12
2010025	LAB	07	GALIVAN PUMP REPLACEMENT	\$260,000	\$39,200	\$60,992	\$228,810	\$29,801	6/30/13
2011017	JRM	07	REGIONAL PK 16 VALVE TO RW LINE I	\$35,000	\$35,000	\$29,414	\$35,000	\$29,414	6/30/13
2011019	JRM	07	MATHIS RES COATING & SAFETY IMPROV	\$550,000	\$550,000	\$403,616	\$542,104	\$394,634	3/18/13
2011020	JRM	07	MATHIS RESERVOIR VALVE REPLACEMENT	\$42,000	\$42,000	\$32,820	\$39,681	\$3,456	9/20/12
2011021	JRM	07	SEVILLE RES 1&2 INT/EXT COATING	\$925,000	\$950,000	\$909,880	\$556,062	\$452,025	3/18/13
2011022	JRM	07	SHEEP HILLS RES VALVE REPLACEMENT	\$36,000	\$36,000	\$26,228	\$34,622	\$24,850	9/20/12
2011025	LAB	07	EL TORO TIE-IN PWPS REFURBISHMENT	\$135,200	\$135,200	\$99,608	\$135,200	\$99,548	4/8/13
2011030	MC	07	NATIONAL PARK EASEMENT ABANDONMENT	\$38,000	\$38,000	\$32,744	\$30,000	\$32,744	6/30/13
2011035	MM	7	SPATIAL DOCUMENT MANAGEMENT	\$80,000	\$0	\$0	\$80,000	\$0	6/30/14
2011036	JRM	07	LOS SERRANOS LN/VISTA VERMOSA SEWE	\$515,000	\$515,000	\$445,280	\$450,768	\$380,295	10/15/12
2011071	MM	07	COLINAS BRIDGE RETROFIT	\$342,000	\$342,000	\$273,380	\$319,305	\$250,365	6/30/13
2011094	GM	07	PLC PANEL REPLACEMENT-SC2 OSO PKWY	\$0	\$2,000	\$594	\$2,000	\$595	10/31/12
2011096	GM	07	PLC PANEL REPLACEMENT-BEAR BRAND R	\$0	\$10,000	\$12,320	\$0	\$0	10/31/12
2011097	GM	07	PLC PANEL REPLACEMENT-SEVILLE RES	\$0	\$10,000	\$12,859	\$0	\$0	10/31/12
2011104	GM	07	PLC PANEL REPLACEMENT-NORTHERLY TA	\$0	\$12,500	\$1,372	\$11,200	\$0	10/31/12
2011105	GM	07	PLC PANEL REPLACEMENT-LA PAZ UNDER	\$0	\$12,500	\$12,701	\$299	\$0	10/31/12
2011106	GM	07	PLC PANEL REPLACEMENT-DEL AVION MA	\$0	\$12,500	\$10,363	\$60	\$423	10/31/12
2011107	GM	07	PLC PANEL REPLACEMENT-ALISO SUMMIT	\$0	\$10,000	\$0	\$10,000	\$0	12/31/12
2011108	GM	07	PLC PANEL REPLACEMENT-MATHIS PS	\$0	\$23,000	\$19,258	\$0	\$0	10/31/12
2011110	GM	07	PLC PANEL REPLACEMENT-UPPER SALADA	\$0	\$5,000	\$0	\$5,000	\$0	12/31/12
2011111	MM	7	OCTA-METROLINK UTILITY RELOCATE	\$100,000	\$35,000	\$0	\$0	\$0	6/30/16
2011130	LAB	07	BIG NIGUEL PUMP 1 REFURB	\$11,000	\$11,000	\$0	\$0	\$0	6/30/13
2011132	JLS	07	DAISY FIELD 8 EASEMENT REFURB	\$30,000	\$30,000	\$1,991	\$28,173	\$0	7/31/12
2011133	JLS	07	ST ANNES 8 EASEMENT REFURB	\$44,000	\$90,000	\$105,603	\$38,462	\$28,691	9/13/12

**TABLE B-2  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

<b>CLOSED PROJECTS FROM FISCAL YEAR 2012-2013</b>										
<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>FYE2013 ADOPTED BUDGET</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2013</b>	<b>COMPLETION DATE</b>	
2012003	LAB	07	UPPER SALADA MUFFIN MONSTER NO. 2	\$20,000	\$20,000	\$0	\$20,000	\$0	12/31/12	
2012014	MM	07	GIS METER POPULATION	\$82,000	\$0	\$0	\$0	\$0	12/31/13	
2012015	MM	07	GIS-ASSET MANAGEMENT DATABASE LINK	\$70,000	\$0	\$0	\$0	\$0	12/31/13	
2012017	MAL	07	LOWER SALADA LS ENGINE REFURB & FUEL TANK COVER REPLACE	\$45,000	\$0	\$0	\$45,000	\$0	6/30/13	
2012022	MAL	07	ROLLING HILLS PS ENGINE REFURBISHMENT	\$40,000	\$0	\$0	\$40,000	\$0	6/30/13	
2012023	MAL	07	SAN JOAQUIN LS ENGINE REFURB & FUEL TANK COVER REPLACE	\$45,000	\$0	\$0	\$45,000	\$0	6/30/13	
2012027	JRM	07	PID PS 14" MAIN REFURBISHMENT	\$70,000	\$70,000	\$4,274	\$70,000	\$4,274	1/31/13	
UP1213RR	BAB	07	UNANTICIPATED PROJECTS	\$1,000,000	\$0		\$1,000,000		6/30/12	
<b>SUBTOTAL</b>				<b>\$5,346,200</b>	<b>\$3,866,900</b>	<b>\$3,275,625</b>	<b>\$3,833,688</b>	<b>\$1,791,778</b>		
<b><i>REPLACEMENT &amp; REFURBISHMENT FUND (R&amp;R) (FUND 07) - JPA PROJECTS</i></b>										
JRWSS12	BG	07	SCWD/JRWSS CAPITAL PROJECT				\$2,703,433	\$2,535,276	6/30/12	
SOCWA108	BG	07	2011/2012 SOCWA CAPITAL PC 2(R)				\$1,723,500	\$267,596	6/30/12	
SOCWA109	BG	07	2011/2012 SOCWA PC 3A(R)				\$553,600	\$114,643	6/30/12	
SOCWA110	BG	07	2011/2012 SOCWA CAPITAL PC 15(R)				\$1,132,300	\$869,266	6/30/12	
SOCWA111	BG	07	2011/2012 SOCWA CAPITAL PC 17(R)				\$1,936,500	\$1,272,690	6/30/12	
<b>SUBTOTAL</b>							<b>\$8,049,333</b>	<b>\$5,059,471</b>		
<b><i>WATER SUPPLY RELIABILITY FUND (WSR) (FUND 12)</i></b>										
2010015	EP	12	CHARLES ROAD RW EXTENSION	\$490,141	\$490,141	\$477,090	\$460,729	\$364,595	10/15/12	
2012006	EP	12	FY 2012-13 RW RETROFITS	\$100,000	\$0	\$8,999	\$0	\$8,999	6/30/13	
<b>SUBTOTAL</b>				<b>\$590,141</b>	<b>\$490,141</b>	<b>\$486,089</b>	<b>\$460,729</b>	<b>\$373,594</b>		

**TABLE B-2  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

**CLOSED PROJECTS FROM FISCAL YEAR 2012-2013**

<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>FYE2013 ADOPTED BUDGET</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2013</b>	<b>COMPLETION DATE</b>
<b><i>PLANNING &amp; CONSTRUCTION FUND (P&amp;C) (FUND 14)</i></b>									
2009014	EP	14	EL DORADO PS EVALUATION	\$130,300	\$130,200	\$117,231	\$53,185	\$0	7/16/12
2012001	RRG	14	SOUTHERLY ISOLATION VAULT FENCING	\$14,000	\$14,000	\$9,577	\$14,000	\$9,577	10/31/12
2012002	JRM	14	REGIONAL LS 60" SEWER MANHOL	\$0	\$20,000	\$12,500		\$12,500	10/31/12
2012032	GM	14	GENERATOR AT SADDLEBACK RESERVOIR PS	\$25,000	\$0	\$0	\$25,000	\$0	6/30/14
up1213pc	BAB	14	UNANTICIPATED PROJECTS	\$230,000	\$0		\$230,000	\$0	6/30/13
<b>SUBTOTAL</b>				<b>\$399,300</b>	<b>\$164,200</b>	<b>\$139,308</b>	<b>\$322,185</b>	<b>\$22,077</b>	

**TABLE B-3  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

**PROJECTS CARRIED FORWARD FROM THE PRIOR YEAR**

PROJECT NUMBER	PRJT MGR	FUND	PROJECT DESCRIPTION	ESTIMATED PROJECT AMOUNT	APPROVED EXPENSE AUTHORIZATION	EXPENDED FROM INCEPTION TO DATE	ESTIMATED PROJECT COSTS FOR FYE2013	FY 2013-2014 5 '8 CDHED BUDGET	ESTIMATED COMPLETION DATE
<b>REPLACEMENT &amp; REFURBISHMENT FUND (R&amp;R) (FUND 07)</b>									
2006038	BLD	07	REPLACE DIGITAL LINES W/WIRELESS N	\$2,315,267	\$1,900,000	\$1,415,267	\$7,242	\$100,000	12/31/15
2007030	DB	07	RANCHO RESERVOIR IRRIGATION SYSTEM	\$150,000	\$35,430	\$26,491	\$15,905	\$123,509	6/30/14
2009107	SLM	07	CROWN VALLEY WIDENING RELOCATION	\$210,000	\$210,000	\$60,400	\$2,333	\$149,600	6/30/14
2009115	JRM	07	SAN JUAN CREEK 30 EFFLUENT TM	\$2,900,000	\$216,000	\$136,928	\$45,278	\$79,072	6/30/15
2009167	MM	07	GEODATABASE REDEVELOPMENT	\$150,000	\$50,000	\$41,000	\$14,300	\$109,000	6/30/14
2010017	JRM	07	OPERATIONS FACILITY DRAINAGE IMPRO	\$1,301,236	\$150,000	\$101,236	\$15,396	\$0	6/30/14
2010018	EP	07	MATHIS-OSO BY-PASS	\$200,000	\$40,000	\$18,182	\$6,138	\$181,818	6/30/14
2010021	DB	07	MOULTON PEAK IRRIGATION PUMP REPLA	\$20,000	\$20,000	\$11,807	\$0	\$8,193	6/30/14
2010033	DDC	07	NEW DISTRICT ENTERPRISE SOFTWARE	\$3,375,000	\$3,000,000	\$1,111,717	\$280,685	\$2,263,283	6/30/14
2011010	EP	07	HILLARY PRS REPLACEMENT	\$350,000	\$30,000	\$14,612	\$9,403	\$335,388	6/30/14
2011011	EP	07	INSPECT 54 CIP LINE ANTONIA-BRIDL	\$258,674	\$285,806	\$238,674	\$92,356	\$20,000	6/30/14
2011012	EP	07	LARGO PRS REPLACEMENT	\$350,000	\$30,000	\$14,612	\$9,403	\$335,388	6/30/14
2011014	EP	07	SEISMIC & STRUCTURAL ASSESS STEEL	\$217,192	\$217,192	\$134,110	\$69,391	\$83,082	6/30/14
2011015	EP	07	WILKES PRS REPLACEMENT	\$350,000	\$30,000	\$14,612	\$9,403	\$335,388	6/30/14
2011016	GM	07	PLC PANEL REPLACEMENT	\$532,000	\$0	\$145,807	\$145,807	\$346,193	6/30/14
2011024	DDC	07	BOARDROOM ENHANCEMENTS	\$389,000	\$179,000	\$106,421	\$4,351	\$282,579	6/30/14
2011026	LAB	07	RANCHO UNDERGROUND PWPS REFURBISHM	\$250,000	\$0	\$4,619	\$4,619	\$0	6/30/14
2011028	LAB	07	VALENCIA LS REFURBISHMENT	\$200,000	\$15,000	\$0	\$0	\$0	6/30/14
2011031	EP	07	NIGUEL ROAD RW LINE REHABILITATION	\$400,000	\$0	\$17,822	\$17,822	\$382,178	6/30/14
2011032	EP	07	OLD RANCH ROAD EASEMENT REFURBISHM	\$100,000	\$0	\$0	\$0	\$0	12/31/14
2011033	MM	07	ASSET MANAGEMENT PROGRAM	\$350,000	\$0	\$0	\$0	\$70,000	12/31/14
2011034	MM	07	GIS VIEWER AND CONFIGURATION	\$60,000	\$0	\$0	\$0	\$60,000	6/30/14
2011037	SLM	07	MISSION VIEJO HS LINE/VAULT REFURB	\$160,000	\$0	\$0	\$0	\$0	6/30/14
2011109	GM	07	PLC PANEL REPLACEMENT-RANCHO PS	\$0	\$23,000	\$0	\$0	\$23,000	6/30/14
2012009	LAB	7	BEACON HILL PS PUMP/GENERATOR REPLACEMENT	\$575,000	\$0	\$0	\$0	\$75,000	6/30/14
2012010	EP	7	CVP 16-INCH PW LINE REHABILITATION	\$650,000	\$0	\$0	\$0	\$50,000	6/30/14
2012011	EP	7	EASEMENT REHABILITATION PROGRAM - Phase 1	\$7,850,000	\$0	\$0	\$0	\$190,000	6/30/18
2012012	MM	7	FIELD GIS - SEWER LINE CLEANING & MH	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012013	MM	7	FIELD GIS - VALVE TURNING DATA SOFTWARE	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012016	LAB	7	LITTLE NIGUEL PS ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$0	6/30/14
2012007	LAB	7	LOWER SALADA LS VENTILATION UNIT REPLACEMENT	\$110,000	\$0	\$3,117	\$3,117	\$106,883	6/30/14
2012004	BAB	7	STONEHILL MH REHABILITATION PROGRAM	\$190,925	\$0	\$5,054	\$5,054	\$185,871	6/30/22

**TABLE B-3  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

**PROJECTS CARRIED FORWARD FROM THE PRIOR YEAR**

PROJECT NUMBER	PRJT MGR	FUND	PROJECT DESCRIPTION	ESTIMATED PROJECT AMOUNT	APPROVED EXPENSE AUTHORIZATION	EXPENDED FROM INCEPTION TO DATE	ESTIMATED PROJECT COSTS FOR FYE2013	FY 2013-2014 CDHED BUDGET	ESTIMATED COMPLETION DATE
2012018	LAB	7	MOULTON LF ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$20,000	6/30/14
2012019	LAB	7	NORTH ALISO LS ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$20,000	6/30/14
2012037		7	OSO PKWY 12"RW MAIN RELOCATION	\$192,000	\$20,660	\$0	\$0	\$192,000	6/30/14
2012005	EP	7	PLANT 3A EFFLUENT TM ANALYSIS/REHAB	\$150,000	\$0	\$87,567	\$87,567	\$62,433	6/30/14
2012021	LAB	7	REGIONAL LIFT STATION PUMPS 4&5 REPLACEMENT	\$320,000	\$0	\$0	\$0	\$320,000	6/30/14
2012008	LAB	7	REGIONAL LS VENTILATION UNIT REPLACEMENT	\$110,000	\$0	\$3,117	\$3,117	\$106,883	6/30/14
2012024	LAB	7	UPPER SALADA LF AUX. GENERATOR REPLACEMENT	\$375,000	\$0	\$0	\$0	\$375,000	6/30/14
2012025	LAB	7	UPPER SALADA LS ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$20,000	6/30/14
<i>Total</i>				\$25,271,294	\$6,452,088	\$3,713,174	\$848,686	\$7,091,740	

**WATER SUPPLY RELIABILITY FUND (WSR) (FUND 12)**

2006071	MTC	12	BAKER PIPELINE REGIONAL TREATMENT	\$26,000,000	\$5,810,000	\$1,401,395	\$1,702	\$5,000,000	12/31/15
2006099	MTC	12	ETWD/MNWD INTERTIE W/30 DIEMER PI	\$456,000	\$56,000	\$1,877	\$0	\$454,123	6/30/14
2008049	MTC	12	SOUTH ORANGE COASTAL OCEAN DESAL	\$700,000	\$660,000	\$662,419	\$0	\$20,000	12/31/15
2010013	JRM	12	LA PAZ BRIDGE CROSSING RW PIPELINE	\$370,000	\$115,000	\$54,429	\$246	\$0	6/30/14
2011056	EP	12	RW SYSTEM EXT (1500LF @4 LOCATIONS	\$500,000	\$0	\$9,542	\$9,542	\$0	12/31/14
2012038	MTC	12	UPPER CHIQUITA ENVIRONMENTAL MITIGATION	\$250,000	\$0	\$0	\$0	\$50,000	6/30/17
<b>TOTAL</b>				\$28,276,000	\$6,641,000	\$2,129,661	\$11,489	\$5,524,123	

**TABLE B-3  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

**PROJECTS CARRIED FORWARD FROM THE PRIOR YEAR**

PROJECT NUMBER	PRJT MGR	FUND	PROJECT DESCRIPTION	ESTIMATED PROJECT AMOUNT	APPROVED EXPENSE AUTHORIZATION	EXPENDED FROM INCEPTION TO DATE	ESTIMATED PROJECT COSTS FOR FYE2013	FY 2013-2014 '13 CDHED BUDGET	ESTIMATED COMPLETION DATE
<b>PLANNING &amp; CONSTRUCTION FUND (P&amp;C) (FUND 14)</b>									
2009010	MM	14	MISSION HOSPITAL SECONDARY FEED	\$380,000	\$0	\$0	\$0	\$0	6/30/15
2010001	EP	14	650-ZONE NIGUEL ROAD INTERTIE	\$640,000	\$0	\$0	\$0	\$0	12/31/15
2010003	JRM	14	KITE HILL P.R. RELOCATION	\$400,000	\$60,000	\$45,632	\$22,484	\$354,368	6/30/14
2011038	EP	14	E ALISO CRK RES RECIRCULATION SYST	\$141,000	\$20,000	\$68,790	\$68,790	\$72,210	6/30/14
2011040	EP	14	RES&PUMP LS SITE ACCESS	\$170,000	\$0	\$0	\$0	\$0	6/30/15
2011043	JRM	14	3A OUTFALL LINE VALVES	\$410,000	\$0	\$0	\$0	\$0	6/30/15
2011045	JRM	14	N ALISO LS BY-PASS & SITE IMPROVEM	\$200,000	\$20,000	\$9,584	\$0	\$0	6/30/14
2011077	JRM	14	MOULTON PEAK RADIO TOWER IMPROVEME	\$115,000	\$20,000	\$0	\$0	\$0	6/30/14
2012028	GM	14	GENERATOR AT BEAR BRAND RESERVOIR	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012029	GM	14	GENERATOR AT BRIDLEWOOD TAKEOUT	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012030	GM	14	GENERATOR AT MARGUERITE RESERVOIR	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012031	GM	14	GENERATOR AT MATHIS RES PS	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012033	GM	14	GENERATOR AT SEVILLE RESERVOIR	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012034	EP	14	LA PAZ/MOLTON PW SYSTEM RECONFIGURATION	\$500,000	\$0	\$0	\$0	\$75,000	6/30/14
2012035	LAB	14	MAIN OFFICE BACKUP GENERATOR	\$170,000	\$0	\$0	\$0	\$60,000	6/30/14
2012036	LAB	14	PLANT 2A BACKUP GENERATOR	\$200,000	\$0	\$0	\$0	\$20,000	6/30/14
<i>Total</i>				\$3,526,000	\$120,000	\$124,006	\$91,274	\$781,578	
<i>2013-14 CDHED Budget Total</i>								<b>\$13,397,440</b>	



**Appendix C**  
**Adopted 2013-14 Budget**

**TABLE C-1  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

<b>ADOPTED FY2013-14 PROJECTS</b>									
<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2013</b>	<b>FY 2013-2014 CDHED BUDGET</b>	<b>ESTIMATED COMPLETION DATE</b>
<b>REPLACEMENT &amp; REFURBISHMENT FUND (R&amp;R) (FUND 07)</b>									
2006038	BLD	07	REPLACE DIGITAL LINES W/WIRELESS N	\$2,315,267	\$1,900,000	\$1,415,267	\$7,242	\$100,000	12/31/15
2007030	DB	07	RANCHO RESERVOIR IRRIGATION SYSTEM	\$150,000	\$35,430	\$26,491	\$15,905	\$123,509	6/30/14
2009107	SLM	07	CROWN VALLEY WIDENING RELOCATION	\$210,000	\$210,000	\$60,400	\$2,333	\$149,600	6/30/14
2009115	JRM	07	SAN JUAN CREEK 30 EFFLUENT TM	\$2,900,000	\$216,000	\$136,928	\$45,278	\$79,072	6/30/15
2009167	MM	07	GEODATABASE REDEVELOPMENT	\$150,000	\$50,000	\$41,000	\$14,300	\$109,000	6/30/14
2010017	JRM	07	OPERATIONS FACILITY DRAINAGE IMPRO	\$1,301,236	\$150,000	\$101,236	\$15,396	\$0	6/30/14
2010018	EP	07	MATHIS-OSO BY-PASS	\$200,000	\$40,000	\$18,182	\$6,138	\$181,818	6/30/14
2010021	DB	07	MOULTON PEAK IRRIGATION PUMP REPLA	\$20,000	\$20,000	\$11,807	\$0	\$8,193	6/30/14
2010033	DDC	07	NEW DISTRICT ENTERPRISE SOFTWARE	\$3,375,000	\$3,000,000	\$1,111,717	\$280,685	\$2,263,283	6/30/14
2011010	EP	07	HILLARY PRS REPLACEMENT	\$350,000	\$30,000	\$14,612	\$9,403	\$335,388	6/30/14
2011011	EP	07	INSPECT 54 CIP LINE ANTONIA-BRIDL	\$258,674	\$285,806	\$238,674	\$92,356	\$20,000	6/30/14
2011012	EP	07	LARGO PRS REPLACEMENT	\$350,000	\$30,000	\$14,612	\$9,403	\$335,388	6/30/14
2011014	EP	07	SEISMIC & STRUCTURAL ASSESS STEEL	\$217,192	\$217,192	\$134,110	\$69,391	\$83,082	6/30/14
2011015	EP	07	WILKES PRS REPLACEMENT	\$350,000	\$30,000	\$14,612	\$9,403	\$335,388	6/30/14
2011016	GM	07	PLC PANEL REPLACEMENT	\$532,000	\$0	\$145,807	\$145,807	\$346,193	6/30/14
2011024	DDC	07	BOARDROOM ENHANCEMENTS	\$389,000	\$179,000	\$106,421	\$4,351	\$282,579	6/30/14
2011026	LAB	07	RANCHO UNDERGROUND PWPS REFURBISHM	\$250,000	\$0	\$4,619	\$4,619	\$0	6/30/14
2011028	LAB	07	VALENCIA LS REFURBISHMENT	\$200,000	\$15,000	\$0	\$0	\$0	6/30/14
2011031	EP	07	NIGUEL ROAD RW LINE REHABILITATION	\$400,000	\$0	\$17,822	\$17,822	\$382,178	6/30/14
2011032	EP	07	OLD RANCH ROAD EASEMENT REFURBISHM	\$100,000	\$0	\$0	\$0	\$0	12/31/14
2011033	MM	07	ASSET MANAGEMENT PROGRAM	\$350,000	\$0	\$0	\$0	\$70,000	12/31/14
2011034	MM	07	GIS VIEWER AND CONFIGURATION	\$60,000	\$0	\$0	\$0	\$60,000	6/30/14
2011037	SLM	07	MISSION VIEJO HS LINE/VAULT REFURB	\$160,000	\$0	\$0	\$0	\$0	6/30/14
2011109	GM	07	PLC PANEL REPLACEMENT-RANCHO PS	\$0	\$23,000	\$0	\$0	\$23,000	6/30/14
2012009	LAB	7	BEACON HILL PS PUMP/GENERATOR REPLACEMENT	\$575,000	\$0	\$0	\$0	\$75,000	6/30/14
2012010	EP	7	CVP 16-INCH PW LINE REHABILITATION	\$650,000	\$0	\$0	\$0	\$50,000	6/30/14
2012011	EP	7	EASEMENT REHABILITATION PROGRAM - Phase 1	\$7,850,000	\$0	\$0	\$0	\$190,000	6/30/18
2012012	MM	7	FIELD GIS - SEWER LINE CLEANING & MH	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012013	MM	7	FIELD GIS - VALVE TURNING DATA SOFTWARE	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012016	LAB	7	LITTLE NIGUEL PS ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$0	6/30/14
2012007	LAB	7	LOWER SALADA LS VENTILATION UNIT REPLACEMENT	\$110,000	\$0	\$3,117	\$3,117	\$106,883	6/30/14
2012004	BAB	7	STONEHILL MH REHABILITATION PROGRAM	\$190,925	\$0	\$5,054	\$5,054	\$185,871	12/31/13

**TABLE C-1  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

<b>ADOPTED FY2013-14 PROJECTS</b>									
<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2013</b>	<b>FY 2013-2014 CDHED BUDGET</b>	<b>ESTIMATED COMPLETION DATE</b>
2012018	LAB	7	MOULTON LF ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$20,000	6/30/14
2012019	LAB	7	NORTH ALISO LS ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$20,000	6/30/14
2012037		7	OSO PKWY 12"RW MAIN RELOCATION	\$192,000	\$20,660	\$0	\$0	\$192,000	6/30/14
2012005	EP	7	PLANT 3A EFFLUENT TM ANALYSIS/REHAB	\$150,000	\$0	\$87,567	\$87,567	\$62,433	6/30/14
2012021	LAB	7	REGIONAL LIFT STATION PUMPS 4&5 REPLACEMENT	\$320,000	\$0	\$0	\$0	\$320,000	6/30/14
2012008	LAB	7	REGIONAL LS VENTILATION UNIT REPLACEMENT	\$110,000	\$0	\$3,117	\$3,117	\$106,883	6/30/14
2012024	LAB	7	UPPER SALADA LF AUX. GENERATOR REPLACEMENT	\$375,000	\$0	\$0	\$0	\$375,000	6/30/14
2012025	LAB	7	UPPER SALADA LS ROOF REPLACEMENT	\$20,000	\$0	\$0	\$0	\$20,000	6/30/14
		7	EAST ALISO CREEK RES RECOAT & IMPROV	\$1,500,000	\$0	\$0	\$0	\$50,000	6/30/15
		7	MATHIS RW RES RECOAT & IMPROVE	\$800,000	\$0	\$0	\$0	\$800,000	6/30/14
		7	SOUTH RIDGE RW RES RECOAT & IMPROV	\$600,000	\$0	\$0	\$0	\$600,000	6/30/14
		7	REGIONAL LS FORCE MAIN REPLACEMENT	\$1,100,000	\$0	\$0	\$0	\$100,000	6/30/15
		7	LOWER SALADA LS FORCE MAIN REPLACEMENT	\$1,100,000	\$0	\$0	\$0	\$100,000	6/30/15
		7	FY 2013-14 MH REHABILITATION	\$350,000	\$0	\$0	\$0	\$350,000	6/30/14
		7	3A ETM REPLACEMENT - COUNTY OF ORANGE PHASE VII	\$450,000	\$0	\$0	\$0	\$450,000	6/30/15
		7	UNANTICIPATED PROJECTS FUND 7	\$20,500,000	\$0	\$0	\$0	\$500,000	6/30/23
JRWSS12		7	SCWD/JRWSS CAPITAL PROJECT	\$12,606,901	\$0	\$0	\$0	\$2,605,331	6/30/23
SOCWA104		7	2013/2014 SOCWA CAPITAL PC 2(R)	\$9,952,725	\$0	\$0	\$0	\$171,131	6/30/23
SOCWA105		7	2013/2014 SOCWA PC 5	\$13,777,784	\$0	\$0	\$0	\$280,313	6/30/23
		7	2013/2014 SOCWA PC 3A(R)	\$96,614	\$0	\$0	\$0	\$11,633	6/30/23
SOCWA106		7	2013/2014 SOCWA CAPITAL PC 15(R)	\$6,878,955	\$0	\$0	\$0	\$819,000	6/30/23
SOCWA107		7	2013/2014 SOCWA CAPITAL PC 17(R)	\$25,841,606	\$0	\$0	\$0	\$2,826,556	6/30/23
		7	2013/2014 SOCWA PC 21	\$723,909	\$0	\$0	\$0	\$560,000	6/30/23
		7	2013/2014 SOCWA PC 24	\$69,903	\$0	\$0	\$0	\$32,888	6/30/23
<i>Total</i>				<i>\$121,619,691</i>	<i>\$6,452,088</i>	<i>\$3,713,174</i>	<i>\$848,686</i>	<i>\$17,348,592</i>	

**TABLE C-1  
MOULTON NIGUEL WATER DISTRICT  
FISCAL YEAR 2013-2014**

<b>ADOPTED FY2013-14 PROJECTS</b>									
<b>PROJECT NUMBER</b>	<b>PRJT MGR</b>	<b>FUND</b>	<b>PROJECT DESCRIPTION</b>	<b>ESTIMATED PROJECT AMOUNT</b>	<b>APPROVED EXPENSE AUTHORIZATION</b>	<b>EXPENDED FROM INCEPTION TO DATE</b>	<b>ESTIMATED PROJECT COSTS FOR FYE2013</b>	<b>FY 2013-2014 '58 CDHED BUDGET</b>	<b>ESTIMATED COMPLETION DATE</b>
<b><i>WATER SUPPLY RELIABILITY FUND (WSR) (FUND 12)</i></b>									
2006071	MTC	12	BAKER PIPELINE REGIONAL TREATMENT	\$26,000,000	\$5,810,000	\$1,401,395	\$1,702	\$5,000,000	12/31/15
2006099	MTC	12	ETWD/MNWD INTERTIE W/30 DIEMER PI	\$456,000	\$56,000	\$1,877	\$0	\$454,123	6/30/14
2008049	MTC	12	SOUTH ORANGE COASTAL OCEAN DESAL	\$700,000	\$660,000	\$662,419	\$0	\$20,000	12/31/15
2010013	JRM	12	LA PAZ BRIDGE CROSSING RW PIPELINE	\$370,000	\$115,000	\$54,429	\$246	\$0	6/30/14
2011056	EP	12	RW SYSTEM EXT (1500LF @4 LOCATIONS	\$500,000	\$0	\$9,542	\$9,542	\$0	12/31/14
2012038	MTC	12	UPPER CHIQUITA ENVIRONMENTAL MITIGATION	\$250,000	\$0	\$0	\$0	\$50,000	6/30/17
		12	FY 2013-14 RW RETROFITS	\$100,000				\$100,000	6/30/14
<b><i>TOTAL</i></b>				<b><i>\$28,376,000</i></b>	<b><i>\$6,641,000</i></b>	<b><i>\$2,129,661</i></b>	<b><i>\$11,489</i></b>	<b><i>\$5,624,123</i></b>	
<b><i>PLANNING &amp; CONSTRUCTION FUND (P&amp;C) (FUND 14)</i></b>									
2009010	MM	14	MISSION HOSPITAL SECONDARY FEED	\$380,000	\$0	\$0	\$0	\$0	6/30/15
2010001	EP	14	650-ZONE NIGUEL ROAD INTERTIE	\$640,000	\$0	\$0	\$0	\$0	12/31/15
2010003	JRM	14	KITE HILL P.R. RELOCATION	\$400,000	\$60,000	\$45,632	\$22,484	\$354,368	6/30/14
2011038	EP	14	E ALISO CRK RES RECIRCULATION SYST	\$141,000	\$20,000	\$68,790	\$68,790	\$72,210	6/30/14
2011040	EP	14	RES&PUMP LS SITE ACCESS	\$170,000	\$0	\$0	\$0	\$0	6/30/15
2011043	JRM	14	3A OUTFALL LINE VALVES	\$410,000	\$0	\$0	\$0	\$0	6/30/15
2011045	JRM	14	N ALISO LS BY-PASS & SITE IMPROVEM	\$200,000	\$20,000	\$9,584	\$0	\$0	6/30/14
2011077	JRM	14	MOULTON PEAK RADIO TOWER IMPROVEME	\$115,000	\$20,000	\$0	\$0	\$0	6/30/14
2012028	GM	14	GENERATOR AT BEAR BRAND RESERVOIR	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012029	GM	14	GENERATOR AT BRIDLEWOOD TAKEOUT	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012030	GM	14	GENERATOR AT MARGUERITE RESERVOIR	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012031	GM	14	GENERATOR AT MATHIS RES PS	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012033	GM	14	GENERATOR AT SEVILLE RESERVOIR	\$40,000	\$0	\$0	\$0	\$40,000	6/30/14
2012034	EP	14	LA PAZ/MOLTON PW SYSTEM RECONFIGURATION	\$500,000	\$0	\$0	\$0	\$75,000	6/30/14
2012035	LAB	14	MAIN OFFICE BACKUP GENERATOR	\$170,000	\$0	\$0	\$0	\$60,000	6/30/14
2012036	LAB	14	PLANT 2A BACKUP GENERATOR	\$200,000	\$0	\$0	\$0	\$20,000	6/30/14
		14	UNANTICIPATED PROJECTS FUND 14	\$5,850,000				\$100,000	6/30/22
<b><i>Total</i></b>				<b><i>\$9,376,000</i></b>	<b><i>\$120,000</i></b>	<b><i>\$124,006</i></b>	<b><i>\$91,274</i></b>	<b><i>\$881,578</i></b>	
<b><i>2013-14 C&amp;B [ ] &amp; d Budget Total</i></b>								<b><i>\$23,854,292</i></b>	

*Purpose: The capital financing policy sets forth guidelines for the financing of capital projects. It is the District's policy to obtain financing when appropriate to:*

- *Achieve an equitable allocation of capital costs/charges between current and future system users*
- *To provide more manageable rates in the near and medium term*
- *To minimize rate volatility*
- *Expedite critical infrastructure project*

#### **USE OF CAPITAL FINANCING**

Capital financing shall include funding from capital reserves, general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, and other financing obligations permitted to be issued or incurred under California law. Proceeds shall be used only to purchase or construct major infrastructure, facilities and real property.

Repayment of the obligation will not exceed the useful life of the projects financed. The District will seek to minimize the repayment period when feasible. Generally repayment period range from 20 to 30 years subject to market conditions.

To minimize interest rates the District will seek to issue financing with parity to existing obligations. Financial conditions specified in existing agreements must be met in order to issue parity financings.

Existing obligations require revenues net of all expenses shall be a minimum of 125 percent of the maximum annual debt service (as defined in the agreements). Revenues net of all expenses should be maintained at a minimum 175 percent of the maximum annual debt service for financial planning purposes. Annual adjustments to the District's rates will be made as necessary to maintain a minimum 175 percent coverage factor.

#### **RESPONSIBILITY**

The primary responsibility for developing financing recommendations rests with the Director of Finance/Treasurer. In conjunction with updates to the 10-Year Financial Plan the Director of Finance/Treasurer will make recommendations to the Board of Directors for capital financing. To initiate capital financing the Director of Finance/Treasurer shall present a resolution of intent for approval of the Board of Directors.

*Purpose: This policy establishes the level of reserves necessary for maintaining the District's credit worthiness and for adequately providing for:*

- *Funding infrastructure replacement and refurbishment and new infrastructure*
- *Economic uncertainties, extraordinary costs, and other financial impacts*
- *Loss of significant revenue sources such as property tax receipts or connection fees*
- *Local disasters or catastrophic events*
- *Losses not covered by insurance*
- *Future debt or capital obligations*
- *Cash flow requirements*
- *Unfunded mandates including costly regulatory requirements*
- *Contractual obligations*
- *Credit market disruptions*

### **GENERAL RESERVES**

General Operating Reserves: Will provide liquidity for funding day-to-day operating expenses. The minimum amount of General Operating Reserves will equal three months of operating expenses. The maximum amount of General Operating Reserves will equal twelve months of operating expenses. The General Operating Reserves will be maintained in the District's General Fund.

Self-Insurance Reserves: Will fund property and liability insurance deductibles, losses exceeding insurance limits and unemployment claims. The minimum amount of Self-Insurance Reserves will equal five times the current JPIA property insurance deductible (current deductible is up to \$50,000) and the maximum amount of Self-Insurance Reserves will equal twelve times the current JPIA property insurance deductible. The Self-Insurance reserves will be maintained in the District's General Fund.

Rate Stabilization Reserves: To avoid large fluctuations in customer water and sewer rates, the District will accumulate Rate Stabilization Reserves to provide for losses of revenue, significant increases in water purchase costs, and other extraordinary financial impacts to revenues and expenses. The District will maintain a Reserve equal to fifty percent of maximum annual debt service. The Rate Stabilization Reserves will be maintained in the Rate Stabilization Fund.

### **CAPITAL IMPROVEMENT RESERVES**

The Replacement and Refurbishment (R&R) Reserves, the Planning and Construction and the Water Supply Reliability Reserves will constitute the District's Capital Reserves. Key objectives for accumulating these Reserves are to fund projects identified in the Long Range Plan and the 10-Year Financial Plan and to reduce the volatility of water and sewer rate increases.

Replacement and Refurbishment Reserves: Will fund the replacement and refurbishment of existing assets in conjunction with the District's Asset Management Plan. The minimum amount of R&R Reserves will equal five percent of the total ten-year expected capital spending on R&R projects. All amounts will be maintained in a separate R&R fund.

Planning and Construction Reserves: Will fund new infrastructure projects other than the Water Supply Reliability (WSR) projects. These reserves are an integral part of the District's capital plan documented in its Long-Range Plan and 10-Year Financial Plan. The minimum amount of Planning and Construction reserves will equal five percent of the total ten-year capital spending. All amounts will be maintained in a separate Planning and Construction Fund.

Water Supply Reliability Reserves: Will fund projects such as reservoirs and interties that will increase the number of days the District can serve its customers upon a planned or unplanned interruption in service from Municipal Water District of Orange County as supplied by Metropolitan Water District of Southern California. The minimum amount of the WSR Reserves will be five percent of the total ten-year expected capital spending for WSR projects. All amounts will be maintained in a separate WSR Fund.

Capital Reserve Maximum Reserve Level: The maximum sum of all monies in the Capital Reserves will not exceed the projected amount of the Capital Projects on a 10-year basis.

### **DEBT SERVICES RESERVES**

The District will provide Debt Service Reserves are held in trust with a third party trustee as provided for in each debt agreement. Increases and decreases to these reserves will be as provided for in the various legal agreements associated with the debt issuance. The District's accounting records show these amounts in various debt funds.

### **PROCEDURE FOR USING RESERVE FUNDS**

General Operating and Self-Insurance Reserves: Can be used at any time to meet cash flow requirements of District operations. Authority to use the funds will be consistent with the District's Administrative Policy Manual.

Replacement and Refurbishment, Planning and Construction and Water Supply Reliability (Capital) Reserves: The Board of Directors will authorize use of Capital Improvement Reserves during the budget process. Capital Improvement Reserves are also available for unplanned (unbudgeted) capital replacement. When appropriate, the Board may adopt Refurbishment Resolutions as necessary to advance reserves prior to obtaining external capital financing. Authorization for the use of Capital Improvement Reserves for unplanned capital replacement will be consistent with the District's Administrative Policy Manual.

Rate Stabilization Funds: The Director of Finance/Treasurer is authorized to use rate stabilization funds to supplement operating revenues when one or more of the following occur:

- Total revenue is projected to be five percent or more above below than the annual budget
- Total expense is projected to be five percent or more above the annual budget
- Developing the budget to avoid large fluctuations in customer water and sewer rates as directed by the Board of Directors
- Amounts are needed to meet the net revenue debt service covenants goals as specified in the District's Capital Financing Policy

- Amount are needed to meet the additional bond test for issuance of new debt as directed by the Board of Directors

### **PROCEDURES FOR MONITORING RESERVE LEVELS**

The Director of Finance/Treasure will submit a reserve analysis to the Board of Directors upon the occurrence of the following events:

- Board of Directors deliberation of the annual budget process
- Board of Directors deliberation of a water and sewer rate increase
- When a major change in conditions threatens the reserve levels established within this policy

If the analysis indicates projected or actual reserve levels falling 10% below or above the levels outlined in this policy, at least one of the following actions shall be included with the analysis:

- An explanation of why the reserve levels are not at the targeted level, and/or
- A course of action to bring reserve levels within the minimum and maximum levels prescribed



*Purpose: It is the purpose of these Policies to authorize the General Manager, or his or her designee, to implement these adopted Financial Policies by developing internal procedures, monitoring, and reporting requirements that will help ensure that the financial policy goals are reflected in the District's day-to-day operations.*

### **FINANCIAL REPORTING**

All District's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), standards of the Governmental Account Standards Board (GASB), and strives to meet the stringent requirements of the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting requirements.

An Annual Audit will be performed by an independent public accounting firm; with an Audit Opinion to be included with the District's published Comprehensive Annual Financial Report (CAFR). The independent auditor will present the CAFR and discuss audit findings concerning internal controls and operational deficiencies at a public meeting.

The District will strive to submit the CAFR to the GFOA Certification of Achievement for Excellence in Financial Reporting Program each year.

### **FINANCIAL PLANS**

The District will use a two-year budget as a short-term planning tool, while continuing to emphasize long-range planning and ongoing effective District management.

The second planning tool will be long-range, and will be a 10-year Financial Model that includes all revenues and expenditures for the District including operating costs, debt obligations and covenants, reserve requirements, capital improvement projects, refurbishment/replacement projects, cost of services, joint powers agreements and obligations, and cash flow needs.

The third planning tool will be the "Long Range Plan." The purpose of the Long Range Plan is to guide the District in fulfilling its Vision and Mission, and at the same time, respond to its changing circumstances and external conditions. The Plan includes the 10-year Financial Model as an essential component. This Plan will be updated every two years.

### **BUDGET – APPROPRIATIONS**

The District will strive to maintain a balanced operating budget for all funds, with total ongoing revenues equal to or greater than total ongoing expenditures, so that at year-end, all these funds have a positive fund balance and the General Fund reserve balance is maintain as required.

The MNWD Board of Director's hold public meetings and adopts the District's bi-annual budget and may modify appropriations with majority approval throughout the fiscal year. Changes in appropriations at the fund level during the year must be submitted by the District staff for formal Board review and approval. The legal level of expenditures is controlled at the fund level, and appropriations lapse at the end of each fiscal year unless encumbered for re-appropriation by the Board in the following fiscal year.

**ENTERPRISE FUNDS – RATES**

The District will set water and sewer rates at levels, which fully cover the total direct and indirect costs – including operations and maintenance, capital outlay, reserve requirements, and cash flow and debt service requirements.

The District will review and adjust enterprise fees and rate structure as required to ensure that they remain appropriate and equitable from the standpoint that they represent the cost of service.

**CAPITAL MANAGEMENT – INFRASTRUCTURE**

The District will maintain a long-range fiscal perspective through the use of Capital Improvement Plan (CIP) to maintain the quality of District water and sewer infrastructure. The purpose of a long-term CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness, as well as conformance to established District policies.

The Plan will be updated annually, including anticipated funding sources. The Capital Improvement Plan will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities and projects that expand or add to the District's existing infrastructure. Adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability is essential.

The District will evaluate both “pay-as-you-go” and long-term bond financing for CIP construction during the regular review of the Plan.

**RESERVE POLICY**

All fund designations and reserves, as established by the Board, will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the District's 10-year Financial Model.

**RISK MANAGEMENT**

The District will identify and quantify all areas of financial and operating risk, and prepare contingencies for those risks, including legal liabilities, infrastructure maintenance, refurbishment and replacement, emergency response, contract and MOU employee obligations. The District will work with the state retirement system (CalPERS Risk Pool) and insurance pool (ACWA/JPIA) representatives to seek full coverage of actuarially projected funding requirements.

**DEBT**

The District will consider the use of debt financing for one-time capital improvement projects. The District will seek to maintain and, if necessary, improve the District's current bond rating, in order to minimize borrowing costs and preserve access to credit. Currently the District has been given a “AAA” rating of several of the outstanding bond issues. It is the goal of the District to maintain these ratings in the future.

**INVESTMENTS**

Investments and cash management are the responsibility of the District Treasurer or designee. The District's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in determining individual investment placements: 1.) Safety, 2.) Liquidity, and 3.) Yield. The priorities of these factors are further established by the adopted Statement of Investment Policy.

**PROCUREMENT**

The purchasing and procurement system will encourage full and open completion on all purchases and sales to the extent required by law for Special Districts.

Public service is a public trust. Each District employee and elected official has a responsibility to the rate payers of the District for honesty, loyalty, and the performance of their duties under the highest ethical principles, the District will strive to avoid the "appearance of wrongdoing" by treating all contactors and vendors impartially, not giving any contractor or vendor unfair advantage, safeguarding proprietary information, and avoiding any potential conflicts of interest.

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