

# CRESCENTA VALLEY WATER DISTRICT, CA

Adopted Budget  
for Fiscal Year 2025-26



Prepared by:  
Finance and Administration Department



## KEY BUDGET ASSUMPTIONS

### REVENUE

1. Proposed rates are adopted by the Board
2. No change in customer accounts
3. No change in volumetric sales (water usage)

### OPERATING EXPENSES

1. Source of Supply can range from 60% - 40% Groundwater, supplemented by imported water
2. Water wholesaler rate increase of 10% (Foothill Municipal Water District)
3. Wastewater processing charge decrease of 10% (City of Los Angeles)
4. Electricity rate increase of 10% (SoCal Edison and Glendale Water & Power)

### SALARIES AND BENEFITS

1. COLA increase of 3.0%
2. Merit increases ranging from 0% - 7.5%
3. Total of 5 new positions added and 4 positions eliminated
4. PERS contribution based on CalPERS normal cost plus unfunded actuarial liability (minimum required contribution)

### OTHER

1. No OPEB Contribution

### CAPITAL

1. Completion of FY25 deferred CIP and continuation of "Pipeline Ramp-up Plan"<sup>1</sup>
2. Significant savings anticipated from the continuation of the In-house Pipeline (IHP) program.

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<sup>1</sup> A component of the "2020 Long-Term Infrastructure Reliability and Funding Roadmap"

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## Consolidated Summary

| FY26 Proposed Budget               |   | Water                | Wastewater          | Total                |
|------------------------------------|---|----------------------|---------------------|----------------------|
| <b>Revenue*</b>                    |   |                      |                     |                      |
|                                    | Water Sales - Fixed                       | \$ 5,481,000         | \$ -                | \$ 5,481,000         |
|                                    | Water Sales - Metered                     | 9,741,400            | -                   | 9,741,400            |
|                                    | Wastewater - User Charges                 | -                    | 4,485,000           | 4,485,000            |
|                                    | Interest Income Water                     | 310,000              | -                   | 310,000              |
|                                    | Other Income Water                        | 2,390,000            | 28,200              | 2,418,200            |
|                                    | Construction Revenue                      | 199,000              | 39,000              | 238,000              |
| <b>Revenue</b>                     |   | <b>\$ 18,121,400</b> | <b>\$ 4,552,200</b> | <b>\$ 22,673,600</b> |
| <b>Expenses</b>                    |   |                      |                     |                      |
|                                    | Labor & Benefits                          | \$ 5,170,400         | \$ 1,576,400        | \$ 6,746,800         |
|                                    | Imported Water (Glendale)                 | 70,000               | -                   | 70,000               |
|                                    | Imported Water (Foothill)                 | 3,900,000            | -                   | 3,900,000            |
|                                    | Power Cost                                | 1,000,000            | 6,000               | 1,006,000            |
|                                    | City of LA Sewer Services                 | -                    | 1,290,500           | 1,290,500            |
|                                    | Operating Cost                            | 4,194,000            | 920,100             | 5,114,100            |
| <b>Expenses</b>                    |   | <b>\$ 14,334,400</b> | <b>\$ 3,793,000</b> | <b>\$ 18,127,400</b> |
| <b>Debt Service</b>                |   | <b>\$ 1,157,800</b>  | <b>\$ -</b>         | <b>\$ 1,157,800</b>  |
| <b>Net Before Capital Expenses</b> |   | <b>\$ 2,629,200</b>  | <b>\$ 759,200</b>   | <b>\$ 3,388,400</b>  |
| <b>CIP &amp; OPEB</b>              |   |                      |                     |                      |
|                                    | Pipeline                                  | 10,750,000           | -                   | 10,750,000           |
|                                    | All Other CIP                             | 3,200,000            | 209,000             | 3,409,000            |
|                                    | Capital Outlays & Equip                   | 723,750              | 86,250              | 810,000              |
|                                    | OPEB                                      | -                    | -                   | -                    |
| <b>Total CIP &amp; OPEB</b>        |   | <b>14,673,750</b>    | <b>295,250</b>      | <b>14,969,000</b>    |
|                                    | <i>Bond Proceeds (from 2024 issuance)</i> | <i>(10,750,000)</i>  | <i>-</i>            | <i>(10,750,000)</i>  |
| <b>Change in Reserve</b>           |   | <b>(1,294,550)</b>   | <b>463,950</b>      | <b>(830,600)</b>     |

### Summary of Impacts on Reserve Funds

| Reserve Fund                |                     |                     |                     |
|-----------------------------|---------------------|---------------------|---------------------|
| Beginning Balance**         | \$ 11,614,500       | \$ 1,952,200        | \$ 13,566,700       |
| Changes to Reserves         | (1,294,550)         | 463,950             | (830,600)           |
| <b>Ending Balance</b>       | <b>10,319,950</b>   | <b>2,416,150</b>    | <b>12,736,100</b>   |
| Target***                   | 5,760,000           | 3,007,600           | 8,767,600           |
| <b>Above (Below) Target</b> | <b>\$ 4,559,950</b> | <b>\$ (591,450)</b> | <b>\$ 3,968,500</b> |

| Bond Funds                      |                |          |                |
|---------------------------------|----------------|----------|----------------|
| Beginning Balance               | \$ 10,905,000  | \$ -     | \$ 10,905,000  |
| Bond Proceeds used for pipeline | 10,750,000     | -        | 10,750,000     |
| <b>Ending Balance</b>           | <b>155,000</b> | <b>-</b> | <b>155,000</b> |

\* Revue projections based on approval of proposed rate increase.

\*\* Fund beginning balances are based on unaudited FY2025 projections.

\*\*\* Target reserve levels are calculated using the reserve policy adopted on 7/28/2020.

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Consolidated Budget Comparisons

| Fund Budget Category          |                           | Proposed<br>FY 26 Budget | FY25 Budget v Proposed FY26 Budget |              |          | FY25 Projections v Proposed FY26 Budget |              |          |
|-------------------------------|---------------------------|--------------------------|------------------------------------|--------------|----------|---|--------------|----------|
|                               |                           |                          | FY25 Budget                        | \$ Change    | % Change | FY25 Projected                          | \$ Change    | % Change |
| Revenue*                      |                           |                          |                                    |              |          |   |              |          |
|                               | Water Sales - Fixed       | \$ 5,481,000             | \$ 3,910,000                       | \$ 1,571,000 | 40%      | \$ 3,907,000                            | \$ 1,574,000 | 40%      |
|                               | Water Sales - Metered     | 9,741,400                | 9,500,000                          | 241,400      | 3%       | 10,500,000                              | (758,600)    | -7%      |
|                               | Wastewater - User Charges | 4,485,000                | 3,900,000                          | 585,000      | 15%      | 3,850,000                               | 635,000      | 16%      |
|                               | Interest Income           | 310,000                  | 410,000                            | (100,000)    | -24%     | 600,000                                 | (290,000)    | -48%     |
|                               | Other Income              | 2,418,200                | 2,380,964                          | 37,236       | 2%       | 2,284,400                               | 133,800      | 6%       |
|                               | Construction Revenue      | 238,000                  | 229,000                            | 9,000        | 4%       | 231,300                                 | 6,700        | 3%       |
| Revenue                       |                           | \$ 22,673,600            | \$ 20,329,964                      | \$ 2,343,636 | 12%      | \$ 21,372,700                           | \$ 1,300,900 | 6%       |
| Expenses                      |                           |                          |                                    |              |          |   |              |          |
|                               | Labor & Benefits          | 6,746,800                | 6,183,607                          | 563,193      | 9%       | 6,078,000                               | 668,800      | 11%      |
|                               | Imported Water (Glendale) | 70,000                   | 68,000                             | 2,000        | 3%       | 50,000                                  | 20,000       | 40%      |
|                               | Imported Water (Foothill) | 3,900,000                | 3,805,000                          | 95,000       | 2%       | 3,500,000                               | 400,000      | 11%      |
|                               | Power Cost                | 1,006,000                | 955,000                            | 51,000       | 5%       | 705,000                                 | 301,000      | 43%      |
|                               | City of LA Sewer Services | 1,290,500                | 1,440,000                          | (149,500)    | -10%     | 1,440,000                               | (149,500)    | -10%     |
|                               | Operating Cost            | 5,114,100                | 5,375,718                          | (261,618)    | -5%      | 4,613,200                               | 500,900      | 11%      |
| Expenses                      |                           | \$ 18,127,400            | \$ 17,827,325                      | \$ 300,075   | 2%       | \$ 16,386,200                           | \$ 1,741,200 | 11%      |
| Debt Service                  |                           | \$ 1,157,800             | \$ 1,157,818                       | \$ (18)      | 0%       | \$ 1,157,800                            | \$ -         | 0%       |
| Net Before Capital Expenses   |                           | \$ 3,388,400             | \$ 1,344,821                       | \$ 2,043,579 | 152%     | \$ 3,828,700                            | \$ (440,300) | -11%     |
| CIP & OPEB                    |                           |                          |                                    |              |          |   |              |          |
|                               | Pipeline                  | 10,750,000               | 4,072,850                          | 6,677,150    | 164%     | 850,000                                 | 9,900,000    | 1165%    |
|                               | All Other CIP             | 3,409,000                | 1,766,000                          | 1,643,000    | 93%      | 1,182,000                               | 2,227,000    | 188%     |
|                               | Capital Outlays & Equip   | 810,000                  | 350,000                            | 460,000      | 131%     | 350,000                                 | 460,000      | 131%     |
|                               | OPEB                      | -                        | -                                  | -            | 0%       | -                                       | -            | 0%       |
| Total CIP & OPEB              |                           | 14,969,000               | 6,188,850                          | 8,780,150    | 142%     | 2,382,000                               | 12,587,000   | 528%     |
| Bond Proceeds (2024 issuance) |                           | (10,750,000)             | (4,072,850)                        | (6,677,150)  |          | (850,000)                               | (9,900,000)  |          |
| Change in Reserve             |                           | (830,600)                | (771,179)                          | (59,421)     |          | 2,296,700                               | (3,127,300)  |          |

Summary of Impacts on Funds

| Reserve Fund         |               |
|----------------------|---------------|
| Beginning Balance**  | \$ 13,566,700 |
| Changes to Reserves  | (830,600)     |
| Ending Balance       | 12,736,100    |
| Target***            | 8,767,600     |
| Above (Below) Target | \$ 3,968,500  |

| Bond Funds        |               |
|-------------------|---------------|
| Beginning Balance | \$ 10,905,000 |
| Bond Proceeds l   | 10,750,000    |
| Ending Balance    | 155,000       |

\* Revue projections based on approval of proposed rate increase.  
\*\* Fund beginning balances are based on unaudited FY2025 projections.  
\*\*\* Target reserve levels are calculated using the reserve policy adopted on 7/28/2020.

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Consolidated Revenue

| Proposed FY26 Budget           |               | FY25 Budget v Proposed FY26 Budget |           |          | FY25 Projections v Proposed FY26 Budget |              |          |
|--------------------------------|---------------|------------------------------------|-----------|----------|---|--------------|----------|
| Description                    | Budget        | FY25 Budget                        | \$ Change | % Change | FY25 Projected                          | \$ Change    | % Change |
| Revenue*                       |               |                                    |           |          |   |              |          |
| Water Sales - Consumers        | \$ 9,100,000  | 8,900,000                          | 200,000   | 2%       | \$ 10,000,000                           | \$ (900,000) | -9%      |
| Irrigation                     | 641,400       | 600,000                            | 41,400    | 7%       | 500,000                                 | 141,400      | 28%      |
| Water Sales- Service Charge    | 5,400,000     | 3,800,000                          | 1,600,000 | 42%      | 3,800,000                               | 1,600,000    | 42%      |
| Water Sales - Fire Service     | 81,000        | 110,000                            | (29,000)  | -26%     | 107,000                                 | (26,000)     | -24%     |
| Capital Charge                 | 2,045,000     | 1,898,611                          | 146,389   | 8%       | 1,898,600                               | 146,400      | 8%       |
| Water Sales - Others           | 81,000        | 75,000                             | 6,000     | 8%       | 66,000                                  | 15,000       | 23%      |
| Meter Installation/Hydrant     | 54,000        | 50,000                             | 4,000     | 8%       | 50,000                                  | 4,000        | 8%       |
| Water Systems Connect Fee      | 145,000       | 140,000                            | 5,000     | 4%       | 145,000                                 | -            | 0%       |
| Wastewater User Charges        | 4,485,000     | 3,900,000                          | 585,000   | 15%      | 3,850,000                               | 635,000      | 16%      |
| Property Owner Assessments     | 35,000        | 35,000                             | -         | 0%       | 32,000                                  | 3,000        | 9%       |
| Sewer Permits                  | 4,000         | 4,000                              | -         | 0%       | 4,000                                   | -            | 0%       |
| Other Income - Misc            | 75,000        | 55,000                             | 20,000    | 36%      | 105,000                                 | (30,000)     | -29%     |
| Other Income - Flood Meters    | -             | -                                  | -         | 0%       | 300                                     | (300)        | -100%    |
| Other Income - Applications    | 20,000        | 20,000                             | -         | 0%       | 20,000                                  | -            | 0%       |
| Other Income - Cell Towers     | 4,000         | 30,000                             | (26,000)  | -87%     | 4,500                                   | (500)        | -11%     |
| Interest Earned - Water        | 200,000       | 180,000                            | 20,000    | 11%      | 290,000                                 | (90,000)     | -31%     |
| Interest Earned-2024 COPS      | 100,000       | 220,000                            | (120,000) | -55%     | 300,000                                 | (200,000)    | -67%     |
| Gain/Loss Sale of Investments  | 10,000        | 10,000                             | -         | 0%       | 10,000                                  | -            | 0%       |
| Rental Income - PA House       | 17,500        | 16,960                             | 540       | 3%       | 16,900                                  | 600          | 4%       |
| Rental Income - Sycamore House | 29,100        | 28,279                             | 821       | 3%       | 28,200                                  | 900          | 3%       |
| Rental Income- Mills House     | 46,600        | 45,114                             | 1,486     | 3%       | 45,200                                  | 1,400        | 3%       |
| Grant Revenue - State          | 100,000       | 212,000                            | (112,000) | -53%     | 100,000                                 | -            | 0%       |
| Revenue                        | \$ 22,673,600 | 20,329,964                         | 2,343,636 | 12%      | \$ 21,372,700                           | \$ 1,300,900 | 6%       |

\* Revue projections based on approval of proposed rate increase.

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Consolidated Expense Summary

| Proposed FY26 Budget          |              |
|-------------------------------|--------------|
| Description                   | Budget       |
| Compensation and Benefits     |              |
| Director Fees                 | \$ 48,000    |
| Salaries                      | 3,447,700    |
| Overtime                      | 199,300      |
| Standby Pay                   | 141,600      |
| Automobile Allowance          | 21,600       |
| Phone Allowance               | 3,500        |
| Employer Portion of PERS      | 989,600      |
| Taxes-Payroll                 | 395,300      |
| Sick Leave/Vacation-Office    | 377,100      |
| Health Dental Vision          | 719,600      |
| Retiree Health Care Expense   | 241,000      |
| Life and Disability Insurance | 19,700       |
| Self Insurance                | 24,500       |
| Wellness Program              | 12,800       |
| Workers' Compensation Ins     | 105,500      |
| Compensation and Benefits     | \$ 6,746,800 |

| FY25 Budget v Proposed FY26 Budget |            |           |          |
|------------------------------------|------------|-----------|----------|
| FY25 Budget                        |            | \$ Change | % Change |
|                                    |            |           |          |
| 48,000                             | \$ -       | 0%        |          |
| 3,203,052                          | 244,648    | 8%        |          |
| 150,603                            | 48,697     | 32%       |          |
| 116,906                            | 24,694     | 21%       |          |
| 21,600                             | -          | 0%        |          |
| 3,024                              | 476        | 16%       |          |
| 877,322                            | 112,278    | 13%       |          |
| 390,024                            | 5,276      | 1%        |          |
| 362,569                            | 14,531     | 4%        |          |
| 572,327                            | 147,273    | 26%       |          |
| 241,320                            | (320)      | 0%        |          |
| 18,366                             | 1,334      | 7%        |          |
| 28,032                             | (3,532)    | -13%      |          |
| 11,000                             | 1,800      | 16%       |          |
| 139,463                            | (33,963)   | -24%      |          |
| \$ 6,183,607                       | \$ 563,193 | 9%        |          |

| FY25 Projections v Proposed FY26 Budget |              |           |          |
|---|--------------|-----------|----------|
| FY25 Projected                          |              | \$ Change | % Change |
|   |              |           |          |
| \$ 29,000                               | \$ 19,000    | 66%       |          |
| 3,077,000                               | 370,700      | 12%       |          |
| 282,700                                 | (83,400)     | -30%      |          |
| 109,000                                 | 32,600       | 30%       |          |
| 19,200                                  | 2,400        | 13%       |          |
| 3,100                                   | 400          | 13%       |          |
| 900,000                                 | 89,600       | 10%       |          |
| 295,300                                 | 100,000      | 34%       |          |
| 369,900                                 | 7,200        | 2%        |          |
| 596,000                                 | 123,600      | 21%       |          |
| 241,300                                 | (300)        | 0%        |          |
| 18,100                                  | 1,600        | 9%        |          |
| 22,600                                  | 1,900        | 8%        |          |
| 10,500                                  | 2,300        | 22%       |          |
| 104,300                                 | 1,200        | 1%        |          |
| \$ 6,078,000                            | \$ 1,048,800 | 17%       |          |

Crescenta Valley Water District  
Proposed Budget  
FY 2025-26

Consolidated Expense Summary

| Proposed FY26 Budget            |                     |
|---------------------------------|---------------------|
| Description                     | Budget              |
| <b>Gen'l and Admin Expenses</b> |                     |
| GL, Property, Fidelity Ins      | \$ 220,500          |
| Accounting                      | 43,000              |
| Legal                           | 280,000             |
| Administrative Consultants      | 811,900             |
| Interns                         | 21,800              |
| Election Expense                | -                   |
| Building Maintenance-Office     | 119,100             |
| Landscaping Expense             | 30,500              |
| Office Supplies & Misc Expense  | 20,300              |
| Misc Expense - COVID-19         | -                   |
| Computers and Network           | 8,600               |
| Computer Software               | 311,800             |
| Utilities                       | 52,300              |
| Enterprise Voice Com            | 67,000              |
| Printing Postage Stationery     | 135,000             |
| Water System Fees               | 65,000              |
| Engineering Expense             | 5,100               |
| Training-Office                 | 18,500              |
| Conferences & Seminars          | 65,000              |
| Misc Administration             | 59,300              |
| Memberships/Subscriptions       | 76,900              |
| Bank Charges                    | 90,000              |
| Water Conservation Expense      | 10,000              |
| Water Conservation Rebates      | 5,000               |
| Community Outreach              | 30,000              |
| Operator Certifications-Educ    | 18,900              |
| Tuition Reimburse               | 10,000              |
| <b>Gen'l and Admin Expenses</b> | <b>\$ 2,575,500</b> |

| FY25 Budget v Proposed FY26 Budget |                     |             |
|------------------------------------|---------------------|-------------|
| FY25 Budget                        | \$ Change           | % Change    |
| \$ 210,000                         | \$ 10,500           | 5%          |
| 36,000                             | 7,000               | 19%         |
| 280,000                            | -                   | 0%          |
| 1,251,080                          | (439,180)           | -35%        |
| 32,200                             | (10,400)            | -32%        |
| 89,500                             | (89,500)            | -100%       |
| 109,000                            | 10,100              | 9%          |
| 32,400                             | (1,900)             | -6%         |
| 19,633                             | 667                 | 3%          |
| 1,833                              | (1,833)             | -100%       |
| 9,612                              | (1,012)             | -11%        |
| 292,400                            | 19,401              | 7%          |
| 51,533                             | 767                 | 1%          |
| 80,100                             | (13,100)            | -16%        |
| 133,000                            | 2,000               | 2%          |
| 65,000                             | -                   | 0%          |
| 5,040                              | 60                  | 1%          |
| 23,500                             | (5,000)             | -21%        |
| 65,545                             | (545)               | -1%         |
| 58,700                             | 600                 | 1%          |
| 47,750                             | 29,150              | 61%         |
| 90,000                             | -                   | 0%          |
| 7,500                              | 2,500               | 33%         |
| 3,750                              | 1,250               | 33%         |
| 30,000                             | -                   | 0%          |
| 15,600                             | 3,300               | 21%         |
| 11,550                             | (1,550)             | -13%        |
| <b>\$ 3,052,226</b>                | <b>\$ (476,726)</b> | <b>-16%</b> |

| FY25 Projections v Proposed FY26 Budget |                    |            |
|---|--------------------|------------|
| FY25 Projected                          | \$ Change          | % Change   |
| \$ 264,000                              | \$ (43,500)        | -16%       |
| 40,800                                  | 2,200              | 5%         |
| 300,000                                 | (20,000)           | -7%        |
| 914,000                                 | (102,100)          | -11%       |
| 15,100                                  | 6,700              | 44%        |
| 87,500                                  | (87,500)           | -100%      |
| 57,800                                  | 61,300             | 106%       |
| 31,100                                  | (600)              | -2%        |
| 20,000                                  | 300                | 2%         |
| 2,000                                   | (2,000)            | -100%      |
| 24,000                                  | (15,400)           | -64%       |
| 265,000                                 | 46,800             | 18%        |
| 42,300                                  | 10,000             | 24%        |
| 55,000                                  | 12,000             | 22%        |
| 73,000                                  | 62,000             | 85%        |
| 75,500                                  | (10,500)           | -14%       |
| 2,900                                   | 2,200              | 76%        |
| 48,200                                  | (29,700)           | -62%       |
| 51,900                                  | 13,100             | 25%        |
| 62,200                                  | (2,900)            | -5%        |
| 41,400                                  | 35,500             | 86%        |
| 72,000                                  | 18,000             | 25%        |
| 7,000                                   | 3,000              | 43%        |
| 2,000                                   | 3,000              | 150%       |
| 30,000                                  | -                  | 0%         |
| 8,800                                   | 10,100             | 115%       |
| 6,900                                   | 3,100              | 45%        |
| <b>\$ 2,600,400</b>                     | <b>\$ (24,900)</b> | <b>-1%</b> |

Consolidated Expense Summary

| Proposed FY26 Budget         |              |
|------------------------------|--------------|
| Description                  | Budget       |
| Non-Operating Expense        |              |
| Interest Expense - Notes     | 40,000       |
| Rental Expenses - PA House   | 2,000        |
| Rental Expenses - Sycamore   | 2,000        |
| Rental Expenses - Mills      | 7,500        |
| Non-Operating Expense        | \$ 51,500    |
| Operations Expense           |              |
| Taxes-Property               | \$ 22,400    |
| Safety & Security            | 42,000       |
| Uniforms                     | 49,200       |
| Emergency Operations/Repairs | 51,700       |
| Permit & Assessment Fees     | 3,800        |
| Tools and Eq Maintenance     | 63,500       |
| Nitrate Plant - Glenwood     | 70,000       |
| Nitrate Plant - Aronite      | 50,000       |
| Inventory Shrinkage/Overage  | -            |
| Water Treatment Expense      | 145,000      |
| Lab & Sampling Expense       | 197,300      |
| Non-Lab & Sampling           | 17,500       |
| Telemetry & Signal System    | 112,400      |
| Power Purchased - Pumping    | 1,006,000    |
| Operations Expense           | \$ 1,830,800 |
| System Expense               |              |
| Water Usage Cost Exp Well 16 | \$ 70,000    |
| Purchased Water FMWD         | 3,900,000    |
| Wastewater System Expense    | 1,290,500    |
| Water System Expense         | \$ 5,260,500 |

| FY25 Budget v Proposed FY26 Budget |             |          |
|------------------------------------|-------------|----------|
| FY25 Budget                        | \$ Change   | % Change |
| 29,000                             | 11,000      | 38%      |
| 2,000                              | -           | 0%       |
| 2,000                              | -           | 0%       |
| 7,500                              | -           | 0%       |
| \$ 40,500                          | \$ 11,000   | 27%      |
| 22,000                             | 400         | 2%       |
| 38,100                             | 3,900       | 10%      |
| 19,200                             | 30,000      | 156%     |
| 39,659                             | 12,041      | 30%      |
| 3,750                              | 50          | 1%       |
| 53,000                             | 10,500      | 20%      |
| 15,000                             | 55,000      | 367%     |
| 15,000                             | 35,000      | 233%     |
| 2,000                              | (2,000)     | -100%    |
| 212,000                            | (67,000)    | -32%     |
| 197,333                            | (33)        | 0%       |
| 17,500                             | -           | 0%       |
| 104,000                            | 8,400       | 8%       |
| 955,000                            | 51,000      | 5%       |
| \$ 1,693,542                       | \$ 137,258  | 8%       |
| 68,000                             | 2,000       | 3%       |
| 3,805,000                          | 95,000      | 2%       |
| 1,440,000                          | (149,500)   | (0)      |
| \$ 5,313,000                       | \$ (52,500) | -1%      |

| FY25 Projections v Proposed FY26 Budget |            |          |
|---|------------|----------|
| FY25 Projected                          | \$ Change  | % Change |
| 40,000                                  | -          | 0%       |
| 2,000                                   | -          | 0%       |
| 2,000                                   | -          | 0%       |
| 7,000                                   | 500        | 7%       |
| \$ 51,000                               | \$ 500     | 1%       |
| 21,600                                  | 800        | 4%       |
| 36,100                                  | 5,900      | 16%      |
| 25,700                                  | 23,500     | 91%      |
| 58,300                                  | (6,600)    | -11%     |
| -                                       | 3,800      | 0%       |
| 53,500                                  | 10,000     | 19%      |
| 5,300                                   | 64,700     | 1221%    |
| -                                       | 50,000     | 0%       |
| 2,000                                   | (2,000)    | -100%    |
| 130,000                                 | 15,000     | 12%      |
| 230,000                                 | (32,700)   | -14%     |
| 30,000                                  | (12,500)   | -42%     |
| 152,000                                 | (39,600)   | -26%     |
| 705,000                                 | 301,000    | 43%      |
| \$ 1,449,500                            | \$ 381,300 | 26%      |
| 50,000                                  | 20,000     | 40%      |
| 3,500,000                               | 400,000    | 11%      |
| 1,440,000                               | (149,500)  | -10%     |
| \$ 4,990,000                            | \$ 270,500 | 5%       |

Crescenta Valley Water District  
Proposed Budget  
FY 2025-26

Consolidated Expense Summary

| Proposed FY26 Budget           |               |
|--------------------------------|---------------|
| Description                    | Budget        |
| Distribution System Expense    |               |
| Backflow Expense               | \$ 800        |
| Pipelines - Maintenance        | 136,000       |
| Fire Hydrant Repair/Replace    | 57,000        |
| Pipelines - Valves             | 105,000       |
| Reservoir Maintenance          | 130,000       |
| Reservoir Landscape            | 60,000        |
| Meter Maintenance              | 30,100        |
| Meter Repair/Replace/Upgrade   | 29,000        |
| Lateral Maintenance            | 114,000       |
| Lateral Leaks and Repairs      | 88,500        |
| Land Lease Cost Expense Well1  | 19,400        |
| Well Site - Maintenance        | 30,000        |
| Well Site - Landscape          | 13,000        |
| Booster Pumps - Maintenance    | 101,000       |
| Emergency Power Generators     | 53,000        |
| Auto/Truck Maintenance         | 81,100        |
| Auto/Truck Maintenance-Gas     | 52,000        |
| Auto/Truck Maintenance-Diesel  | 47,100        |
| Sewer Flow Monitoring Expense  | 57,000        |
| Sewer Camera Van Inspection    | 7,000         |
| Sewer Interceptor Maintenance  | 10,000        |
| Sewer Lift Station Maintenance | -             |
| Pipelines - Leak Detect/Repair | 34,000        |
| Meters - Paving                | 207,000       |
| D-Job Meters/Hydrants          | 200,000       |
| Well Site - Lease Payment      | 300           |
| System Expense                 | \$ 1,662,300  |
|                                |               |
|                                |               |
| Totals                         | \$ 18,127,400 |

| FY25 Budget v Proposed FY26 Budget |            |          |
|------------------------------------|------------|----------|
| FY25 Budget                        | \$ Change  | % Change |
|                                    |            |          |
| \$ 750                             | \$ 50      | 7%       |
| 135,000                            | 1,000      | 1%       |
| 46,500                             | 10,500     | 23%      |
| 76,000                             | 29,000     | 38%      |
| 140,000                            | (10,000)   | -7%      |
| 37,000                             | 23,000     | 62%      |
| 26,000                             | 4,100      | 16%      |
| 10,500                             | 18,500     | 176%     |
| 97,250                             | 16,750     | 17%      |
| 62,250                             | 26,250     | 42%      |
| 19,400                             | (0)        | 0%       |
| 55,000                             | (25,000)   | -45%     |
| 12,500                             | 500        | 4%       |
| 101,000                            | -          | 0%       |
| 25,500                             | 27,500     | 108%     |
| 59,500                             | 21,600     | 36%      |
| 48,000                             | 4,000      | 8%       |
| 43,500                             | 3,600      | 8%       |
| 57,000                             | -          | 0%       |
| 10,000                             | (3,000)    | -30%     |
| 23,500                             | (13,500)   | -57%     |
| 17,000                             | (17,000)   | -100%    |
| 34,000                             | -          | 0%       |
| 207,000                            | -          | 0%       |
| 200,000                            | -          | 0%       |
| 300                                | -          | 0%       |
| \$ 1,544,450                       | \$ 117,850 | 8%       |
|                                    |            |          |
|                                    |            |          |
| \$ 17,827,325                      | \$ 300,075 | 2%       |

| FY25 Projections v Proposed FY26 Budget |              |          |
|---|--------------|----------|
| FY25 Projected                          | \$ Change    | % Change |
|   |              |          |
| -                                       | 800          | 100%     |
| 165,000                                 | (29,000)     | -18%     |
| 19,000                                  | 38,000       | 200%     |
| 56,500                                  | 48,500       | 86%      |
| 140,000                                 | (10,000)     | -7%      |
| 20,000                                  | 40,000       | 200%     |
| 10,000                                  | 20,100       | 201%     |
| 45,000                                  | (16,000)     | -36%     |
| 97,300                                  | 16,700       | 17%      |
| 88,000                                  | 500          | 1%       |
| 19,400                                  | -            | 0%       |
| 55,000                                  | (25,000)     | -45%     |
| 20,000                                  | (7,000)      | -35%     |
| 70,000                                  | 31,000       | 44%      |
| 25,000                                  | 28,000       | 112%     |
| 123,400                                 | (42,300)     | -34%     |
| 37,000                                  | 15,000       | 41%      |
| 43,500                                  | 3,600        | 8%       |
| 19,500                                  | 37,500       | 192%     |
| 2,900                                   | 4,100        | 141%     |
| 2,500                                   | 7,500        | 300%     |
| 4,000                                   | (4,000)      | -100%    |
| -                                       | 34,000       | 100%     |
| 80,000                                  | 127,000      | 159%     |
| 74,000                                  | 126,000      | 170%     |
| 300                                     | -            | 0%       |
| \$ 1,217,300                            | \$ 445,000   | 37%      |
|   |              |          |
|   |              |          |
| \$ 16,386,200                           | \$ 2,121,200 | 13%      |



Water Fund Budget Comparisons

| Water Fund Budget Category    |                           |              | FY25 Budget v Proposed FY26 Budget |              |          | FY25 Projections v Proposed FY26 Budget |                |          |
|-------------------------------|---------------------------|--------------|------------------------------------|--------------|----------|---|----------------|----------|
| Proposed FY 26 Budget         |                           |              | FY25 Budget                        | \$ Change    | % Change | FY25 Projected                          | \$ Change      | % Change |
| Revenue*                      |                           |              |                                    |              |          |   |                |          |
|                               | Water Sales - Fixed       | \$ 5,481,000 | \$ 3,910,000                       | \$ 1,571,000 | 40%      | \$ 3,907,000                            | \$ 1,574,000   | 40%      |
|                               | Water Sales - Metered     | 9,741,400    | 9,500,000                          | 241,400      | 3%       | 10,500,000                              | (758,600)      | -7%      |
|                               | Interest Income Water     | 310,000      | 410,000                            | (100,000)    | -24%     | 600,000                                 | (290,000)      | -48%     |
|                               | Other Income Water        | 2,390,000    | 2,353,510                          | 36,490       | 2%       | 2,256,900                               | 133,100        | 6%       |
|                               | Construction Revenue      | 199,000      | 190,000                            | 9,000        | 5%       | 195,300                                 | 3,700          | 2%       |
| Revenue                       |                           |              | \$ 16,363,510                      | \$ 1,757,890 | 11%      | \$ 17,459,200                           | \$ 662,200     | 4%       |
| Expenses                      |                           |              |                                    |              |          |   |                |          |
|                               | Labor & Benefits          | 5,170,400    | 4,373,707                          | 796,693      | 18%      | 4,306,700                               | 863,700        | 20%      |
|                               | Imported Water (Foothill) | 3,900,000    | 3,805,000                          | 95,000       | 2%       | 3,500,000                               | 400,000        | 11%      |
|                               | Imported Water (Glendale) | 70,000       | 68,000                             | 2,000        | 3%       | 50,000                                  | 20,000         | 40%      |
|                               | Power Cost                | 1,000,000    | 950,000                            | 50,000       | 5%       | 700,000                                 | 300,000        | 43%      |
|                               | Operating Cost            | 4,194,000    | 4,177,490                          | 16,510       | 0%       | 3,658,200                               | 535,800        | 15%      |
| Expenses                      |                           |              | \$ 13,374,197                      | \$ 960,203   | 7%       | \$ 12,214,900                           | \$ 2,119,500   | 17%      |
| Debt Service                  |                           |              | \$ 1,157,818                       | \$ (18)      | 0%       | \$ 1,157,800                            | \$ -           | 0%       |
| Net Before Capital Expenses   |                           |              | \$ 1,831,495                       | \$ 797,705   | 44%      | \$ 4,086,500                            | \$ (1,457,300) | -36%     |
| CIP & OPEB                    |                           |              |                                    |              |          |   |                |          |
|                               | Pipeline                  | 10,750,000   | 4,072,850                          | 6,677,150    | 164%     | 850,000                                 | 9,900,000      | 1165%    |
|                               | All Other CIP             | 3,200,000    | 1,766,000                          | 1,434,000    | 81%      | 1,182,000                               | 2,018,000      | 171%     |
|                               | Capital Outlays & Equip   | 723,750      | 350,000                            | 373,750      | 107%     | 350,000                                 | 373,750        | 107%     |
|                               | OPEB                      | -            | -                                  | -            | 0%       | -                                       | -              | 0%       |
| Total CIP & OPEB              |                           |              | 6,188,850                          | 8,484,900    | 137%     | 2,382,000                               | 12,291,750     | 516%     |
| Bond Proceeds (2024 issuance) |                           |              | (4,072,850)                        |              |          | (850,000)                               |                |          |
| Change in Reserve             |                           |              | (1,294,550)                        | (284,505)    |          | 2,554,500                               |                |          |

Summary of Impacts on Water Fund

| Water Reserve Fund   |               |
|----------------------|---------------|
| Beginning Balance**  | \$ 11,614,500 |
| Changes to Reserves  | (1,294,550)   |
| Ending Balance       | 10,319,950    |
| Target***            | 5,760,000     |
| Above (Below) Target | \$ 4,559,950  |

| Bond Funds         |               |
|--------------------|---------------|
| Beginning Balance  | \$ 10,905,000 |
| Bond Proceeds Used | 10,750,000    |
| Ending Balance     | \$ 155,000    |

\* Revue projections based on approval of proposed rate increase.  
\*\* Water fund beginning balances are based on unaudited FY2025 projections.  
\*\*\* Target reserve levels are calculated using the reserve policy adopted on 7/28/2020.

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Water Fund Revenue

| Proposed FY26 Budget           |               |
|--------------------------------|---------------|
| Description                    | Budget        |
| Revenue*                       |               |
| Water Sales - Consumers        | \$ 9,100,000  |
| Irrigation                     | 641,400       |
| Water Sales- Service Charge    | 5,400,000     |
| Water Sales - Fire Service     | 81,000        |
| Capital Charge                 | 2,045,000     |
| Water Sales - Others           | 81,000        |
| Meter Installation/Hydrant     | 54,000        |
| Water Systems Connect Fee      | 145,000       |
| Other Income - Misc            | 70,000        |
| Other Income - Flood Meters    | -             |
| Other Income - Applications    | 20,000        |
| Other Income - Cell Towers     | 4,000         |
| Interest Earned - Water        | 200,000       |
| Interest Earned-2024 COPS      | 100,000       |
| Unrealized Gain/Loss on Invest | -             |
| Fair Value Adjustment          | -             |
| Gain/Loss on Sale of Assets    | -             |
| Gain/Loss Sale of Investments  | 10,000        |
| Rental Income - PA House       | 13,100        |
| Rental Income - Sycamore House | 21,900        |
| Rental Income- Mills House     | 35,000        |
| MTBE Settlement                | -             |
| Grant Revenue - State          | 100,000       |
| Capital Contributions - Local  | -             |
| Revenue                        | \$ 18,121,400 |

| FY25 Budget v Proposed FY26 Budget |           |          |
|------------------------------------|-----------|----------|
| FY25 Budget                        | \$ Change | % Change |
| 8,900,000                          | 200,000   | 2%       |
| 600,000                            | 41,400    | 7%       |
| 3,800,000                          | 1,600,000 | 42%      |
| 110,000                            | (29,000)  | -26%     |
| 1,898,611                          | 146,389   | 8%       |
| 75,000                             | 6,000     | 8%       |
| 50,000                             | 4,000     | 8%       |
| 140,000                            | 5,000     | 4%       |
| 50,000                             | 20,000    | 40%      |
| -                                  | -         | 0%       |
| 20,000                             | -         | 0%       |
| 30,000                             | (26,000)  | -87%     |
| 180,000                            | 20,000    | 11%      |
| 220,000                            | (120,000) | -55%     |
| -                                  | -         | 0%       |
| -                                  | -         | 0%       |
| -                                  | -         | 0%       |
| 10,000                             | -         | 0%       |
| 12,737                             | 363       | 3%       |
| 21,275                             | 625       | 3%       |
| 33,887                             | 1,113     | 3%       |
| -                                  | -         | 0%       |
| 212,000                            | (112,000) | -53%     |
| -                                  | -         | 0%       |
| 16,363,510                         | 1,757,890 | 11%      |

| FY25 Projections v Proposed FY26 Budget |              |          |
|---|--------------|----------|
| FY25 Projected                          | \$ Change    | % Change |
| \$ 10,000,000                           | \$ (900,000) | -9%      |
| 500,000                                 | 141,400      | 28%      |
| 3,800,000                               | 1,600,000    | 42%      |
| 107,000                                 | (26,000)     | -24%     |
| 1,898,600                               | 146,400      | 8%       |
| 66,000                                  | 15,000       | 23%      |
| 50,000                                  | 4,000        | 8%       |
| 145,000                                 | -            | 0%       |
| 100,000                                 | (30,000)     | -30%     |
| 300                                     | (300)        | -100%    |
| 20,000                                  | -            | 0%       |
| 4,500                                   | (500)        | -11%     |
| 290,000                                 | (90,000)     | -31%     |
| 300,000                                 | (200,000)    | -67%     |
| -                                       | -            | 0%       |
| -                                       | -            | 0%       |
| -                                       | -            | 0%       |
| 10,000                                  | -            | 0%       |
| 12,700                                  | 400          | 3%       |
| 21,200                                  | 700          | 3%       |
| 33,900                                  | 1,100        | 3%       |
| -                                       | -            | 0%       |
| 100,000                                 | -            | 0%       |
| -                                       | -            | 0%       |
| \$ 17,459,200                           | \$ 662,200   | 4%       |

\* Revue projections based on approval of proposed rate increase.

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Water Fund Expense Summary

| Proposed<br>FY26 Budget       |              |
|-------------------------------|--------------|
| Description                   |              |
| Compensation and Benefits     |              |
| Director Fees                 | \$ 24,000    |
| Salaries                      | 2,563,300    |
| Overtime                      | 144,500      |
| Standby Pay                   | 130,000      |
| Automobile Allowance          | 16,200       |
| Phone Allowance               | 2,600        |
| Employer Portion of PERS      | 769,600      |
| Taxes-Payroll                 | 332,800      |
| Sick Leave/Vacation-Office    | 297,300      |
| Health Dental Vision          | 574,800      |
| Retiree Health Care Expense   | 181,000      |
| Life and Disability Insurance | 15,700       |
| Self Insurance                | 19,300       |
| Wellness Program              | 10,100       |
| Workers' Compensation Ins     | 89,200       |
| Compensation and Benefits     | \$ 5,170,400 |

| FY25 Budget v Proposed FY26 Budget |            |          |
|------------------------------------|------------|----------|
| FY25 Budget                        | \$ Change  | % Change |
|                                    |            |          |
| \$ 24,000                          | \$ -       | 0%       |
| 2,332,727                          | 230,573    | 10%      |
| 111,462                            | 33,038     | 30%      |
| 102,389                            | 27,611     | 27%      |
| 10,800                             | 5,400      | 50%      |
| 1,663                              | 937        | 56%      |
| 532,285                            | 237,315    | 45%      |
| 308,109                            | 24,691     | 8%       |
| 287,251                            | 10,049     | 3%       |
| 384,137                            | 190,663    | 50%      |
| 144,792                            | 36,208     | 25%      |
| 12,250                             | 3,450      | 28%      |
| 18,220                             | 1,080      | 6%       |
| 7,200                              | 2,900      | 40%      |
| 96,422                             | (7,222)    | -7%      |
| \$ 4,373,707                       | \$ 796,693 | 18%      |

| FY25 Projections v Proposed FY26 Budget |            |          |
|---|------------|----------|
| FY25 Projected                          | \$ Change  | % Change |
|   |            |          |
| \$ 15,000                               | \$ 9,000   | 60%      |
| 2,257,000                               | 306,300    | 14%      |
| 212,700                                 | (68,200)   | -32%     |
| 96,000                                  | 34,000     | 35%      |
| 9,600                                   | 6,600      | 69%      |
| 1,800                                   | 800        | 44%      |
| 523,000                                 | 246,600    | 47%      |
| 230,200                                 | 102,600    | 45%      |
| 291,400                                 | 5,900      | 2%       |
| 411,000                                 | 163,800    | 40%      |
| 144,800                                 | 36,200     | 25%      |
| 12,100                                  | 3,600      | 30%      |
| 15,000                                  | 4,300      | 29%      |
| 6,900                                   | 3,200      | 46%      |
| 80,200                                  | 9,000      | 11%      |
| \$ 4,306,700                            | \$ 863,700 | 20%      |

Water Fund Expense Summary

| Proposed<br>FY26 Budget        |              |
|--------------------------------|--------------|
| Description                    |              |
| Gen'l and Admin                |              |
| GL, Property, Fidelity Ins     | \$ 115,500   |
| Accounting                     | 34,000       |
| Legal                          | 210,000      |
| Administrative Consultants     | 629,900      |
| Interns                        | 13,000       |
| Election Expense               | -            |
| Building Maintenance-Office    | 89,300       |
| Furniture & Fixtures Expense   | -            |
| Landscaping Expense            | 22,800       |
| Office Supplies & Misc Expense | 15,900       |
| Misc Expense - COVID-19        | -            |
| Computers and Network          | 6,500        |
| Computer Software              | 233,800      |
| Utilities                      | 39,700       |
| Enterprise Voice Com           | 50,000       |
| Printing Postage Stationery    | 100,000      |
| Water System Fees              | 65,000       |
| Engineering Expense            | 3,800        |
| Training-Office                | 13,900       |
| Conferences & Seminars         | 47,000       |
| Misc Administration            | 44,700       |
| Memberships/Subscriptions      | 52,800       |
| Bank Charges                   | 45,000       |
| Water Conservation Expense     | 10,000       |
| Water Conservation Rebates     | 5,000        |
| Community Outreach             | 30,000       |
| Operator Certifications-Educ   | 13,800       |
| Tuition Reimburse              | 8,000        |
| Gen'l and Admin                | \$ 1,899,400 |

| FY25 Budget v Proposed FY26 Budget |              |          |
|------------------------------------|--------------|----------|
| FY25 Budget                        | \$ Change    | % Change |
| \$ 105,000                         | \$ 10,500    | 10%      |
| 28,000                             | 6,000        | 21%      |
| 210,000                            | -            | 0%       |
| 807,435                            | (177,535)    | -22%     |
| 24,150                             | (11,150)     | -46%     |
| 67,500                             | (67,500)     | -100%    |
| 81,750                             | 7,550        | 9%       |
| -                                  | -            | 0%       |
| 24,250                             | (1,450)      | -6%      |
| 14,725                             | 1,175        | 8%       |
| 1,500                              | (1,500)      | -100%    |
| 5,895                              | 605          | 10%      |
| 233,807                            | (7)          | 0%       |
| 38,650                             | 1,050        | 3%       |
| 60,075                             | (10,075)     | -17%     |
| 100,000                            | -            | 0%       |
| 65,000                             | -            | 0%       |
| 3,780                              | 20           | 1%       |
| 17,625                             | (3,725)      | -21%     |
| 47,124                             | (124)        | 0%       |
| 43,650                             | 1,050        | 2%       |
| 34,438                             | 18,363       | 53%      |
| 45,000                             | -            | 0%       |
| 7,500                              | 2,500        | 33%      |
| 3,750                              | 1,250        | 33%      |
| 30,000                             | -            | 0%       |
| 12,310                             | 1,490        | 12%      |
| 9,425                              | (1,425)      | -15%     |
| \$ 2,122,338                       | \$ (222,938) | -11%     |

| FY25 Projections v Proposed FY26 Budget |             |          |
|---|-------------|----------|
| FY25 Projected                          | \$ Change   | % Change |
| \$ 180,000                              | \$ (64,500) | -36%     |
| 32,000                                  | 2,000       | 6%       |
| 230,000                                 | (20,000)    | -9%      |
| 525,500                                 | 104,400     | 20%      |
| 11,300                                  | 1,700       | 15%      |
| 67,500                                  | (67,500)    | -100%    |
| 38,500                                  | 50,800      | 132%     |
| -                                       | -           | 0%       |
| 24,300                                  | (1,500)     | -6%      |
| 16,000                                  | (100)       | -1%      |
| 2,000                                   | (2,000)     | -100%    |
| 15,000                                  | (8,500)     | -57%     |
| 215,000                                 | 18,800      | 9%       |
| 38,700                                  | 1,000       | 3%       |
| 35,000                                  | 15,000      | 43%      |
| 65,000                                  | 35,000      | 54%      |
| 75,500                                  | (10,500)    | -14%     |
| 1,600                                   | 2,200       | 138%     |
| 25,800                                  | (11,900)    | -46%     |
| 45,400                                  | 1,600       | 4%       |
| 55,100                                  | (10,400)    | -19%     |
| 35,800                                  | 17,000      | 47%      |
| 30,000                                  | 15,000      | 50%      |
| 7,000                                   | 3,000       | 43%      |
| 2,000                                   | 3,000       | 150%     |
| 30,000                                  | -           | 0%       |
| 6,300                                   | 7,500       | 119%     |
| 6,900                                   | 1,100       | 16%      |
| \$ 1,817,200                            | \$ 82,200   | 5%       |

Water Fund Expense Summary

| Proposed<br>FY26 Budget      |              |
|------------------------------|--------------|
| Description                  |              |
| Non-Operating                |              |
| Interest Expense - Notes     | 40,000       |
| Rental Expenses - PA House   | 1,500        |
| Rental Expenses - Sycamore   | 1,500        |
| Rental Expenses - Mills      | 4,500        |
| Non-Operating                | \$ 47,500    |
| Operations                   |              |
| Taxes-Property               | \$ 16,900    |
| Safety & Security            | 31,500       |
| Uniforms                     | 37,200       |
| Emergency Operations/Repairs | 46,200       |
| Permit & Assessment Fees     | 3,800        |
| Tools and Eq Maintenance     | 49,500       |
| Nitrate Plant - Glenwood     | 70,000       |
| Nitrate Plant - Aronite      | 50,000       |
| Inventory Shrinkage/Overage  | -            |
| Inventory Disposal           | -            |
| Water Treatment Expense      | 145,000      |
| Lab & Sampling Expense       | 197,300      |
| Non-Lab & Sampling           | 17,500       |
| Telemetrying & Signal System | 102,000      |
| SCADA Hardware               | -            |
| SCADA Software               | -            |
| SCADA Phone Lines            | -            |
| Power Purchased - Pumping    | 1,000,000    |
| Operations Expense           | \$ 1,766,900 |
| Water System                 |              |
| Water Usage Cost Exp Well 16 | \$ 70,000    |
| Purchased Water FMWD         | 3,900,000    |
| Water System Expense         | \$ 3,970,000 |

| FY25 Budget v Proposed FY26 Budget |            |          |
|------------------------------------|------------|----------|
| FY25 Budget                        | \$ Change  | % Change |
|                                    |            |          |
| 29,000                             | 11,000     | 38%      |
| 1,500                              | -          | 0%       |
| 1,500                              | -          | 0%       |
| 4,500                              | -          | 0%       |
| \$ 36,500                          | \$ 11,000  | 30%      |
|                                    |            |          |
|                                    |            |          |
| \$ 16,500                          | \$ 400     | 2%       |
| 28,575                             | 2,925      | 10%      |
| 14,700                             | 22,500     | 153%     |
| 29,744                             | 16,456     | 55%      |
| 3,750                              | 50         | 1%       |
| 40,875                             | 8,625      | 21%      |
| 15,000                             | 55,000     | 367%     |
| 15,000                             | 35,000     | 233%     |
| 2,000                              | (2,000)    | -100%    |
| -                                  | -          | 0%       |
| 212,000                            | (67,000)   | -32%     |
| 197,333                            | (33)       | 0%       |
| 17,500                             | -          | 0%       |
| 93,600                             | 8,400      | 9%       |
| -                                  | -          | 0%       |
| -                                  | -          | 0%       |
| -                                  | -          | 0%       |
| 950,000                            | 50,000     | 5%       |
| \$ 1,636,577                       | \$ 130,323 | 8%       |
|                                    |            |          |
|                                    |            |          |
| \$ 68,000                          | \$ 2,000   | 3%       |
| 3,805,000                          | 95,000     | 2%       |
| \$ 3,873,000                       | \$ 97,000  | 3%       |

| FY25 Projections v Proposed FY26 Budget |            |          |
|---|------------|----------|
| FY25 Projected                          | \$ Change  | % Change |
|   |            |          |
| 40,000                                  | -          | 0%       |
| 1,500                                   | -          | 0%       |
| 1,500                                   | -          | 0%       |
| 4,500                                   | -          | 0%       |
| \$ 47,500                               | \$ -       | 0%       |
|   |            |          |
|   |            |          |
| \$ 16,100                               | \$ 800     | 5%       |
| 28,600                                  | 2,900      | 10%      |
| 18,200                                  | 19,000     | 104%     |
| 51,400                                  | (5,200)    | -10%     |
| -                                       | 3,800      | 0%       |
| 41,400                                  | 8,100      | 20%      |
| 5,300                                   | 64,700     | 1221%    |
| -                                       | 50,000     | 0%       |
| 2,000                                   | (2,000)    | -100%    |
| -                                       | -          | 0%       |
| 130,000                                 | 15,000     | 12%      |
| 230,000                                 | (32,700)   | -14%     |
| 30,000                                  | (12,500)   | -42%     |
| 150,000                                 | (48,000)   | -32%     |
| -                                       | -          | 0%       |
| -                                       | -          | 0%       |
| -                                       | -          | 0%       |
| 700,000                                 | 300,000    | 43%      |
| \$ 1,403,000                            | \$ 363,900 | 26%      |
|   |            |          |
|   |            |          |
| 50,000                                  | 20,000     | 40%      |
| 3,500,000                               | 400,000    | 11%      |
| \$ 3,550,000                            | \$ 420,000 | 12%      |

Water Fund Expense Summary

| Proposed<br>FY26 Budget        |               |
|--------------------------------|---------------|
| Description                    |               |
| Distribution System            |               |
| Backflow Expense               | \$ 800        |
| Pipelines - Maintenance        | 73,000        |
| Fire Hydrant Repair/Replace    | 57,000        |
| Pipelines-Trench Plate Rentals | -             |
| Pipelines - Valves             | 105,000       |
| Reservoir Maintenance          | 130,000       |
| Reservoir Landscape            | 60,000        |
| Meter Maintenance              | 30,100        |
| Meter Repair/Replace/Upgrade   | 29,000        |
| Lateral Maintenance            | 114,000       |
| Lateral Leaks and Repairs      | 88,500        |
| Meters - Trench Plate Rentals  | -             |
| Land Lease Cost Expense Well1  | 19,400        |
| Well Site - Maintenance        | 30,000        |
| Well Site - Landscape          | 13,000        |
| Booster Pumps - Maintenance    | 101,000       |
| Emergency Power Generators     | 53,000        |
| Auto/Truck Maintenance         | 60,800        |
| Auto/Truck Maintenance-Gas     | 39,000        |
| Auto/Truck Maintenance-Diesel  | 35,300        |
| Pipelines - Paving             | -             |
| Pipelines - Leak Detect/Repair | 34,000        |
| Meters - Paving                | 207,000       |
| D-Job Meters/Hydrants          | 200,000       |
| Well Site - Lease Payment      | 300           |
| Distribution System            | \$ 1,480,200  |
|                                |               |
|                                |               |
| Totals                         | \$ 14,334,400 |

| FY25 Budget v Proposed FY26 Budget |            |          |
|------------------------------------|------------|----------|
| FY25 Budget                        | \$ Change  | % Change |
|                                    |            |          |
| \$ 750                             | \$ 50      | 7%       |
| 67,500                             | 5,500      | 8%       |
| 46,500                             | 10,500     | 23%      |
| -                                  | -          | 0%       |
| 76,000                             | 29,000     | 38%      |
| 140,000                            | (10,000)   | -7%      |
| 37,000                             | 23,000     | 62%      |
| 26,000                             | 4,100      | 16%      |
| 10,500                             | 18,500     | 176%     |
| 97,250                             | 16,750     | 17%      |
| 62,250                             | 26,250     | 42%      |
| -                                  | -          | 0%       |
| 19,400                             | (0)        | 0%       |
| 55,000                             | (25,000)   | -45%     |
| 12,500                             | 500        | 4%       |
| 101,000                            | -          | 0%       |
| 25,500                             | 27,500     | 108%     |
| 44,625                             | 16,175     | 36%      |
| 36,000                             | 3,000      | 8%       |
| 33,000                             | 2,300      | 7%       |
| -                                  | -          | 0%       |
| 34,000                             | -          | 0%       |
| 207,000                            | -          | 0%       |
| 200,000                            | -          | 0%       |
| 300                                | -          | 0%       |
| \$ 1,332,075                       | \$ 148,125 | 11%      |
|                                    |            |          |
|                                    |            |          |
| \$ 13,374,197                      | \$ 960,203 | 7%       |

| FY25 Projections v Proposed FY26 Budget |              |          |
|---|--------------|----------|
| FY25 Projected                          | \$ Change    | % Change |
|   |              |          |
| -                                       | 800          | 100%     |
| 115,000                                 | (42,000)     | -37%     |
| 19,000                                  | 38,000       | 200%     |
| -                                       | -            | 0%       |
| 56,500                                  | 48,500       | 86%      |
| 140,000                                 | (10,000)     | -7%      |
| 20,000                                  | 40,000       | 200%     |
| 10,000                                  | 20,100       | 201%     |
| 45,000                                  | (16,000)     | -36%     |
| 97,300                                  | 16,700       | 17%      |
| 88,000                                  | 500          | 1%       |
| -                                       | -            | 0%       |
| 19,400                                  | -            | 0%       |
| 55,000                                  | (25,000)     | -45%     |
| 20,000                                  | (7,000)      | -35%     |
| 70,000                                  | 31,000       | 44%      |
| 25,000                                  | 28,000       | 112%     |
| 98,000                                  | (37,200)     | -38%     |
| 25,000                                  | 14,000       | 56%      |
| 33,000                                  | 2,300        | 7%       |
| -                                       | -            | 0%       |
| -                                       | 34,000       | 100%     |
| 80,000                                  | 127,000      | 159%     |
| 74,000                                  | 126,000      | 170%     |
| 300                                     | -            | 0%       |
| \$ 1,090,500                            | \$ 389,700   | 36%      |
|   |              |          |
|   |              |          |
| \$ 12,214,900                           | \$ 2,119,500 | 17%      |

Wastewater Fund Budget Comparisons

| Wastewater Fund Budget Category |                            | Proposed<br>FY26 Budget |
|---------------------------------|----------------------------|-------------------------|
| Revenue*                        |                            |                         |
|                                 | Wastewater - User Charges  | \$ 4,485,000            |
|                                 | Interest Income Wastewater | -                       |
|                                 | Other Income Wastewater    | 28,200                  |
|                                 | Construction Revenue       | 39,000                  |
| Revenue                         |                            | \$ 4,552,200            |
| Expenses                        |                            |                         |
|                                 | Labor & Benefits           | 1,576,400               |
|                                 | City of LA Sewer Services  | 1,290,500               |
|                                 | Power Purchased            | 6,000                   |
|                                 | Operating Cost             | 920,100                 |
| Expenses                        |                            | \$ 3,793,000            |
| Net Before Capital Expenses     |                            | \$ 759,200              |
| CIP & OPEB                      |                            |                         |
|                                 | Infrastructure             | 209,000                 |
|                                 | Capital Outlays & Equip    | 86,250                  |
|                                 | OPEB                       | -                       |
| Total CIP & OPEB                |                            | 295,250                 |
| Change in Reserve               |                            | 463,950                 |

Summary of Impacts on Wastewater Fund

|                         |                     |              |
|-------------------------|---------------------|--------------|
| Wastewater Reserve Fund |                     |              |
|                         | Beginning Balance** | \$ 1,952,200 |
|                         | Changes to Reserves | 463,950      |
|                         | Ending Balance      | 2,416,150    |
|                         | Target***           | 3,007,600    |
| Above (Below) Target    |                     | \$ (591,450) |

\* Revue projections based on approval of proposed rate increase.  
\* Wastewater fund beginning balances are based on unaudited FY2025 projections.  
\*\* Target reserve levels are calculated using the reserve policy adopted on 7/28/2020.

| FY25 Budget v Proposed FY26 Budget |              |          |
|------------------------------------|--------------|----------|
| FY25 Budget                        | \$ Change    | % Change |
| \$ 3,900,000                       | \$ 585,000   | 15%      |
| -                                  | -            | 0%       |
| 27,454                             | 746          | 3%       |
| 39,000                             | -            | 0%       |
| \$ 3,966,454                       | \$ 585,746   | 15%      |
| 1,809,900                          | (233,500)    | -13%     |
| 1,440,000                          | (149,500)    | -10%     |
| 5,000                              | 1,000        | 20%      |
| 1,198,228                          | (278,128)    | -23%     |
| \$ 4,453,128                       | \$ (660,128) | -15%     |
| \$ (486,674)                       | \$ 1,245,874 | -256%    |
| -                                  | 209,000      | 100%     |
| -                                  | 86,250       | 100%     |
| -                                  | -            | 0%       |
| -                                  | 295,250      | 100%     |
| (486,674)                          |              |          |

| FY25 Projections v Proposed FY26 Budget |              |          |
|---|--------------|----------|
| FY25 Projected                          | \$ Change    | % Change |
| \$ 3,850,000                            | \$ 635,000   | 16%      |
| -                                       | -            | 0%       |
| 27,500                                  | 700          | 3%       |
| 36,000                                  | 3,000        | 8%       |
| \$ 3,913,500                            | \$ 638,700   | 16%      |
| 1,771,300                               | (194,900)    | -11%     |
| 1,440,000                               | (149,500)    | -10%     |
| 5,000                                   | 1,000        | 20%      |
| 955,000                                 | (34,900)     | -4%      |
| \$ 4,171,300                            | \$ (378,300) | -9%      |
| \$ (257,800)                            | \$ 1,017,000 | -394%    |
| -                                       | 209,000      | 100%     |
| -                                       | 86,250       | 100%     |
| -                                       | -            | 0%       |
| -                                       | 295,250      | 100%     |
| (257,800)                               |              |          |

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Wastewater Fund Revenue

| Proposed<br>FY26 Budget        |              | FY25 Budget v Proposed FY26 Budget |           |          | FY25 Projections v Proposed FY26 Budget |            |          |
|--------------------------------|--------------|------------------------------------|-----------|----------|---|------------|----------|
| Description                    |              | FY25 Budget                        | \$ Change | % Change | FY25 Projected                          | \$ Change  | % Change |
| Revenue*                       |              |                                    |           |          |   |            |          |
| Wastewater User Charges        | \$ 4,485,000 | 3,900,000                          | 585,000   | 15%      | \$ 3,850,000                            | \$ 635,000 | 16%      |
| Property Owner Assessments     | 35,000       | 35,000                             | -         | 0%       | 32,000                                  | 3,000      | 9%       |
| Sewer Permits                  | 4,000        | 4,000                              | -         | 0%       | 4,000                                   | -          | 0%       |
| Other Income                   | 5,000        | 5,000                              | -         | 0%       | 5,000                                   | -          | 0%       |
| Rental Income - PA House       | 4,400        | 4,223                              | 177       | 4%       | 4,200                                   | 200        | 5%       |
| Rental Income - Sycamore House | 7,200        | 7,004                              | 196       | 3%       | 7,000                                   | 200        | 3%       |
| Rental Income- Mills House     | 11,600       | 11,227                             | 373       | 3%       | 11,300                                  | 300        | 3%       |
| Revenue                        | \$ 4,552,200 | 3,966,454                          | 585,746   | 15%      | \$ 3,913,500                            | \$ 638,700 | 16%      |

\* Revue projections based on approval of proposed rate increase.

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Wastewater Fund Expense Summary

| Description                   |              | FY25 Budget v Proposed FY26 Budget |              |          | FY25 Projections v Proposed FY26 Budget |              |          |
|-------------------------------|--------------|------------------------------------|--------------|----------|---|--------------|----------|
| Proposed FY26 Budget          |              | FY25 Budget                        | \$ Change    | % Change | FY25 Projected                          | \$ Change    | % Change |
| Compensation and Benefits     |              |                                    |              |          |   |              |          |
| Director Fees                 | \$ 24,000    | \$ 24,000                          | \$ -         | 0%       | \$ 14,000                               | \$ 10,000    | 71%      |
| Salaries                      | 641,400      | 870,325                            | (228,925)    | -26%     | 820,000                                 | (178,600)    | -22%     |
| Overtime                      | 54,800       | 39,141                             | 15,659       | 40%      | 70,000                                  | (15,200)     | -22%     |
| Standby Pay                   | 11,600       | 14,517                             | (2,917)      | -20%     | 13,000                                  | (1,400)      | -11%     |
| Automobile Allowance          | 5,400        | 10,800                             | (5,400)      | -50%     | 9,600                                   | (4,200)      | -44%     |
| Phone Allowance               | 900          | 1,361                              | (461)        | -34%     | 1,300                                   | (400)        | -31%     |
| Employer Portion of PERS      | 220,000      | 345,036                            | (125,036)    | -36%     | 377,000                                 | (157,000)    | -42%     |
| Taxes - Payroll               | 62,500       | 81,915                             | (19,415)     | -24%     | 65,100                                  | (2,600)      | -4%      |
| Sick Leave/Vacation           | 79,800       | 75,318                             | 4,482        | 6%       | 78,500                                  | 1,300        | 2%       |
| Health Dental Vision          | 144,800      | 188,189                            | (43,389)     | -23%     | 185,000                                 | (40,200)     | -22%     |
| Retiree Health Care Expense   | 60,000       | 96,528                             | (36,528)     | -38%     | 96,500                                  | (36,500)     | -38%     |
| Life and Disability Insurance | 4,000        | 6,115                              | (2,115)      | -35%     | 6,000                                   | (2,000)      | -33%     |
| Self Insurance                | 5,200        | 9,812                              | (4,612)      | -47%     | 7,600                                   | (2,400)      | -32%     |
| Wellness Program              | 2,700        | 3,800                              | (1,100)      | -29%     | 3,600                                   | (900)        | -25%     |
| Workers' Compensation Ins     | 16,300       | 43,041                             | (26,741)     | -62%     | 24,100                                  | (7,800)      | -32%     |
| Compensation and Benefits     | \$ 1,576,400 | \$ 1,809,900                       | \$ (233,500) | -13%     | \$ 1,771,300                            | \$ (388,700) | -22%     |

Wastewater Fund Expense Summary

| Proposed<br>FY26 Budget        |            | FY25 Budget v Proposed FY26 Budget |              |          | FY25 Projections v Proposed FY26 Budget |           |          |
|--------------------------------|------------|------------------------------------|--------------|----------|---|-----------|----------|
| Description                    |            | FY25 Budget                        | \$ Change    | % Change | FY25 Projected                          | \$ Change | % Change |
| Gen'l and Admin                |            |                                    |              |          |   |           |          |
| GL, Property, Fidelity Ins     | \$ 105,000 | \$ 105,000                         | \$ -         | 0%       | \$ 84,000                               | \$ 21,000 | 25%      |
| Accounting                     | 9,000      | 8,000                              | 1,000        | 13%      | 8,800                                   | 200       | 2%       |
| Legal                          | 70,000     | 70,000                             | -            | 0%       | 70,000                                  | -         | 0%       |
| Administrative Consultants     | 182,000    | 443,645                            | (261,645)    | -59%     | 388,500                                 | (206,500) | -53%     |
| Interns                        | 8,800      | 8,050                              | 750          | 9%       | 3,800                                   | 5,000     | 132%     |
| Election Expense               | -          | 22,000                             | (22,000)     | -100%    | 20,000                                  | (20,000)  | -100%    |
| Building Maintenance           | 29,800     | 27,250                             | 2,550        | 9%       | 19,300                                  | 10,500    | 54%      |
| Landscaping Expense            | 7,700      | 8,150                              | (450)        | -6%      | 6,800                                   | 900       | 13%      |
| Office Supplies & Misc Expense | 4,400      | 4,908                              | (508)        | -10%     | 4,000                                   | 400       | 10%      |
| Misc Expense - COVID           | -          | 333                                |              |          | -                                       | -         | 0%       |
| Computers and Network          | 2,100      | 3,717                              | (1,617)      | -44%     | 9,000                                   | (6,900)   | -77%     |
| Computer Software              | 78,000     | 58,593                             | 19,407       | 33%      | 50,000                                  | 28,000    | 56%      |
| Utilities                      | 12,600     | 12,883                             | (283)        | -2%      | 3,600                                   | 9,000     | 250%     |
| Enterprise Voice Communication | 17,000     | 20,025                             | (3,025)      | -15%     | 20,000                                  | (3,000)   | -15%     |
| Wireless Voice & Data          | -          | -                                  | -            | 0%       | -                                       | -         | 0%       |
| Data Communications - Fiber    | -          | -                                  | -            | 0%       | -                                       | -         | 0%       |
| Printing Postage Stationery    | 35,000     | 33,000                             | 2,000        | 6%       | 8,000                                   | 27,000    | 338%     |
| Engineering Expense            | 1,300      | 1,260                              | 40           | 3%       | 1,300                                   | -         | 0%       |
| Training                       | 4,600      | 5,875                              | (1,275)      | -22%     | 22,400                                  | (17,800)  | -79%     |
| Operator Certifications-Educ   | 5,100      | 3,290                              | 1,810        | 55%      | 2,500                                   | 2,600     | 104%     |
| Tuition Reimbursement          | 2,000      | 2,125                              | (125)        | -6%      | -                                       | 2,000     | 0%       |
| Conferences & Seminars         | 18,000     | 18,421                             | (421)        | -2%      | 6,500                                   | 11,500    | 177%     |
| Misc Administration            | 14,600     | 15,050                             | (450)        | -3%      | 7,100                                   | 7,500     | 106%     |
| Memberships/Subscriptions      | 24,100     | 13,313                             | 10,788       | 81%      | 5,600                                   | 18,500    | 330%     |
| Emergency Operations/Repairs   | 5,500      | 9,915                              | (4,415)      | -45%     | 6,900                                   | (1,400)   | -20%     |
| Bank Charges                   | 45,000     | 45,000                             | -            | 0%       | 42,000                                  | 3,000     | 7%       |
| Gen'l and Admin                | \$ 681,600 | \$ 939,803                         | \$ (258,203) | -27%     | 790,100                                 | (108,500) | -14%     |

Wastewater Fund Expense Summary

| Description                |           | FY25 Budget v Proposed FY26 Budget |           |          | FY25 Projections v Proposed FY26 Budget |           |          |
|----------------------------|-----------|------------------------------------|-----------|----------|---|-----------|----------|
| Proposed FY26 Budget       |           | FY25 Budget                        | \$ Change | % Change | FY25 Projected                          | \$ Change | % Change |
| Non-Operating              |           |                                    |           |          |   |           |          |
| Rental Expenses - PA House | \$ 500    | \$ 500                             | \$ -      | 0%       | \$ 500                                  | \$ -      | 0%       |
| Rental Expenses - Sycamore | 500       | 500                                | -         | 0%       | 500                                     | -         | 0%       |
| Rental Expenses- Mills     | 3,000     | 3,000                              | -         | 0%       | 2,500                                   | 500       | 20%      |
| Non-Operating              | \$ 4,000  | \$ 4,000                           | \$ -      | 0%       | 3,500                                   | 500       | 14%      |
| Operations                 |           |                                    |           |          |   |           |          |
| Taxes-Property             | \$ 5,500  | \$ 5,500                           | \$ -      | 0%       | 5,500                                   | -         | 0%       |
| Safety & Security          | 10,500    | 9,525                              | 975       | 10%      | 7,500                                   | 3,000     | 40%      |
| Uniforms                   | 12,000    | 4,500                              | 7,500     | 167%     | 7,500                                   | 4,500     | 60%      |
| Tools and Eq Maintenance   | 14,000    | 12,125                             | 1,875     | 15%      | 12,100                                  | 1,900     | 16%      |
| Power Purchased - Lift Stn | 6,000     | 5,000                              | 1,000     | 20%      | 5,000                                   | 1,000     | 20%      |
| Telemetry & Signal System  | 10,400    | 10,400                             | -         | 0%       | 2,000                                   | 8,400     | 420%     |
| SCADA Hardware             | -         | -                                  | -         | 0%       | -                                       | -         | 0%       |
| SCADA Software             | -         | -                                  | -         | 0%       | -                                       | -         | 0%       |
| SCADA Phone Lines          | -         | -                                  | -         | 0%       | -                                       | -         | 0%       |
| Operations                 | \$ 58,400 | \$ 47,050                          | \$ 11,350 | 24%      | 39,600                                  | 18,800    | 47%      |

Wastewater Fund Expense Summary

| Description                    |    | Proposed<br>FY26 Budget | FY25 Budget v Proposed FY26 Budget |              |          | FY25 Projections v Proposed FY26 Budget |              |          |
|--------------------------------|----|-------------------------|------------------------------------|--------------|----------|---|--------------|----------|
|                                |    |                         | FY25 Budget                        | \$ Change    | % Change | FY25 Projected                          | \$ Change    | % Change |
| Wastewater System              |    |                         |                                    |              |          |   |              |          |
| Emergency Power Generators     | \$ | -                       | \$ -                               | \$ -         | 0%       | -                                       | -            | 0%       |
| Wastewater System Expense      |    | 1,290,500               | 1,440,000                          | (149,500)    | -10%     | 1,440,000                               | (149,500)    | -10%     |
| Wastewater System Expense      | \$ | 1,290,500               | \$ 1,440,000                       | \$ (149,500) | -10%     | \$ 1,440,000                            | \$ (149,500) | -10%     |
| Collection System              |    |                         |                                    |              |          |   |              |          |
| Pipelines - Maintenance        |    | 63,000                  | 67,500                             | (4,500)      | -7%      | 50,000                                  | 13,000       | 26%      |
| Auto/Truck Maintenance         |    | 20,300                  | 14,875                             | 5,425        | 36%      | 25,400                                  | (5,100)      | -20%     |
| Auto/Truck Maintenance-Gas     |    | 13,000                  | 12,000                             | 1,000        | 8%       | 12,000                                  | 1,000        | 8%       |
| Auto/Truck Maintenance-Diesel  |    | 11,800                  | 10,500                             | 1,300        | 12%      | 10,500                                  | 1,300        | 12%      |
| Sewer Flow Monitoring Expense  |    | 57,000                  | 57,000                             | -            | 0%       | 19,500                                  | 37,500       | 192%     |
| Sewer Camera Van Inspection    |    | 7,000                   | 10,000                             | (3,000)      | -30%     | 2,900                                   | 4,100        | 141%     |
| Sewer Interceptor Maintenance  |    | 10,000                  | 23,500                             | (13,500)     | -57%     | 2,500                                   | 7,500        | 300%     |
| Sewer Lift Station Maintenance |    | -                       | 17,000                             | (17,000)     | -100%    | 4,000                                   | (4,000)      | -100%    |
| Collection System Expense      | \$ | 182,100                 | \$ 212,375                         | \$ (30,275)  | -14%     | 126,800                                 | 55,300       | 44%      |
| Totals                         |    | \$ 3,793,000            | \$ 4,453,128                       | \$ (660,128) | -15%     | \$ 4,171,300                            | \$ (572,100) | -14%     |

Crescenta Valley Water District  
Proposed Budget  
FY 2025-26

## Total FY26 Proposed Capital

| Description                      | Budget               |
|----------------------------------|----------------------|
| <b>CIP</b>                       |                      |
| <b>Pipeline</b>                  | <b>\$ 10,750,000</b> |
|                                  |                      |
| Water Supply                     | \$ 200,000           |
| Water Storage                    | \$ -                 |
| Water Distribution               | \$ 975,000           |
| Water Treatment                  | \$ 350,000           |
| Technology                       | \$ 125,000           |
| Public Safety/Emergency Response | \$ 1,550,000         |
| Facilities & Planning            | \$ -                 |
| Wastewater                       | \$ 209,000           |
| Other                            | \$ -                 |
| <b>All Other CIP</b>             | <b>\$ 3,409,000</b>  |
| <b>Total CIP</b>                 | <b>\$ 14,159,000</b> |
|                                  |                      |
| <b>Capital Outlays</b>           |                      |
| IT                               | \$ 260,000           |
| Equipment                        | 240,000              |
| Other                            | 310,000              |
| <b>Total Capital Outlays</b>     | <b>\$ 810,000</b>    |
|                                  |                      |
|                                  |                      |
| <b>Totals</b>                    | <b>\$ 14,969,000</b> |

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Crescenta Valley Water District  
Proposed Budget  
FY 2025-26

## Proposed Capital Improvement Projects

| Capital Improvement Project Program                  | Budget<br>FY26       | Category                 |
|--|----------------------|--------------------------|
| Well 5   | \$ 200,000           | Water Supply             |
| 1.2 - 2.3 Miles of Contracted Pipeline CIP           | \$ 8,361,000         | Pipeline                 |
| 0.6 - 0.9 Mile of In-house Pipeline CIP <sup>1</sup> | \$ 2,389,000         | Pipeline                 |
| Markridge Booster 25                                 | \$ 150,000           | Water Distribution       |
| Mills Booster B (Pump Only)                          | \$ 125,000           | Water Distribution       |
| Ocean View B   | \$ 150,000           | Water Distribution       |
| Paschall MCC Replacement                             | \$ 75,000            | Water Distribution       |
| Inline Hydro   | \$ 125,000           | Water Distribution       |
| Rehabilitation Surge Tank at Glenwood                | \$ 350,000           | Water Distribution       |
| Mills Aeration Tower                                 | \$ 350,000           | Water Treatment          |
| SCADA Communication Radios                           | \$ 125,000           | Technology               |
| Emergency Generator - Paschall                       | \$ 450,000           | Public Safety/ Emergency |
| Emergency Generator - Mills                          | \$ 450,000           | Public Safety/ Emergency |
| Emergency Generator - Well 5, 7 & 9                  | \$ 650,000           | Public Safety/ Emergency |
| Wastewater Planning and Design                       | \$ 209,000           | Wastewater               |
|  |                      |                          |
| <b>Total</b>   | <b>\$ 14,159,000</b> |                          |

<sup>1</sup> Includes 2 LTEs beyond Operations and Maintenance staff count of 11.5

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Crescenta Valley Water District  
District Budget  
FY 2025-26

## Capital Outlay

| Capital Outlay Program               | Total Cost        | Category  | Water             | Wastewater       |
|--------------------------------------|-------------------|-----------|-------------------|------------------|
| Locker Room Expansion                | \$ 100,000        | Other     | \$ 75,000         | \$ 25,000        |
| Badge Access                         | \$ 160,000        | Other     | \$ 120,000        | \$ 40,000        |
| Vehicles (1 purchase, 1 lease)       | \$ 85,000         | Equipment | \$ 63,750         | \$ 21,250        |
| Analyzers and Pressure Monitors      | \$ 45,000         | Equipment | \$ 45,000         | \$ -             |
| VC-22 CLA VAL Remote PRV Controllers | \$ 60,000         | Equipment | \$ 60,000         | \$ -             |
| Chemical Pumps                       | \$ 50,000         | Equipment | \$ 50,000         | \$ -             |
| SCADA Server Replacement             | \$ 60,000         | IT        | \$ 60,000         | \$ -             |
| Sampling Station Replacement         | \$ 50,000         | Other     | \$ 50,000         | \$ -             |
| GIS Software Masterplan              | \$ 200,000        | IT        | \$ 200,000        | \$ -             |
|                                      |                   |           |                   |                  |
| <b>Total Outlay</b>                  | <b>\$ 810,000</b> |           | <b>\$ 723,750</b> | <b>\$ 86,250</b> |

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## Vehicle Replacement Plan

### Additions

#### Purchase

Mid Size Truck (Gas)   \$   50,000

#### Lease

Full Size Truck (Electric) 3-Year Lease   \$   35,000

**Total   \$   85,000**

### Deletions

Unit 43 (2014 Ford F-150)   \$   5,000

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## Staff Count by Department

|   | Budgeted<br>FY 2026 | Budgeted<br>FY 2025 |
|---|---------------------|---------------------|
| <b>Engineering</b>                            | <b>5.5</b>          | <b>6</b>            |
| FTE   | 4                   | 5                   |
| LTE   | 1                   |                     |
| Intern/Temp                                   | 0.5                 | 1                   |
| <b>Operations and Maintenance</b>             | <b>11.5</b>         | <b>12</b>           |
| FTE   | 9.5                 | 8                   |
| LTE   | 2                   | 4                   |
| Intern/Temp                                   |                     |                     |
| <b>System Operations</b>                      | <b>6</b>            | <b>5</b>            |
| FTE   | 6                   | 4                   |
| LTE   |                     | 1                   |
| Intern/Temp                                   |                     |                     |
| <b>Water Resources &amp; External Affairs</b> | <b>1</b>            | <b>2</b>            |
| FTE   | 1                   | 2                   |
| LTE   |                     |                     |
| Intern/Temp                                   |                     |                     |
| <b>Finance and Administration</b>             | <b>11</b>           | <b>9</b>            |
| FTE   | 8                   | 8                   |
| LTE   |                     | 1                   |
| Intern/Temp                                   | 3                   |                     |
| <b>Total</b>                                  | <b>35</b>           | <b>34</b>           |
| FTE   | 28.5                | 27                  |
| LTE   | 3                   | 6                   |
| Intern/Temp                                   | 3.5                 | 1                   |