CRESCENTA VALLEY WATER DISTRICT

Fiscal Year 2015-2016 Water Budget
Executive Summary

Presented herein is the Crescenta Valley Water District's (CVWD) Fiscal Year 2015-16 Water Budget adopted by the Board of Directors (Board). The following paragraphs describe the key elements where the budget has changed significantly from years past and certain assumptions that were a part of the budget development process. The adopted budget for CVWD water operations for FY 2015-16 is guided by the discussion and direction set by the Board in the spring of 2015. The Budget is based on continuation of long term initiatives to maintain system reliability and effectively manage available water resources. The Budget includes funds to continue emphasis on preventative maintenance programs that have been deferred in recent years, continue with a meter replacement program designed to meet AWWA standards, establish a priority list of necessary capital projects, and concentrate on improving local well production to reduce the amount of imported water purchased. Construction is proceeding on the Well 16 (Rockhaven Well) project with State funding as a drought mitigation measure. The 2015-16 Budget was developed with the review and comments from the Finance and Engineering Committees.

The severe drought and the Governors executive order mandating water conservation has resulted in a reduction of water sales revenue in fiscal year 2014-15. Water sales projections for the FY 2015-16 water budget have been reduced to reflect compliance with the water conservation objectives required by the State. A corresponding reduction in imported water purchase expense and power cost partially offsets the reduction in water sales revenues. Operating expenses, which are necessary for reliable system operation and are not dependent on water sales, will remain consistent with prior year's expenditure trends. Capital expenses have been reduced to assist with the reduction in water sales. The water rate stabilization reserve fund will be utilized to offset the reduced water sales revenues.

Some portions of CVWD's water distribution system are over 50 years old and are approaching, or have already reached, the end of their useful lives. The pipes, wells, pumping plants, reservoirs, and other infrastructure necessary to provide safe, clean water gets old, wears out, and must be replaced before they fail. This is especially true in a hillside community like La Crescenta where, in addition to the loss of water, the consequential damages to surrounding property owners resulting from a large water line failure could amount to millions of dollars.

CVWD has evaluated and identified certain facilities requiring rehabilitation or replacement. Staff further prioritized improvement projects based on how critical they are to providing reliable water system operation and risk of system failure. The prioritized improvement projects are planned for implementation over several years at an increasing expenditure amount ($1.8 million in FY 2015-16 to $2.5 million in FY 2019-20).

- Goals for the FY 2015-16 budget are:
  - Monitor water conservation performance and water sales revenue and adjust budgeted expenditures accordingly to maintain water fund reserves within budgeted amounts.
  - Update CVWD's Water Cost of Service Study.
  - Continuation of prudent activities for operations and maintenance at a moderate level and keep close control of general administrative expenses.
  - Continue with the implementation of a meter replacement program over the next 2 years to replace meters over 20 years of age with new meters that can read low levels of consumption (low flows). This will reduce the revenue lost to meters that do not accurately record usage.
  - Continue staffing levels approved in the budget (34 FTE).
  - Continue Capital Improvement Projects to improve the District's infrastructure in a "pay-as-you-go" funding method.

- Maintain water fund reserve levels per CVWD’s policy guidelines.
- Continue to upgrade the District’s ability to respond to emergencies and enhance reliability.

The Board directed that water rate adjustments be timed to go into effect in July to support the budget for each new fiscal year. The proposed water rate adjustment fulfills this goal for FY 2015-16.

Revenue Projections:

- Projected water sales for FY 2015-16 are estimated to be 3,845 AF less shrinkage. This is 15% less than the projections for FY 2014-15 (4,500 AF). Actual water sales in FY 2014-15 are projected to be 4,020 AF. The projected water sales for FY 2015-16 reflect mandated 24% conservation objectives imposed by the State. Revenue is projected at $8,806,000 from water sales and meter charges, which is based on the rate increase adopted by the Board. However, due to projected reduced water sales this revenue is $631,000 below the prior year budget.
- Groundwater production has declined 30% since 2011 due to below average precipitation. CVWD's goal each water year is to meet its adjudicated rights of 3,294 ac-ft/yr; however, this will be difficult to achieve in FY 2015-16 due to declining groundwater levels in the Verdugo Basin. Construction of a new well at the Rockhaven site is under way with expected completion in September 2015. Also a new treatment system for Well No. 2 is being evaluated to activate this well within the next two years. These projects will help CVWD to utilize groundwater production. However, if local precipitation remains below normal, groundwater production may be adversely impacted.
- The separate pass-through cost for wholesale water from Foothill Municipal Water District (FMWD) was discontinued in the FY 2015-16 water rate structure. The FWMD/MWD costs to the District are incorporated into the water commodity rates.
- In FY 2008-09, CVWD's water rate structure changed to a tiered (inclining block) rate system. The intent of a three (3) tiered rate classification was to recover the cost of service and draw attention to the need for water conservation and reward those who keep their water usage at the lower tier levels. In FY 2009-10, CVWD revised the tiered rate system to include a fourth tier for high water users.
- The FY 2015-16 tier thresholds for Tiers 2, 3 & 4 have been adjusted to account for the decrease in lower cost groundwater, increase in imported water purchased and to promote water conservation among high water users.
- Projected interest income is budgeted at $225,000 from the water and MTBE reserve funds.
- Other projected sources of revenue include developer/connection fees, late fees, fire service, meter charges, flooding meters, fire hydrant testing, and other miscellaneous sources totaling $217,000 which brings the total anticipated revenue for FY 2015-16 to $9,248,000 which represents a 6.4% decrease over the prior year budgeted revenues.

Expense Projections

Total water operational expense projection for FY 2015-16 is $8,228,000. This number does not include expenses for Capital Improvement Projects, which are budgeted at $1,815,000 for FY 2015-16. Total budgeted expenses are $770,000 less than the prior year budgeted expenses.

Expense for Purchased Water:

- CVWD will continue to work towards its goal to improve the yield of local water produced from the Verdugo groundwater basin; however, it will depend on the rainfall amount in the winter of 2015-16.
- CVWD is projecting a 24% decrease in the cost of purchased water for FY 2015-16 from FMWD, which is primarily due to the anticipation of 34% less use of imported water in FY 2015-16.
- For FY 2015-16, FMWD’s operations costs are increasing by 5% and FMWD’s CIP cost are remaining the same. Starting in 2016, MWD will increase the cost for treated water per acre-foot by 2.1% to $942 per ac-ft.

- CVWD purchased 47% of its overall water supply from FMWD in FY 2014-15 and is projecting to purchase 32% of its overall water supply from FMWD in FY 2015-16.
- FMWD's Board of Directors approved their budget in June 2015 and it includes the revised billing method that began in January 2010 as shown below:
  - FMWD fixed component such as operations and maintenance, power and CIP costs on a monthly basis:
    - FMWD has continued their policy of pay-as-you-go capital improvement projects which includes design of the new bypass portable pump at the P-1 station, continue on the SCADA upgrades, and continue on the inspection and rehabilitation of FMWD pipelines and reservoir. For the next fiscal year, FMWD's overall capital improvement costs are anticipated to remain the same.
    - FMWD's cost for maintenance & operations includes employee wages & benefits, administration costs, and repairs and maintenance of the system. For the next fiscal year, FMWD's overall maintenance & operations costs are anticipated to stay the same.
  - FMWD commodity component for the purchase of imported water will be charged at the MWD rate for treated water, which has increased by 2.1% from $923 to $942. A detailed breakdown of FWMD costs are shown in Appendix A - FMWD Cost Analysis.

Compensation and Benefits:

Compensation and benefits is the most costly item in the budget. The total cost for compensation and benefits is projected to be $2,965,000. To prepare the compensation and benefits portion of the FY 2015-16 Budget, staff made the following assumptions:

- Labor:
  - A cost of living adjustment (COLA) of 0.00% per Memorandum of Understanding with Local 1902, AFSCME.
  - Step increases for eligible employees only
- Annual Payroll Taxes:
  - Federal Unemployment/SUI 3.3% of the first $8,000 per employee
  - Social Security/Medicare 7.65% of earnings
- CalPERS contribution:
  - Rate increased based on the District’s annual actuarial valuation report provided by CalPERS
  - Based upon the District MOU with employees. New employees hired after January 1, 2013 pay their employee’s share beginning on July 1, 2014 per State law.
- Workers’ Compensation:
  - Modification factor increased from 1.7 to 2.43based on ACWA/JPIA calculations
- Group Insurance:
  - Health/Dental 4.5% increase in District portion of costs
  - Vision No planned change in rates
  - Self-Insurance No change from prior year

Water Operations:

Water operations consist of the maintenance of the water production, treatment, storage, and distribution systems and include the water delivery, infrastructure of wells, treatment plants, mains, pumps, reservoirs, meters, and appurtenant structures.

- CVWD's utility workers and system operators keep the water flowing to District customers while ensuring regulatory compliance. CVWD's superintendent of operations and 12 staff members work in direct support of this mission.

- In FY 2014-15, CVWD water distribution maintenance crews performed the following repairs, replacements, installation, and maintenance:
  - Repaired 12 water main leaks, which was slightly more than the 11 leaks in FY 2013-14.
  - Water service laterals – Replacement
    - 103 water service laterals due to leaks from failure of old pipe or improper backfill
    - 27 water service laterals as part of the water meter replacement program
    - 17 water service laterals were replaced using a horizontal boring machine, which eliminated the need to replace AC pavement and thereby reducing the overall costs.
  - Installed 4 new meter services (D-jobs)
  - Installed or upgraded 8 fire hydrants
  - Exercised 330 or 16% of the system valves in FY 2014-15
  - Upgraded a water sampling station
  - Replaced 3 – 2" meters that were older than 15 years
  - Installed new pump control valve and piping upgrade at Well 9
  - Valve replacement on the 2400 Block of Carol Park Place
  - Repaired Fire Service Vaults on Montrose Avenue
  - Clean 1000 +/- meter boxes
  - Replaced 1000 +/- water meters with new IPerl meters
- The Water Operation and Distribution System budget for FY 2015-16 is $1,533,000, which is a decrease of 2.2% from the budgeted FY 2014-15. Staff included in the budget, the continuation of water service replacements, which is a part of the water meter replacement, and this work will be performed by a private contractor. Also, the annual pavement replacement cost will remain at the same level as FY 2014-15.
- Staff and field crews plan to continue with the 4-year meter replacement program. FY 2015-16 will be the 3rd year of the program and 1,000 meters are planned to be replaced.
- The cost of electrical power needed to operate the wells and booster pump systems increased in FY 2014-15 due to rate increase from both Southern California Edison (SCE) and Glendale Water and Power (GWP). Electrical power costs are projected to increase by 3.0% in FY 2015-16 primarily due to anticipated electrical rate increases and increased groundwater pumping from Well 16.
- CVWD had a contract with CPower for additional savings on a demand curtailment program to reduce peak power. In FY 2014-15, CVWD received about $200 in credit from CPower and does not anticipate any more credits for FY 2015-16. CVWD had a three-year contract with CPower Energy that ended in FY 2014-15 and the total savings over the contract was about $25,000. Staff is investigating a new contract with CPower for future savings for reducing peak power.
- GWP, staff anticipates a 3.0% increase from SCE and GWP for electrical rates for FY 2015-16.
- Staff will be making a concerted effort in FY 2015-16 to contain or reduce other operational costs as much as possible in order to minimize the overall impact to the budget as this relates to reduced water demand and revenue.
- CVWD plans on continuing with increased annual maintenance of the water distribution system such as exercising of water valves, fire hydrant maintenance, water flushing for water quality, water valve replacement, and leak detection. Also, CVWD will continue its effort with emergency services to replace leaking laterals, mains, and meters as funds and staff resources allow.

Capital Outlay & Equipment:

Capital outlay planned for FY 2015-16 includes the continuation of upgrades to CVWD's computer network system and site security, and a seismic evaluation of the main office building.

Water Conservation:

Water Conservation has, and will continue to be, an element of CVWD's budget. Staff efforts will continue in conjunction with MWD and the California Urban Water Conservation Council in implementing its water conservation and customer rebate programs and implementing best management practices. The District is on target to meet its water reduction goals set as forth by state law for 2020. However, the water conservation objective mandated by the State in 2015 will require a rapid and concerted conservation effort in FY 2015-16.

- CVWD's goal is to continue with educating the public and promoting water use efficiency throughout the year which includes the turf replacement, toilet and washer rebate programs, and promoting reduction in outdoor water use.
- CVWD’s water conservation efforts, complemented by the Governors Drought Declaration and extensive media coverage of the California drought have resulted in a 14% reduction in water use FY 2014/15 compared to the prior year. CVWD’s proactive water conservation initiatives and prior year’s expenditures have resulted in a declining water use trend that should result in CVWD achieving the State mandated target of 24% conservation. In recognition of the success of the conservation effort and due to reduced water sales revenues, the water conservation budget for FY 2015-16 has been reduced by 50% to $102,000.

Engineering and Capital Improvements:

The Engineering Department has the lead in planning and implementing the District's Capital Improvement Program, which is based on a priority of projects need to maintain CVWD’s water infrastructure. The budget for CIP for FY 2015-16 is $1,815,000, which is $185,000 less than was budgeted in FY 2014-15.

- Major projects completed in FY 2013-14:
  - Rehabilitation of Well No 11
  - Pipeline replacement on the 2900 Blocks of Paraiso Way and Santa Carlotta, and 4900 Block of Glenwood Ave
  - Replacement of Booster A at Encinal Reservoir and Booster B at Eagle Canyon Reservoir
  - Design of New Well 16 at the Rockhaven Site
  - Replacement of the Motor Control Center at Oak Creek Reservoir
  - Installation of piping and vaults for Ocean View Chlorination Station
  - Drilling of two monitoring wells and installation of flow monitoring stations for the Storm Water Recharge Feasibility Study at Crescenta Valley County Park
  - Recycled Water Feasibility Study for Two-Strike Park
  - Planning for replacement of CVWD’s SCADA system
  - Design for replacement of the overflow/drain line for Ocean View Reservoir
- Major projects planned for FY 2015-16:
  - Rehabilitation of Well No. 7
  - Installation of New Well 16 at Rockhaven including 2,100 LF of pipeline and well facility
  - Completion of the emergency water supply connection with LADWP at Ocean View & Ordunio Reservoirs, as part of Proposition 50 Water Security grant
  - Installation of 2,400 LF of pipeline at the following locations:
    - 2600 Block - Harmony Place
    - 3900 Block - Park Place
    - 2700 Block - Brookhill Avenue
    - 2800 Block - Prospect & 4400 Block - Glenwood
  - Replacement of Booster Pump 32 at Glenwood Plant
  - Complete the installation of the new MCC at Oak Creek Reservoir
  - Completion of the Storm Water Recharge Feasibility Study at Crescenta Valley County Park
  - Rehabilitation of the Surge Tanks at the Glenwood Plant
  - Design for replacement of CVWD’s SCADA system
  - Installation of Seismic Sensors & Valve Actuators at Dunsmore and Pickens Canyon Reservoirs

- Additional tasks performed by the Engineering Department includes: coordinating construction with other agencies, working on developers on proposed improvements, permit coordination, well and booster pump rehabilitation, grant funding program and other miscellaneous projects.

Technology Improvement Projects:

The mission of CVWD's technology improvement effort is to protect personnel and District assets. Additionally, it is to provide a foundation for future needs of District staff and customers. New equipment and systems are developed, researched and deployed not only to optimize employees' time and productivity, but to ensure potential cost savings and optimizations are realized in future years.

- In FY 2014-15 several important projects were accomplished including:
  - Commenced a Fleet Management software implementation. This application will assist the District in future fleet and asset management. More precision of maintenance and trending fleet issues will help reduce expenses.
  - Developed a "Dig Alert" Management module to ensure timely response and error reduction for Asset location upon request of external entities. This will ensure no loss of services; safety and security of the District's assets are safe-guarded when work is being performed in local streets.
  - Upgrades to internal and external security for information systems safeguarding against destructive and intrusive cyber threats.
  - Enhanced disaster recovery for data and control systems. Added additional archiving for disaster recovery and long term systems protections.
  - Rehabilitation of existing equipment to extend the lifecycle to minimize costs.
  - Expanded upgrades of virtual services for current and future storage and service needs.
  - Additional sampling and monitoring equipment for water quality was integrated with SCADA.
  - CIP replacement study performed on SCADA/Telemetry systems for current operations and template for lifecycle replacements.
  - Enhanced Ethernet based communications to support PLC/SCADA operations.
  - Audited security procedures to develop staff and system policies to protect customer data and District information systems.

- Projects supported by capital outlay expense for FY 2015-16:
  - Continuation of enhancements of the billing process, printing and mailing systems.
  - Upgrading aspects of security on telemetry, data technology and physical venues including additional firewalls, network based security and additional third party monitoring.
  - Enhancing current public facing offerings including account management and water conservation tools.
  - Capital Improvements projects will replace/upgrade "end of life" telemetry equipment, enhancing information, management and data archiving abilities for operations. Adding functionally to assist in normal and emergency operations. Analytics will allow staff to responding and possibly predict incidents saving resources and time.
  - Asset and resource tagging for GIS, asset management and other future management systems. Completion of Fleet management systems.
  - Wastewater level and flow equipment testing for integration with monitoring and alarms.
  - AMI system and analysis for permanent AMI system.
  - Implementation of new policies and management software to monitor security and add additional user based safeguards from intrusion and data loss.
  - Additional document management systems will commence to support imaging and less paper records. These systems will realize savings on printing expenses and optimize access to historical and current records.

General Administrative Services:

General administration expenses represent the costs and personnel necessary to maintain CVWD's Customer Service Department, Accounting Department, and other administrative services.

- In FY 2015-16, CVWD is planning to expend $736,000 for general administration services which is the same as budgeted for FY 2014-15. The additional expenses for election expenses are offset by savings in engineering studies and water system fees. This figure is exclusive of salary and benefits covered elsewhere in this report.
- Staff conference and travel expenses have been reduced 17% to $10,000.
- Staffing - The District's organizational chart shows 34 full time employees and all positions are filled for FY 2015-16.

Conclusion:

The coming year will present a variety of challenges for Crescenta Valley Water District. The impact of the drought and mandated water conservation has resulted in significantly reduced water sales revenue which will continue in FY 2015-16. The increasing costs for imported water, power, materials and supplies combined with the need to maintain a high quality water system makes it important for the District to be as efficient as possible in the execution of its mission. We need to recruit and select good employees to fill the openings we have at our entry levels. The employees will continue to work to deliver excellent customer service, be efficient in their approach, and be aware and alert to ways to improve and save money in the conduct of our business.

Special thanks to the Finance and Engineering Committees that worked diligently to provide valuable input in developing the FY 2015-16 Budget.

I also want to express my gratitude to the management staff for their diligent efforts spent preparing this FY 2015-16 Budget.

Submitted by:

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Thomas A. Love, P.E.
General Manager

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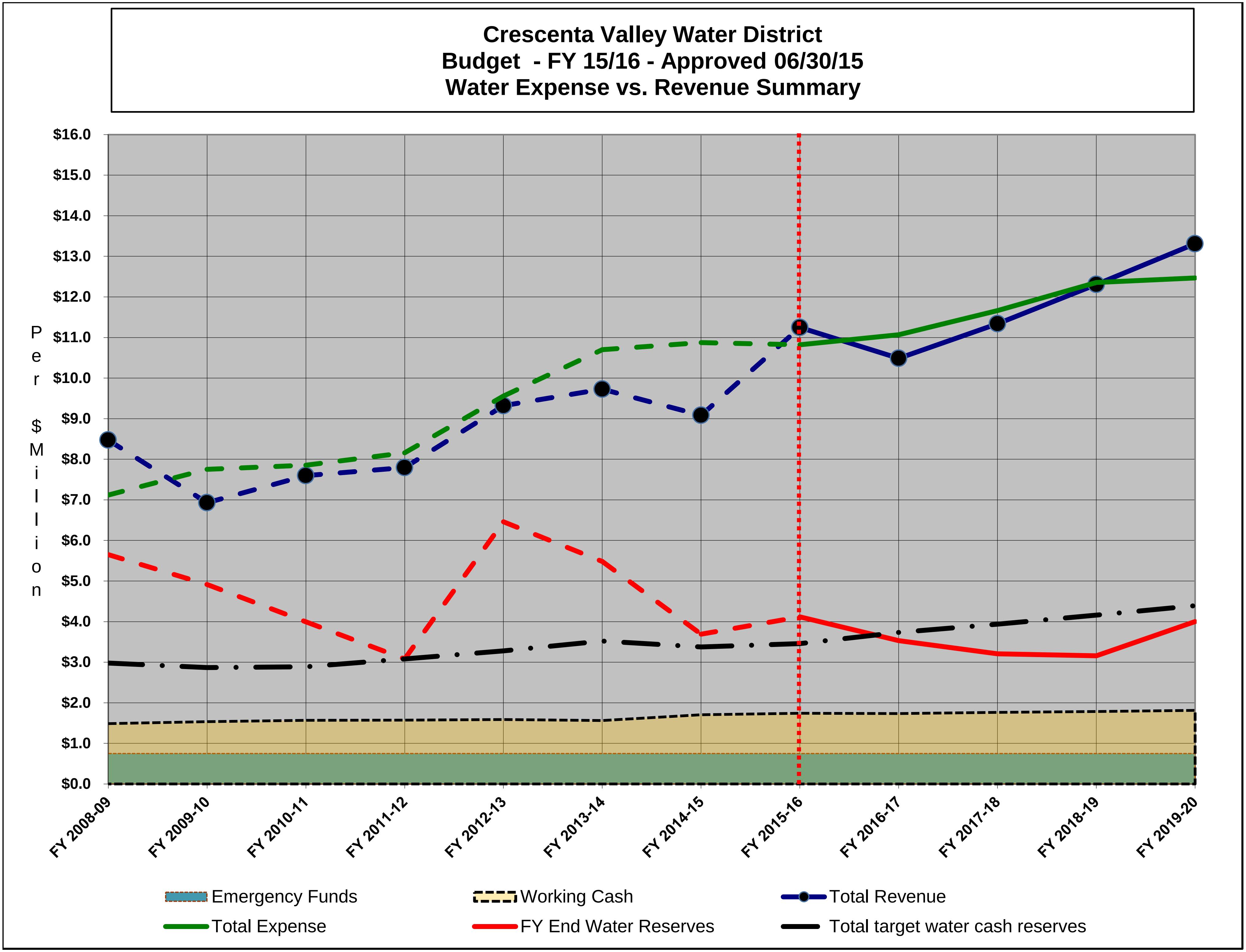
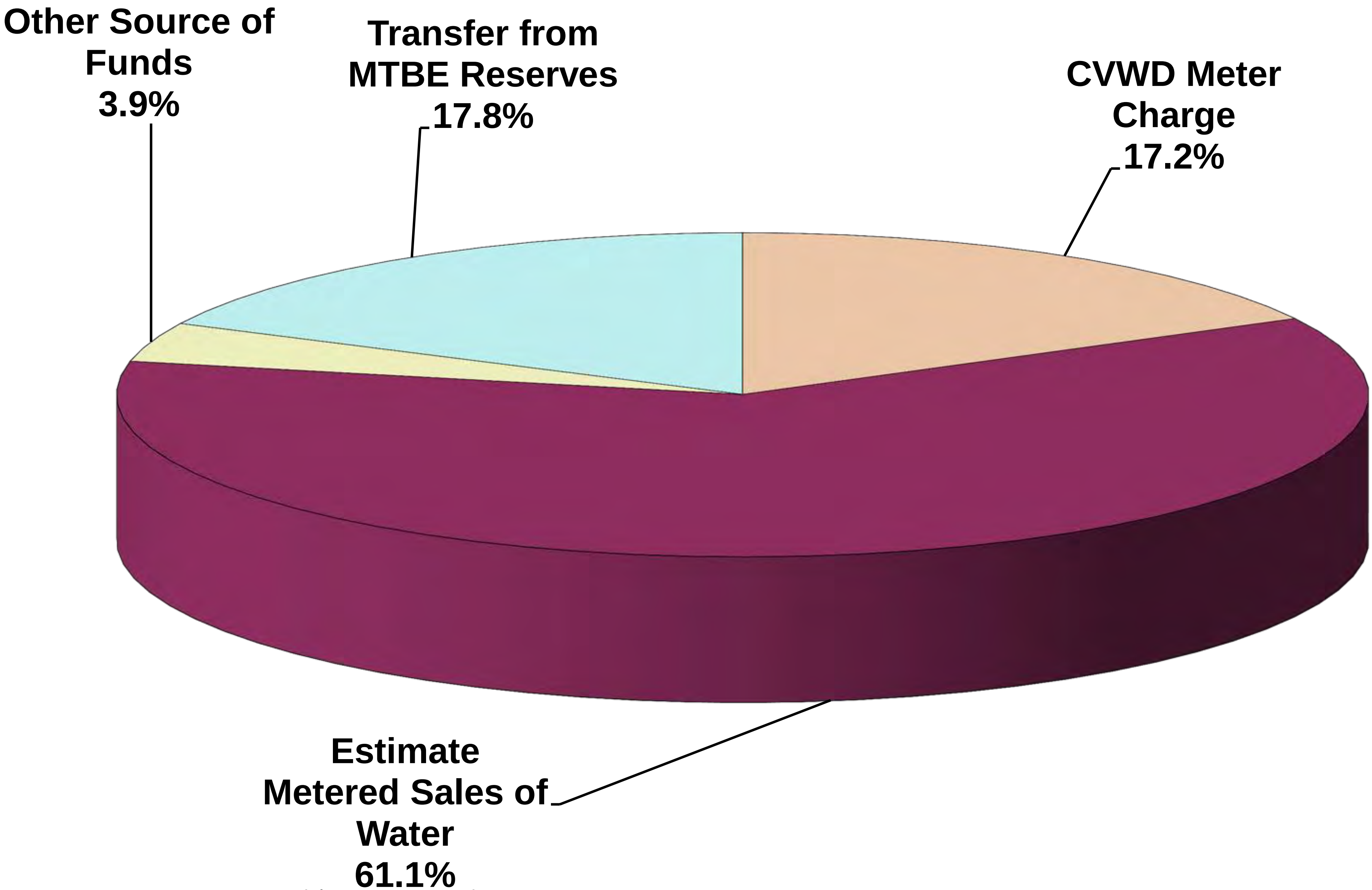
CRESCENTA VALLEY WATER DISTRICT
FISCAL YEAR BUDGET 2015-2016
WATER OPERATIONS

Estimated Cash Reserves at June 30, 2015		**$ 3,689,272**
Revenues:	**$ 9,255,000**	
<u>Expenses:</u>		
Labor & Benefits	**$ 2,964,900**	
Purchased Water	**$ 2,277,100**	
Purchased Power	**$ 715,000**	
Plant Operations	**$ 402,700**	
Distribution System	**$ 1,129,850**	
General & Administrative	**$ 737,600**	
Capital Outlay & Equipment	**$ 65,000**	
Capital Improvements (pay-as-you-go)	**$ 1,815,000**	
Depreciation Fund	**$ -**	
Future Liability Fund (OPEB)	**$ 100,000**	
Debt Services	**$ 614,000**	
Total Expenses	**$ 10,821,150**	
Net Income (Loss) From Operations 2015-16		**$ (1,566,150)**
Transfer from MTBE Funds		**$ 2,000,000**
Estimated Cash Reserves at June 30, 2016		**$ 4,115,222**
Target Reserve Level at June 30, 2016		**$ 3,459,000**

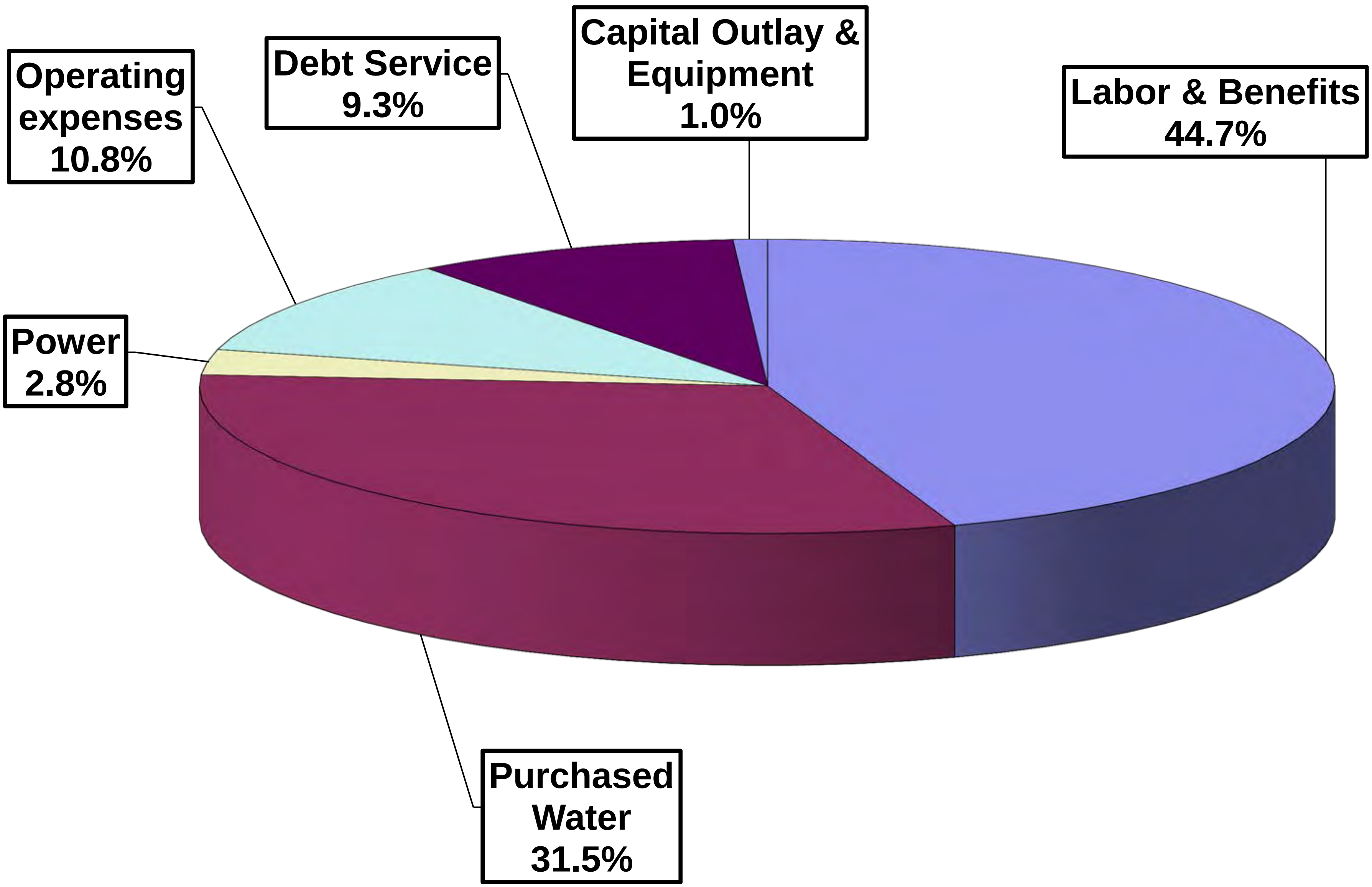
Date: 7/7/2015


Crescenta Valley Water District
Budget - FY 15/16 - Approved 06/30/15
Water Expense vs. Revenue Summary
Per $ Million
$16.0
$15.0
$14.0
$13.0
$12.0
$11.0
$10.0
$9.0
$8.0
$7.0
$6.0
$5.0
$4.0
$3.0
$2.0
$1.0
$0.0
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17
FY 2017-18
FY 2018-19
FY 2019-20
Emergency Funds
Working Cash
Total Revenue
Total Expense
FY End Water Reserves
Total target water cash reserves

Budget FY 2015/16 - Final
Projected Revenue Breakdown



Budget FY 2015/16 - Final
Projected Expense



CVWD FY 2015-16 WATER BUDGET - FINAL

	FY 2014-15 WATER BUDGET	FY 2014-15 Estimate for YEAR END	FY 2015-16 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WATER FORECAST
WATER REVENUES (BASED ON 4,500 AF LESS SHRINKAGE)						
Water Sales - Consumers	$ 4,869,000	$ 4,219,000	$ 6,868,000			$ 7,994,000
FMWD Charge	$ 2,738,000	$ 2,462,000	$ -			$ -
Subtotal Variable Revenue Sources	**$ 7,607,000**	**$ 6,681,000**	**$ 6,868,000**	**-9.71%**	**2.80%**	**$ 7,994,000**
Water Sales- Service Charge	$ 1,830,000	$ 1,829,000	$ 1,938,000	5.90%	5.96%	$ 2,068,000
Water Sales - Fire Service	$ 34,000	$ 33,000	$ 34,000	0.00%	3.03%	$ 38,000
Water Sales - Others	$ 75,000	$ 77,000	$ 70,000	-6.67%	-9.09%	$ 73,000
Meter Installation/Hydrant Cha	$ 40,000	$ 30,000	$ 50,000	25.00%	66.67%	$ 60,000
Water Systems Connect Fee	$ 55,000	$ 33,000	$ 39,800	-27.64%	20.61%	$ 45,000
Other Income - Water/Grants Funds	$ 6,500	$ 39,500	$ 7,500	15.38%	-81.01%	$ 8,500
Interest Earned/Gain on Sale of Investments - Water	$ 214,000	$ 336,167	$ 225,200	5.23%	-33.01%	$ 177,200
Property Rental Income	$ 22,500	$ 23,000	$ 22,500		-2.17%	$ 22,500
TOTAL WATER REVENUE	**$ 9,884,000**	**$ 9,081,667**	**$ 9,255,000**	**-6.36%**	**1.91%**	**$ 10,486,200**
WATER COMPENSATION AND BENEFITS						
Director Fees	$ 8,000	$ 9,200	$ 8,000	0.00%	-13.04%	$ 8,000
Officer Salaries	$ 153,000	$ 150,000	$ 164,500	7.52%	9.67%	$ 171,500
Administrative Services-Labor	$ 358,000	$ 331,000	$ 360,000	0.56%	8.76%	$ 339,000
Administrative Services-OT	$ 8,000	$ 3,300	$ 3,000		-9.09%	$ 3,000
Engineering-Labor	$ 427,000	$ 296,000	$ 436,000	2.11%	47.30%	$ 440,000
Engineering-OT	$ 3,000	$ 2,000	$ 2,000			$ 2,000
Salaries Plant Admin	$ 235,000	$ 208,000	$ 236,000	0.43%	13.46%	$ 241,000
Plant Administrative - OT	$ -	$ 400	$ 400		0.00%	$ 400
System Operations	$ 322,000	$ 279,000	$ 324,000	0.62%	16.13%	$ 327,000
System Operations - OT	$ 21,000	$ 27,000	$ 27,000		0.00%	$ 27,000
Utility Workers Labor	$ 385,000	$ 326,000	$ 372,000	-3.38%	14.11%	$ 381,000
Utility Workers Labor-OT	$ 29,000	$ 52,000	$ 45,000	55.17%	-13.46%	$ 46,000
Standby Pay	$ 46,000	$ 41,200	$ 41,000	-10.87%	-0.49%	$ 42,000
Automobile Allowance	$ 9,000	$ 9,000	$ 10,000	11.11%	11.11%	$ 10,000
Labor - Subtotal	**$ 2,004,000**	**$ 1,734,100**	**$ 2,028,900**	**1.24%**	**17.00%**	**$ 2,037,900**

CVWD FY 2015-16 WATER BUDGET - FINAL

	FY 2014-15 WATER BUDGET	FY 2014-15 Estimate for YEAR END	FY 2015-16 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WATER FORECAST
Sick and Vacation						
Sick Leave/Vacation-Office	$ 132,000	$ 132,000	$ 107,000	-18.94%	-18.94%	$ 106,000
Sick Leave/Vacation-Plant	$ 88,000	$ 88,000	$ 71,000	-19.32%	-19.32%	$ 71,000
Sick and Vacation - Subtotal	**$ 220,000**	**$ 220,000**	**$ 178,000**	**-19.09%**	**-19.09%**	**$ 177,000**
Taxes - Payroll	$ 133,000	$ 130,000	$ 136,000	2.26%	4.62%	$ 138,000
Employer Portion of PERS	$ 290,000	$ 247,000	$ 291,000	0.34%	17.81%	$ 312,000
Labor - Subtotal	**$ 423,000**	**$ 377,000**	**$ 427,000**	**0.95%**	**13.26%**	**$ 450,000**
Workers' Compensation						
Workers' Compensation - Office	$ 14,000	$ 13,500	$ 16,000	14.29%	18.52%	$ 16,000
Workers' Compensation-Plant	$ 62,000	$ 57,000	$ 74,000	19.35%	29.82%	$ 74,000
Workers' Compensation - Subtotal	**$ 76,000**	**$ 70,500**	**$ 90,000**	**18.42%**	**27.66%**	**$ 90,000**
Group Insurance - Health, Dental, Life, Vision & Self						
Health and Dental and Vision - Office	$ 131,000	$ 135,000	$ 137,000	4.58%	1.48%	$ 140,000
Life and Disability Insurance - Office	$ 9,000	$ 8,700	$ 10,000	11.11%	14.94%	$ 10,000
Health Dental and Vision-Plant	$ 143,000	$ 140,000	$ 152,000	6.29%	8.57%	$ 155,000
Retiree Health Care Expense	$ 92,000	$ 80,000	$ 79,000	-14.13%	-1.25%	$ 81,000
Self Insurance	$ 13,000	$ 10,000	$ 13,000	0.00%	30.00%	$ 13,000
Group Insurance - Subtotal	**$ 388,000**	**$ 373,700**	**$ 391,000**	**0.77%**	**4.63%**	**$ 399,000**
Labor Transfer to Capital	**$ (150,000)**	**$ -**	**$ (150,000)**	**0.00%**		**$ (150,000)**
TOTAL - WATER COMPENSATION AND BENEFITS	**$ 2,961,000**	**$ 2,775,300**	**$ 2,964,900**	**0.13%**	**6.83%**	**$ 3,003,900**
WATER SYSTEM EXPENSES						
Purchased Water	$ 2,732,000	$ 2,779,700	$ 2,277,100	-16.65%	-18.08%	$ 2,237,900
Power Purchased - Pumping	$ 678,000	$ 693,800	$ 715,000	5.46%	3.06%	$ 736,000
TOTAL - WATER SYSTEM EXPENSES	**$ 3,410,000**	**$ 3,473,500**	**$ 2,992,100**	**-12.26%**	**-13.86%**	**$ 2,973,900**

CVWD FY 2015-16 WATER BUDGET - FINAL

	FY 2014-15 WATER BUDGET	FY 2014-15 Estimate for YEAR END	FY 2015-16 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WATER FORECAST
PLANT WATER OPERATION						
Utilities	$ 15,000	$ 18,000	$ 14,000	-6.67%	-22.22%	$ 16,000
Glenwood - Voice Communications	$ 32,000	$ 39,000	$ 6,350	-80.16%	-83.72%	$ 7,350
Glenwood - Data Communications	$ -	$ -	$ 18,350			$ 19,350
Glenwood - Wireless Voice & Data Communications	$ 9,000	$ 12,000	$ 12,500	38.89%	4.17%	$ 13,000
Building Maintenance-Plant	$ 25,000	$ 38,000	$ 25,000	0.00%	-34.21%	$ 26,000
Landscaping Expenses	$ 7,000	$ 5,700	$ 7,500	7.14%	31.58%	$ 7,500
Telemetering & Signal System	$ 12,000	$ 8,500	$ 13,500	12.50%	58.82%	$ 15,000
SCADA - Hardware	$ 6,000	$ 13,500	$ 6,000	0.00%	-55.56%	$ 9,000
SCADA - Software	$ 11,000	$ 5,000	$ 12,000	9.09%	140.00%	$ 13,000
SCADA Communications	$ 5,000	$ 1,500	$ 3,500	-30.00%	133.33%	$ 3,500
Lab & Sampling						
Lab & Sampling Expense	$ 70,000	$ 92,000	$ 65,000	-7.14%	-29.35%	$ 67,000
Lab & Sampling Expense - MTBE	$ -	$ -	$ -	0.00%		$ -
Chlorine & Treatment Expense	$ 70,000	$ 80,000	$ 75,000	7.14%	-6.25%	$ 77,000
Nitrate Plant	$ 75,000	$ 50,000	$ 80,000	6.67%	60.00%	$ 85,000
Uniforms	$ 9,000	$ 9,600	$ 8,500	-5.56%	-11.46%	$ 9,000
Safety and Security - Plant	$ 18,000	$ 16,200	$ 17,000	-5.56%	4.94%	$ 17,500
Permit & Assessment Fees	$ 2,000	$ 1,500	$ 1,500	-25.00%	0.00%	$ 2,000
Training-Plant	$ 8,000	$ 6,700	$ 7,000	-12.50%	4.48%	$ 7,500
Education Reimbursements/Certifications	$ 4,000	$ 3,500	$ 4,000	0.00%	14.29%	$ 4,000
Office Supplies & Misc Expenses-Plant	$ 6,000	$ 8,500	$ 6,000	0.00%	-29.41%	$ 7,000
Tools and Supplies-Plant	$ 22,000	$ 15,500	$ 20,000	-9.09%	29.03%	$ 21,000
TOTAL - PLANT WATER OPERATION	**$ 406,000**	**$ 424,700**	**$ 402,700**	**-0.81%**	**-5.18%**	**$ 426,700**

CVWD FY 2015-16 WATER BUDGET - FINAL

	FY 2014-15 WATER BUDGET	FY 2014-15 Estimate for YEAR END	FY 2015-16 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WATER FORECAST
DISTRIBUTION SYSTEM EXPENSES						
Meters-Maintenance	$ 275,000	$ 250,000	$ 275,000	0.00%	10.00%	$ 215,000
Meters-Paving	$ 250,000	$ 174,000	$ 275,000	10.00%	58.05%	$ 250,000
Meters Repair/Replace/Upgrade	$ 20,000	$ 2,000	$ 15,000	-25.00%	650.00%	$ 16,000
Lateral Leaks and Repairs	$ 150,000	$ 60,000	$ 150,000	0.00%	150.00%	$ 75,000
Meters - Trench Plate Rentals	$ 2,000	$ 4,000	$ 2,000	0.00%	-50.00%	$ 1,000
Meters - D-jobs	$ 7,500	$ 100,000	$ 8,000	6.67%	-92.00%	$ 8,000
Pipelines-Maintenance	$ 50,000	$ 59,000	$ 50,000	0.00%	-15.25%	$ 51,000
Pipelines-Paving	$ 15,000	$ 16,000	$ 17,000	13.33%	6.25%	$ 18,000
Fire Hydrant Repair/Replace	$ 25,000	$ 10,000	$ 12,000	-52.00%	20.00%	$ 13,000
Pipelines-Leak Detection/Leak	$ 25,000	$ 1,000	$ 3,000		200.00%	$ 25,000
Pipelines-Trench Plate Rentals	$ 1,000	$ 3,200	$ 1,500		-53.13%	$ 1,500
Pipelines-Water Sampling Stations	$ 500	$ 500	$ 500	0.00%	0.00%	$ 500
Pipelines-Valves	$ 15,000	$ 2,000	$ 3,000	-80.00%		$ 4,000
Backflow Expense	$ 1,000	$ 250	$ 250	-75.00%	0.00%	$ 250
Reservoirs-Maintenance	$ 75,000	$ 150,000	$ 80,000	6.67%	-46.67%	$ 83,000
Reservoir-Landscape	$ 25,000	$ 15,000	$ 22,000	-12.00%	46.67%	$ 23,000
Well Site Maintenance	$ 30,000	$ 44,000	$ 32,000	6.67%	-27.27%	$ 33,000
Well Site- Landscape	$ 10,000	$ 3,400	$ 3,500	-65.00%	2.94%	$ 4,000
Well Site- Lease	$ 300	$ 300	$ 300	0.00%	0.00%	$ 300
Booster Pumps-Maintenance	$ 65,000	$ 20,000	$ 60,000	-7.69%	200.00%	$ 65,000
Generators-Emergency Power	$ 13,000	$ 22,000	$ 22,000	69.23%	0.00%	$ 22,500
Auto/Truck Maintenance	$ 50,000	$ 80,000	$ 50,000	0.00%	-37.50%	$ 52,000
Auto/Truck Maintenance- Gas	$ 27,000	$ 17,000	$ 17,500	-35.19%	2.94%	$ 20,000
Auto/Truck Maintenance- Diesel	$ 17,500	$ 17,000	$ 17,500	0.00%	2.94%	$ 18,000
Taxes-Property	$ 12,000	$ 12,300	$ 12,800	6.67%	4.07%	$ 13,300
TOTAL - DISTRIBUTION SYSTEM EXPENSES	**$ 1,161,800**	**$ 1,062,950**	**$ 1,129,850**	**-2.75%**	**6.29%**	**$ 1,012,350**

CVWD FY 2015-16 WATER BUDGET - FINAL

	FY 2014-15 WATER BUDGET	FY 2014-15 Estimate for YEAR END	FY 2015-16 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WATER FORECAST
GENERAL AND ADMINISTRATIVE EXPENSES						
Engineering Expense	$ 15,000	$ 8,900	$ 9,900	-34.00%	11.24%	$ 11,000
Accounting	$ 13,000	$ 13,000	$ 13,000	0.00%	0.00%	$ 13,000
Legal	$ 42,000	$ 83,000	$ 45,000	7.14%	-45.78%	$ 47,000
Administrative Consultants	$ 120,000	$ 150,000	$ 120,000	0.00%	-20.00%	$ 130,000
General Liability Insurance	$ 53,000	$ 45,000	$ 53,000	0.00%	17.78%	$ 56,000
Building Maintenance	$ 10,000	$ 8,900	$ 12,000	20.00%	34.83%	$ 12,000
Landscaping Expense	$ 5,500	$ 7,000	$ 7,500	36.36%	7.14%	$ 8,000
Office Supplies & Misc Expense	$ 5,500	$ 4,300	$ 5,500	0.00%	27.91%	$ 5,500
Computer Hardware	$ 26,000	$ 26,000	$ 27,000	3.85%	3.85%	$ 28,000
Computer Software/Software Maintenance/Licenses	$ 40,000	$ 38,000	$ 60,000	50.00%	57.89%	$ 61,000
Computer Maintenance/License	$ 20,000	$ 22,000	$ -	-100.00%	-100.00%	$ -
Utilities	$ 19,000	$ 20,000	$ 20,000	5.26%	0.00%	$ 21,000
Office - Voice Communication	$ 27,000	$ 25,000	$ 6,400	-76.30%	-74.40%	$ 7,500
Office - Data Communications	$ -	$ -	$ 16,500			$ 17,500
Mills - Data Communications	$ -	$ -	$ 13,900			$ 15,000
Office - Wireless Voice & Data Communications	$ 16,500	$ 7,000	$ 17,000	3.03%	142.86%	$ 17,500
Printing Expenses	$ 38,000	$ 37,000	$ 37,000	-2.63%	0.00%	$ 37,500
Election Expense	$ -	$ -	$ 40,000			$ -
Uncollectible Accounts	$ 3,000	$ 5,300	$ 3,000	0.00%	-43.40%	$ 3,500
Water System Fees and ULARA	$ 80,000	$ 40,000	$ 60,000	-25.00%	50.00%	$ 61,000
Training Office	$ 12,000	$ 4,000	$ 3,000	-75.00%	-25.00%	$ 3,500
Education Reimbursements/Certifications - Office	$ 2,000	$ -	$ -			$ -
Conferences & Seminars	$ 12,000	$ 9,000	$ 10,000	-16.67%	11.11%	$ 11,000
Board Conferences & Seminars	$ 2,000	$ 2,300	$ 2,300	15.00%	0.00%	$ 2,000
Water Conservation Expense	$ 60,000	$ 35,000	$ 45,000	-25.00%	28.57%	$ 46,000
Water Conservation Advertising	$ 15,000	$ 1,500	$ 5,000		233.33%	$ 5,000
Conservation Turf Rebate	$ 25,000	$ 110,000	$ 35,000	40.00%	-68.18%	$ 35,000
Washer/Other Rebates	$ 5,000	$ 5,000	$ 5,000	0.00%	0.00%	$ 5,000
Community Outreach	$ 15,000	$ 1,500	$ 12,000	-20.00%	700.00%	$ 12,000
Misc Administration	$ 5,000	$ 20,000	$ 5,000	0.00%	-75.00%	$ 5,000
Membership Renewals/Subscriptions	$ 25,000	$ 25,000	$ 26,000			$ 27,000
Board Misc. Administration	$ 1,500	$ 2,000	$ 2,000	33.33%	0.00%	$ 2,000
Mileage Reimbursements	$ 750	$ -	$ -			$ -
Bank Charges	$ 12,000	$ 15,000	$ 15,500	29.17%	3.33%	$ 16,000
Rental Properties Expenses	$ 3,000	$ 3,000	$ 3,100		3.33%	$ 3,500
Emergency Operations	$ 3,000	$ -	$ 2,000	-33.33%		$ 3,000
Subtotal	**$ 731,750**	**$ 773,700**	**$ 737,600**	**0.80%**	**-4.67%**	**$ 728,000**

CVWD FY 2015-16 WATER BUDGET - FINAL

	FY 2014-15 WATER BUDGET	FY 2014-15 Estimate for YEAR END	FY 2015-16 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WATER FORECAST
2007 COPS Principle and Interest Costs	$ 614,000	$ 612,400	$ 614,000	0.00%	0.00%	$ 614,000
Capital Outlay & Equipment	$ 200,000	$ 119,882	$ 65,000	-67.50%	-67.50%	$ 110,000
Depreciation Reserve Fund	$ -	$ -	$ -			$ -
OPEB Fund	$ 100,000	$ 100,000	$ 100,000			$ 100,000
TOTAL - GENERAL AND ADMINISTRATIVE EXPENSES	**$ 1,645,750**	**$ 1,605,982**	**$ 1,516,600**	**-7.85%**	**-5.57%**	**$ 1,552,000**
TOTAL WATER EXPENSES	$ 9,584,550	$ 9,342,432	$ 9,006,150	**-6.03%**	**-3.60%**	**$ 8,968,850**
NET WATER INCOME/(LOSS)	$ 299,450	$ (260,765)	$ 248,850			**$ 1,517,350**

CRESCENTA VALLEY WATER DISTRICT

Fiscal Year 2015-16 Wastewater Budget
Executive Summary

Presented herein is the Crescenta Valley Water District's (CVWD) Fiscal Year 2015-16 Wastewater Budget adopted by the Board of Directors (Board). The following paragraphs describe the key areas where the budget has changed from years past and certain assumptions that were a part of the budget development process. The adopted budget for CVWD Wastewater operations for FY 2015-16 is guided by the discussion and direction set by the Board in the spring of 2015. Staff was asked to place more emphasis on preventative maintenance programs which have been deferred in recent years and establish a priority list of needed capital projects. The budget presented here was developed with the assistance of the Finance Committee and Engineering Committee.

Staff's goals for the FY 2015-16 wastewater budget are:

- Maintain or minimally increase spending levels for labor, operations, maintenance, and general administrative expenses.
- Continue the pass-through of costs for City of Los Angeles Wastewater Treatment rate increases.
- Systematically spend down wastewater reserve to reach levels per CVWD's Rules and Regulations.
- Continue funding the District's OPEB liability and funding replacement of capital assets in the future.

<u>Revenue Projections:</u>

Staff calculated the expected revenues from residential, commercial, and school customers based upon 7,997 Equivalent Dwelling Units (EDU's) for FY 2015-16. Projected wastewater revenues for FY 2015-16 were based on a 0% rate increase in the fixed monthly charges.

- Staff planned for nominal interest income from the wastewater reserve funds due to current market conditions and a re-allocation of funds for FY 2015-16.
- Other projected sources of revenue include developer/connection fees, late fees, and other miscellaneous sources totaling $29,500 which brings the total anticipated revenue for FY 2015-16 to $3,413,500.

<u>Expenses for City of Los Angeles Treatment and Disposal Costs:</u>

The City of Los Angeles (LA) has provided CVWD with cost projections for FY 2015-16 through FY 2019-20 based on the cost to treat CVWD's wastewater flow and CVWD's portion of LA's capital improvements.

- Cost projections from LA vary greatly from year to year from the estimated cost to the actual cost. Staff averaged the LA cost over the next five (5) years to minimize the wide fluctuations that can affect annual rate increases.
- For FY 2015-16 staff used the average LA Cost of $1,523,500 per year for the treatment and disposal of CVWD's wastewater.

<u>Compensation and Benefits:</u>

The compensation and benefits assumptions for the wastewater budget are the same as the water budget. Some additional allocations of general and administrative overhead were assigned to the wastewater budget to more accurately reflect the division of effort to oversee this work. These allocations remained the same for FY 2015-16.

<u>Wastewater Operations:</u>

The Wastewater Operations Department was formed in FY 2006-07 and fully staffed in FY 2007-08. CVWD's efforts in cleaning the sewer collection system have resulted in significantly limiting the number of sanitary sewer overflows over the last eight (8) years.

- CVWD's wastewater crews in FY 2014-15 cleaned about 76 miles of the wastewater collection systems and videotaped approximately 1 mile of sewer main. District crews have almost completed the third full video inspections of the entire collection system.
- The enhanced maintenance areas were cleaned as required by CVWD’s Sewer System Maintenance plan.
- Performed sewer overflow training with the City of Glendale on the sewer interceptor line.
- The wastewater operations did not lose any time to on-the-job injuries and the wastewater crew was also able to assist the water crew with cleaning of meter boxes and installation of water service laterals.
- Crews responded to no sanitary sewer overflows in FY 2014-15.
- The efforts of videotaping the wastewater system has assisted crews in locating areas of concern and has resulted in identifying sections of main that need rehabilitation.
- The system is now about 32 years old and staff anticipates the need to do minor upgrades to the wastewater collection system. Staff has requested that a wastewater master plan be performed in FY 2015-16 to assess the needs of the wastewater collection system.
- The overall O & M budget has been set at $534,860 for FY 2015-16, which is about $140,000 more than FY 2014-15. This increase is primarily due to administrative consultants for a cost-of-service study, wastewater master plan study and election costs.

Capital Outlay & Equipment:

Capital outlay & equipment planned for FY 2015-16 include funds to replace worn out components on the Vactor and CCTV inspection trucks, upgrades to CVWD’s computer network system and site security, and a seismic evaluation of the main office building. Also included is the purchase of two (2) new vehicles (Unit 10 and Unit 14), which have reached the end of their useful life. Total for this category is $92,000 for FY 2015-16.

Is it important to note that staff has begun planning for the replacement of the sewer Vactor truck in FY 2016-17. The existing sewer Vactor truck was purchased in 2007 and typically this type of equipment remains in service for 6 – 7 years due to the harsh environment of cleaning the sewers. CVWD has been able to stretch the life of the Vactor truck to almost 9 years with regular maintenance. A preliminary cost for a new sewer Vactor truck that meets CVWD’s demands and air quality regulations is about $280,000. Staff is looking into possible financing the new sewer Vactor truck over a three (3) year period.

Engineering and Capital Improvements:

The Engineering Department has the lead in planning and implementing the District's Capital Improvement Program, which is based on a priority of projects need to maintain CVWD’s Wastewater infrastructure. The budget for CIP for FY 2015-16 is $185,000, which is $60,000 more than was budgeted in FY 2014-15.

- Major projects completed in FY 2014-15:
  - Sewer Relining – 2,300 linear feet
  - Design of new telemetry/communication equipment for Diverter Valve
- Major projects completed in FY 2015-16:
  - Repairs and/or relining of approximately 2,500 LF of pipes as identified during the videotape inspection
  - Prepare a Wastewater Master Plan
  - Sewer manhole rehabilitation
  - Installation of telemetry/communication equipment for the Diverter Valve
  - Installation of new monitoring stations as part of Sewer System Management Plan (SSMP)
- Other tasks include GIS data information to be input over the next 18 months for the wastewater collections systems, which will assist the District with the SSMP.
- Developing agreements with neighboring agencies to establish protocols and payment methods for emergency assistance.

General Administrative Services:

The general administrative services discussion for the wastewater budget is the same as the water budget.

Conclusion:

The coming fiscal year will present a variety of challenges for Crescenta Valley Water District. The significant annual changes in the City of Los Angeles treatment and disposal costs makes it important for the District to be fiscally prepared for such changes by maintaining sufficient reserves. The District also must remain as efficient as possible in the execution of its mission. Due to a significant decrease in the City of Los Angeles treatment and disposal fixed costs, the Wastewater Reserve balance increased in FY 2014-15 and is projected to decrease in FY 2015-16. The Board approved deferral of the approved sewer rate increase from July 1, 2015 to July 1, 2016 so as not to have an excessively high Wastewater Reserve balance.

Special thanks to the Finance and Engineering Committees that worked diligently to provide valuable input in developing the FY 2015-16 Budget.

I also want to express my gratitude to Ron Mitchell, David Gould, Lynne Sovich and the management staff for their many hours spent preparing the FY 2015-16 Wastewater Budget.

Submitted by:

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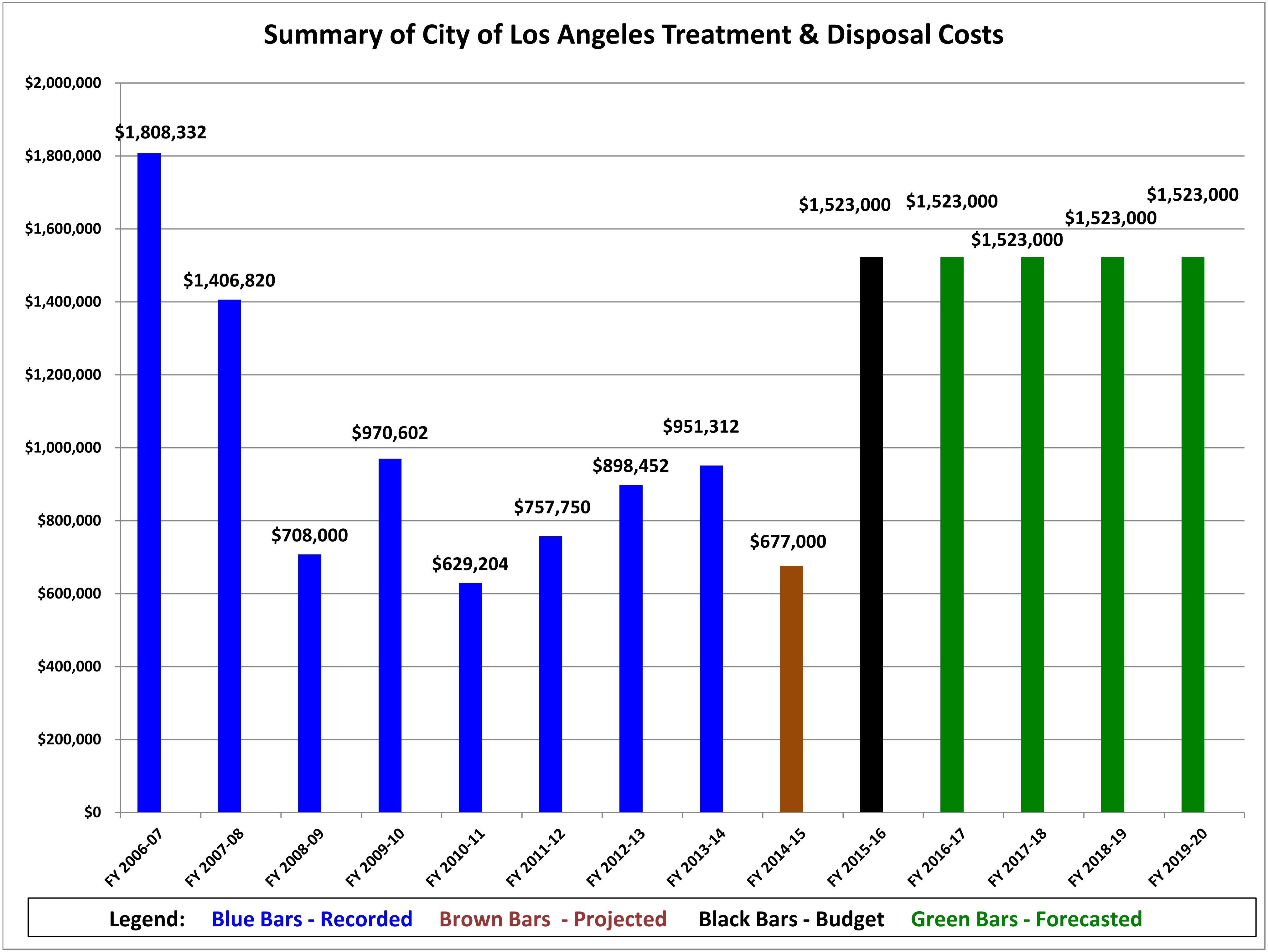
Thomas A. Love, P.E.
General Manager

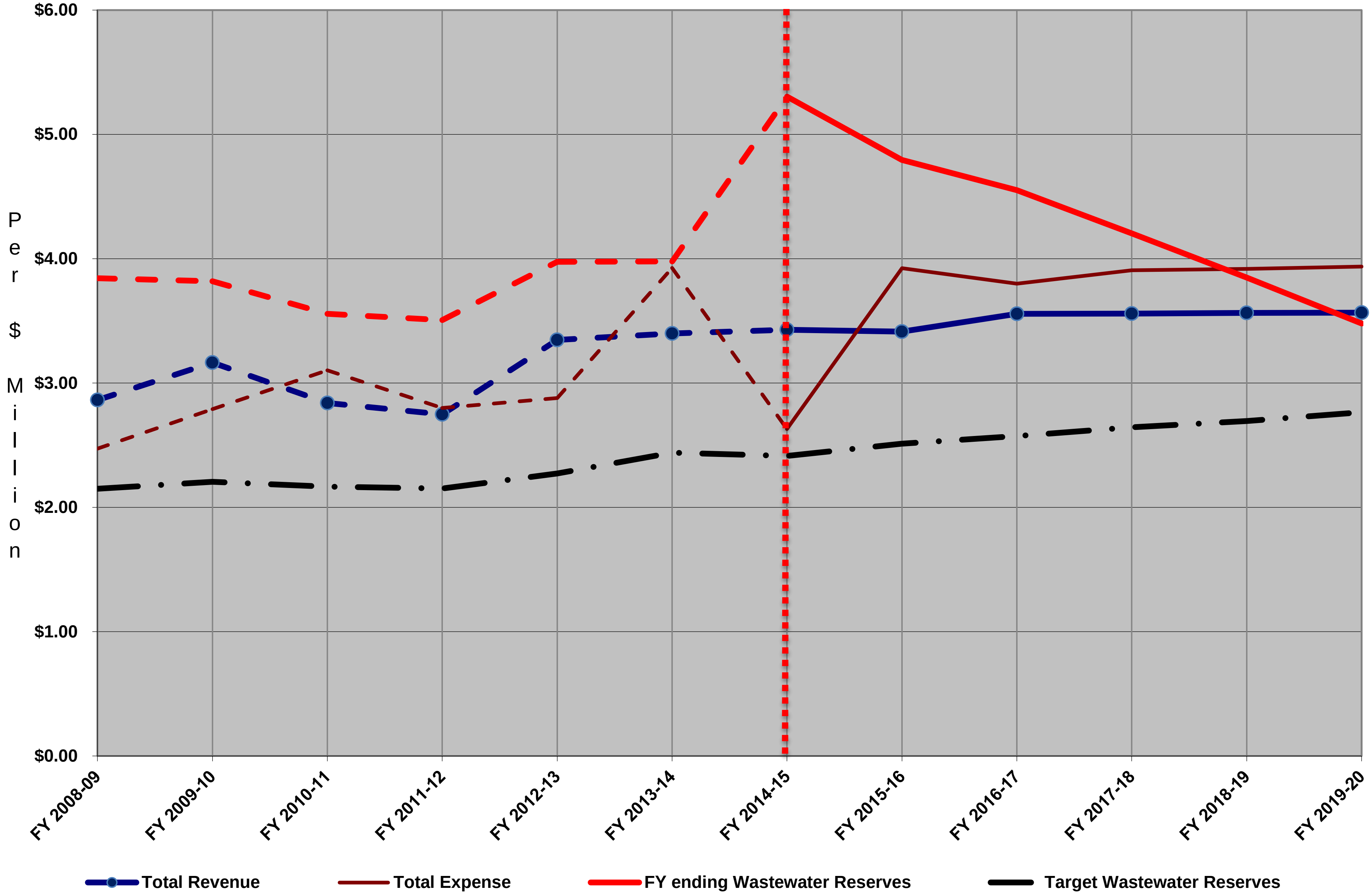
CRESCENTA VALLEY WATER DISTRICT
FISCAL YEAR BUDGET 2015-2016
WASTEWATER OPERATIONS

Estimated Cash Reserves at June 30, 2015		**$ 5,303,730**
Revenues	**$ 3,413,500**	
<u>Expenses:</u>		
L. A. Sewer System Charges	**$ 1,523,000**	
Labor & Benefits	**$ 1,589,060**	
Plant Operations	**$ 78,400**	
Collection System	**$ 75,900**	
General & Administrative	**$ 380,560**	
Capital Outlay & Equipment	**$ 277,000**	
Depreciation Fund	**$ 900,000**	
Future Liability Fund	**$ -**	
Total Expenses	**$ 4,823,920**	
Net Income (Loss) From Operations 2015-2016		**$ (1,410,420)**
Estimated Cash Reserves at June 30, 2016		**$ 4,793,670**
Target Reserve Level at June 30, 2016		**$ 2,512,100**

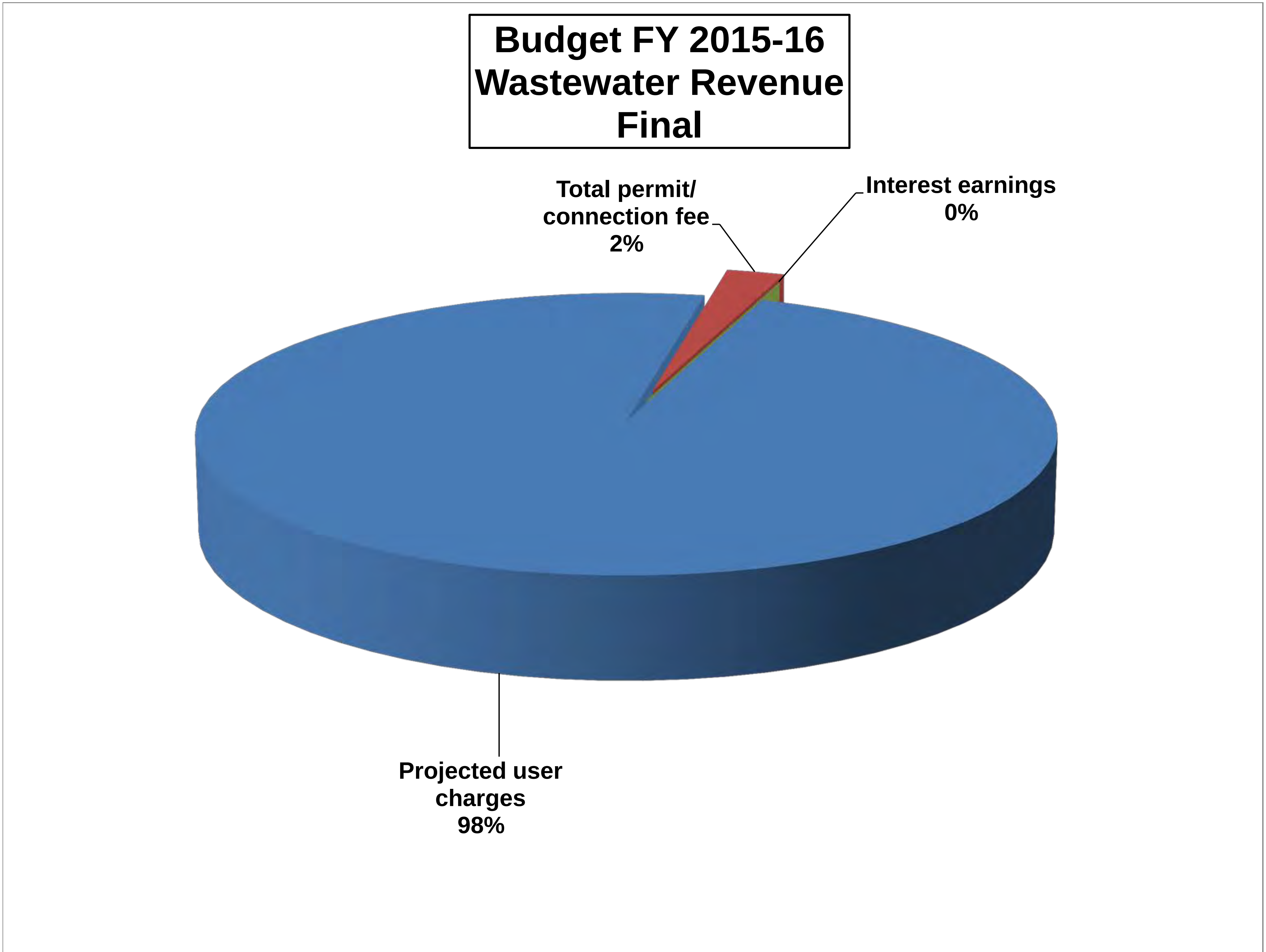
Date: 7/7/2015

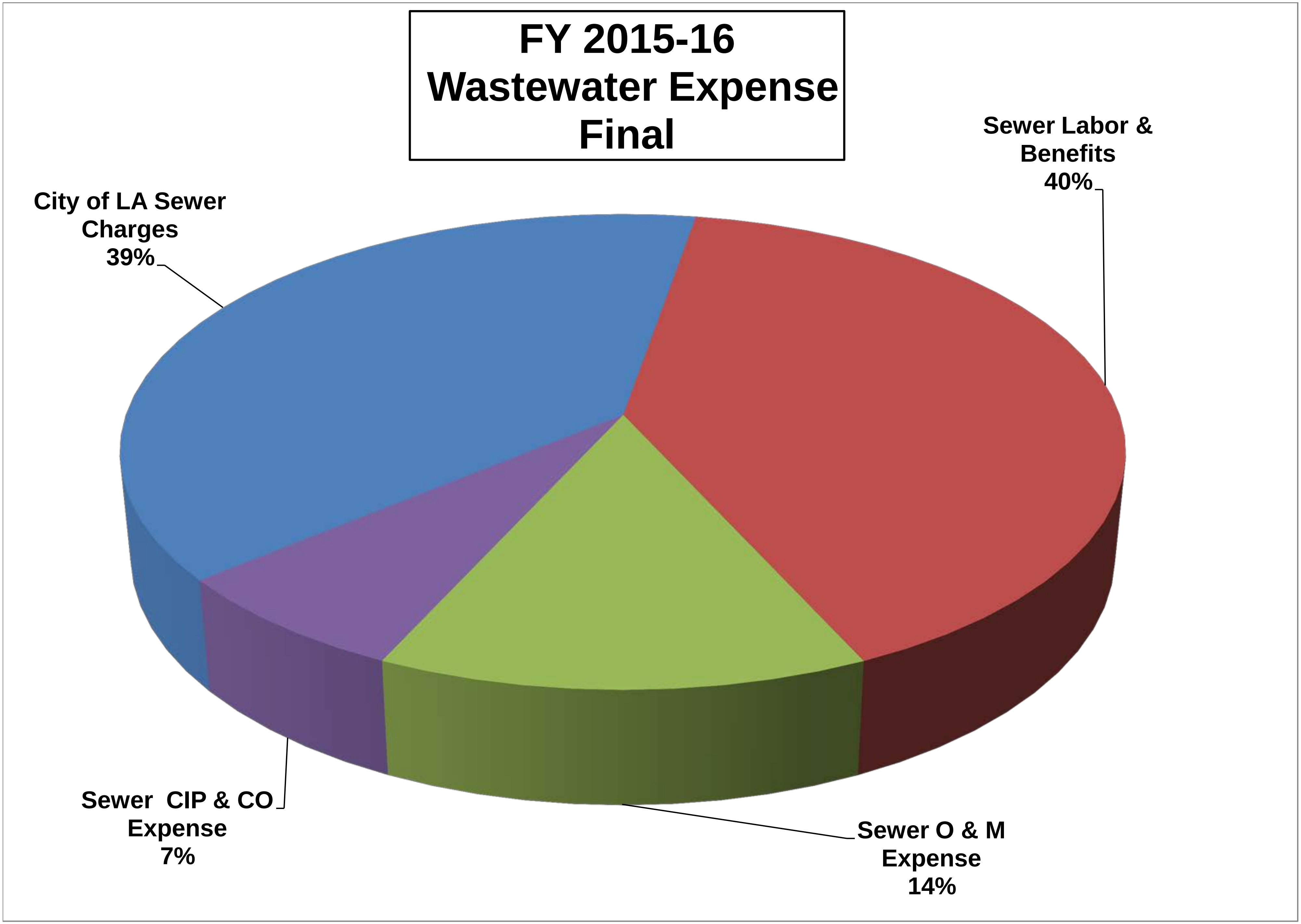

Summary of City of Los Angeles Treatment & Disposal Costs
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
$1,808,332
$1,406,820
$708,000
$970,602
$629,204
$757,750
$898,452
$951,312
$677,000
$1,523,000
$1,523,000
$1,523,000
$1,523,000
$1,523,000
FY 2006-07
FY 2007-08
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17
FY 2017-18
FY 2018-19
FY 2019-20
Legend: Blue Bars - Recorded Brown Bars - Projected Black Bars - Budget Green Bars - Forecasted

Crescenta Valley Water District
Budget - FY 15/16 - Final
Wastewater Expense vs. Revenue Summary



Date: 7/7/2015


Budget FY 2015-16
Wastewater Revenue
Final
Total permit/
connection fee
2%
Interest earnings
0%
Projected user
charges
98%



FY 2015-16
Wastewater Expense
Final
Sewer Labor & Benefits
40%
City of LA Sewer Charges
39%
Sewer CIP & CO Expense
7%
Sewer O & M Expense
14%

Date:7/7/2015

CVWD FY 2015-16 WASTEWATER BUDGET - FINAL

	FY 2014-15 WASTEWATER BUDGET	FY 2014-15 ESTIMATE FOR YEAR END	FY 2015-16 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WASTEWATER FORECAST
WASTEWATER REVENUES						
Sewage Disposal Sales	$ 3,364,000	$ 3,344,600	$ 3,384,000	0.59%	1.18%	$ 3,372,000
Sewer Late Fees	$ -	$ -	$ -			$ -
Property Owner Assessment Fees	$ 11,000	$ 33,000	$ 15,000	36.36%	-54.55%	$ 15,000
Sewer Permits	$ 6,000	$ 6,000	$ 1,500	-75.00%	-75.00%	$ 1,500
Other Income - Wastewater	$ 8,000	$ 36,300	$ 5,000	-37.50%		$ 5,000
Interest Earned - Sewer	$ 500	$ 120	$ 500	0.00%	316.67%	$ 500
Rental Properties Income	$ 7,500	$ 7,500	$ 7,500	0.00%	0.00%	$ 7,500
Fair Value Adjustment - Sewer	$ -	$ -	$ -			$ -
Gain/Loss on Sale of Assets	$ -	$ -	$ -			$ -
TOTAL WATER REVENUE	**$ 3,397,000**	**$ 3,427,520**	**$ 3,413,500**	**0.49%**	**-0.41%**	**$ 3,401,500**
WASTEWATER COMPENSATION AND BENEFITS						
Director Fees	$ 8,000	$ 9,200	$ 8,000	0.00%	-13.04%	$ 8,000
Officer Salaries	$ 153,000	$ 150,000	$ 164,500	7.52%	9.67%	$ 171,500
Administrative Services-Labor	$ 279,000	$ 260,000	$ 285,000	2.15%	9.62%	$ 262,000
Administrative Services-OT	$ 6,000	$ 4,000	$ 3,000	-50.00%	-25.00%	$ 3,000
Engineering-Labor	$ 142,000	$ 92,000	$ 145,000	2.11%	57.61%	$ 147,000
Engineering-OT	$ 1,000	$ 1,000	$ 660	-34.00%	-34.00%	$ 660
Salaries Plant Admin	$ 78,000	$ 58,000	$ 79,000	1.28%	36.21%	$ 80,000
Plant Administrative - OT	$ -	$ 150	$ -		-100.00%	$ -
Maintenance Workers Labor	$ 196,000	$ 175,000	$ 199,000	1.53%	13.71%	$ 211,000
Maintenance Workers Labor-OT	$ 11,000	$ 19,000	$ 22,000	100.00%	15.79%	$ 22,000
Standby Pay	$ 15,000	$ 14,000	$ 14,000	-6.67%	0.00%	$ 14,000
Automobile Allowance	$ 9,000	$ 9,000	$ 10,000	11.11%	11.11%	$ 10,000
Labor Transfer to Capital	$ (5,000)	$ -	$ (5,000)	0.00%	#DIV/0!	$ (5,000)
Labor - Subtotal	**$ 893,000**	**$ 791,350**	**$ 925,160**	**3.60%**	**16.91%**	**$ 924,160**

CVWD FY 2015-16 WASTEWATER BUDGET - FINAL

	FY 2014-15 WASTEWATER BUDGET	FY 2014-15 ESTIMATE FOR YEAR END	FY 2015-16 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WASTEWATER FORECAST
Sick and Vacation						
Sick Leave/Vacation-Office	$ 44,000	$ 44,000	$ 36,000	-18.18%	-18.18%	$ 35,000
Sick Leave/Vacation-Plant	$ 29,000	$ 29,000	$ 24,000	-17.24%	-17.24%	$ 24,000
Sick and Vacation - Subtotal	**$ 73,000**	**$ 73,000**	**$ 60,000**	**-17.81%**	**-17.81%**	**$ 59,000**
Taxes - Payroll	$ 88,000	$ 88,000	$ 90,000	2.27%	2.27%	$ 92,000
Employer Portion of PERS	$ 194,000	$ 168,000	$ 194,000	0.00%	15.48%	$ 208,000
Labor - Subtotal	**$ 282,000**	**$ 256,000**	**$ 284,000**	**0.71%**	**10.94%**	**$ 300,000**
Workers' Compensation						
Workers' Compensation - Office	$ 10,000	$ 9,000	$ 10,500	5.00%	16.67%	$ 10,500
Workers' Compensation-Plant	$ 41,000	$ 38,000	$ 50,000	21.95%	31.58%	$ 49,000
Workers' Compensation - Subtotal	**$ 51,000**	**$ 47,000**	**$ 60,500**	**18.63%**	**28.72%**	**$ 59,500**
Group Insurance - Health, Dental, Life, Vision & Self						
Health and Dental and Vision - Office	$ 87,000	$ 91,000	$ 91,000	4.60%	0.00%	$ 93,000
Life and Disability Insurance - Office	$ 6,000	$ 6,000	$ 6,600	10.00%	10.00%	$ 6,600
Health Dental and Vision-Plant	$ 95,000	$ 94,000	$ 101,000	6.32%	7.45%	$ 103,000
Life and Disability Ins-Plant	$ -	$ -	$ -			$ -
Self Insurance	$ 8,000	$ 7,000	$ 8,800	10.00%	25.71%	$ 8,800
Retiree Health Care Expense	$ 62,000	$ 51,000	$ 52,000	-16.13%	1.96%	$ 53,000
Group Insurance - Subtotal	**$ 258,000**	**$ 249,000**	**$ 259,400**	**0.54%**	**4.18%**	**$ 264,400**
TOTAL - WATER COMPENSATION AND BENEFITS	**$ 1,557,000**	**$ 1,416,350**	**$ 1,589,060**	**2.06%**	**12.19%**	**$ 1,607,060**
WASTEWATER L.A. SYSTEM EXPENSES						
Wastewater System Expenses	$ 1,725,300	$ 677,000	$ 1,523,000	-11.73%	124.96%	$ 1,523,000
Los Angeles ASSS Facilities Charges	$ 35,000	$ -	$ -	-100.00%	#DIV/0!	$ -
TOTAL - WASTEWATER SYSTEM EXPENSES	**$ 1,760,300**	**$ 677,000**	**$ 1,523,000**	**-13.48%**	**124.96%**	**$ 1,523,000**

CVWD FY 2015-16 WASTEWATER BUDGET - FINAL

	FY 2014-15 WASTEWATER BUDGET	FY 2014-15 ESTIMATE FOR YEAR END	FY 2015-16 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WASTEWATER FORECAST
PLANT WASTEWATER OPERATION						
Power Purchased-Sewer	$ 700	$ 750	$ 750	7.14%	0.00%	$ 750
Utilities-Plant	$ 5,000	$ 4,000	$ 4,660	-6.80%	16.50%	$ 5,200
Glenwood - Voice Communications	$ 10,500	$ 14,000	$ 2,100	-80.00%	-85.00%	$ 2,400
Glenwood - Data Communications	$ -	$ -	$ 6,100			$ 6,500
Glenwood - Wireless Voice & Data Communications	$ 3,000	$ 4,100	$ 4,200	40.00%	2.44%	$ 4,400
Building Maintenance-Plant	$ 8,400	$ 3,500	$ 8,500	1.19%	142.86%	$ 8,800
Landscaping Expense-Plant	$ 2,300	$ 2,000	$ 2,500	8.70%	25.00%	$ 2,500
Telemetering & Signal System	$ 4,000	$ 3,500	$ 4,500	12.50%	28.57%	$ 5,000
SCADA Hardware	$ 2,000	$ 1,000	$ 2,000	0.00%	100.00%	$ 3,000
SCADA Software	$ 3,700	$ -	$ 4,000	8.11%		$ 4,400
SCADA Phone Lines & Radio	$ 1,700	$ -	$ 1,160	-31.76%		$ 1,150
Uniforms-Sewer	$ 3,000	$ 3,200	$ 2,830	-5.67%	-11.56%	$ 3,000
Safety and Security	$ 6,000	$ 5,500	$ 5,800	-3.33%	5.45%	$ 5,800
Training-Plant	$ 2,700	$ 3,500	$ 2,300	-14.81%	-34.29%	$ 2,500
Office Supplies & Misc Expenses - Plant	$ 6,000	$ 8,500	$ 6,000	0.00%	-29.41%	$ 7,000
Tools and Supplies-Plant	$ 15,000	$ 18,000	$ 20,000	33.33%	11.11%	$ 21,000
Education Reimbursements/Certifications	$ 3,000	$ 1,000	$ 1,000	-66.67%	0.00%	$ 1,000
TOTAL - PLANT WATER OPERATION	**$ 77,000**	**$ 72,550**	**$ 78,400**	**1.82%**	**8.06%**	**$ 84,400**
COLLECTION SYSTEM EXPENSES						
Sewer Flow Monitoring	$ 21,000	$ 20,000	$ 25,000	19.05%	25.00%	$ 25,500
Pipeline Maintenance-Sewer	$ 9,000	$ 4,000	$ 5,000	-44.44%	25.00%	$ 6,000
Interceptor Maintenance	$ 7,000	$ 2,000	$ 4,000	-42.86%	100.00%	$ 8,000
Sewer Lift Station	$ 6,000	$ 5,000	$ 6,000	0.00%	20.00%	$ 6,500
Autos/Truck Maintenance	$ 17,000	$ 35,000	$ 16,600	-2.35%	-52.57%	$ 17,500
Auto/Truck Maintenance-Gas	$ 9,000	$ 5,700	$ 5,800	-35.56%	1.75%	$ 6,800
Auto/Truck Maintenance-Diesel	$ 5,800	$ 5,800	$ 5,800	0.00%	0.00%	$ 6,000
Sewer Camera Van Inspection	$ 1,500	$ 3,000	$ 3,500	133.33%	16.67%	$ 4,000
Taxes-Property	$ 4,000	$ 4,200	$ 4,200	5.00%	0.00%	$ 4,500
TOTAL - COLLECTION SYSTEM EXPENSES	**$ 80,300**	**$ 84,700**	**$ 75,900**	**-5.48%**	**-10.39%**	**$ 84,800**

CVWD FY 2015-16 WASTEWATER BUDGET - FINAL

	FY 2014-15 WASTEWATER BUDGET	FY 2014-15 ESTIMATE FOR YEAR END	FY 2015-16 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2016-17 WASTEWATER FORECAST
GENERAL AND ADMINISTRATIVE EXPENSES						
Engineering Expenses	$ 5,000	$ 3,000	$ 3,300	-34.00%	10.00%	$ 3,600
Accounting	$ 13,000	$ 13,000	$ 13,000	0.00%	0.00%	$ 13,000
Legal	$ 14,000	$ 15,000	$ 15,000	7.14%	0.00%	$ 15,500
Adminstrative Consultants	$ 25,000	$ 23,000	$ 120,000	380.00%	421.74%	$ 44,000
General Liability Insurance	$ 53,000	$ 45,000	$ 53,000	0.00%	17.78%	$ 56,000
Building Maintenance	$ 3,300	$ 3,300	$ 4,000	21.21%	21.21%	$ 4,000
Landscaping Expense	$ 2,200	$ 2,500	$ 2,500	13.64%	0.00%	$ 2,700
Supplies & Misc Expense	$ 2,000	$ 4,500	$ 1,800	-10.00%	-60.00%	$ 5,500
Computers - Hardware	$ 8,500	$ 8,500	$ 9,000	5.88%	5.88%	$ 9,300
Computer - Software/Software Maint./Licenses	$ 13,000	$ 13,000	$ 19,600	50.77%	50.77%	$ 20,100
Computer Maintenance/License	$ 6,500	$ 10,000	$ -	-100.00%	-100.00%	$ -
Utilities	$ 6,500	$ 6,500	$ 6,500	0.00%	0.00%	$ 7,100
Office - Voice Communications	$ 9,000	$ 8,000	$ 2,100	-76.67%	-73.75%	$ 2,500
Office - Data Communications	$ -	$ -	$ 5,500			$ 5,800
Mills - Data Communications	$ -	$ -	$ 4,700			$ 5,000
Office- Wireless Voice & Data Communications	$ 5,500	$ 2,500	$ 5,660	2.91%	126.40%	$ 5,800
Printing, Postage, Stationery, Copier Maint. Expenses	$ 38,000	$ 38,000	$ 36,000	-5.26%	-5.26%	$ 37,500
Election Expense	$ -	$ -	$ 40,000			$ -
Uncollectible Accounts	$ 1,500	$ 1,500	$ 1,000	-33.33%	-33.33%	$ 1,150
Training Office	$ 3,300	$ 1,500	$ 3,000	-9.09%	100.00%	$ 1,150
Conferences & Seminars	$ 4,700	$ 3,000	$ 3,400	-27.66%	13.33%	$ 3,600
Board Conferences & Seminars	$ 700	$ 1,000	$ 500	-28.57%	-50.00%	$ 650
Misc Administration	$ 1,700	$ 7,500	$ 5,000	194.12%	-33.33%	$ 5,000
Membership Renewals/Subscriptions	$ 8,500	$ 7,500	$ 8,800	3.53%	17.33%	$ 8,800
Board Misc. Administration	$ 400	$ 700	$ 650	62.50%	-7.14%	$ 650
Bank Charges	$ 12,000	$ 13,000	$ 15,500	29.17%	19.23%	$ 16,000
Rental Properties Expenses	$ 1,000	$ 1,000	$ 1,050	5.00%	5.00%	$ 1,150
TOTAL - GENERAL AND ADMINISTRATIVE EXPENSES	**$ 238,300**	**$ 232,500**	**$ 380,560**	**59.70%**	**63.68%**	**$ 275,550**
Sewer CIP and Capital Outlay	**$ 208,500**	**$ 146,700**	**$ 277,000**	**32.85%**	**88.82%**	**$ 224,000**
Transfer to Water Reserves	**$ -**	**$ -**	**$ -**			
OPEB Expense	**$ -**	**$ -**	**$ -**			**$ -**
Depreciation Reserve Fund	**$ 850,000**	**$ 850,000**	**$ 900,000**			**$ 950,000**
TOTAL WASTEWATER EXPENSES	**$ 4,771,400**	**$ 3,479,800**	**$ 4,823,920**	**1.10%**	**38.63%**	**$ 4,748,810**
NET WASTEWATER INCOME/(LOSS)	**$ (1,374,400)**	**$ (52,280)**	**$ (1,410,420)**			**$ (1,347,310)**

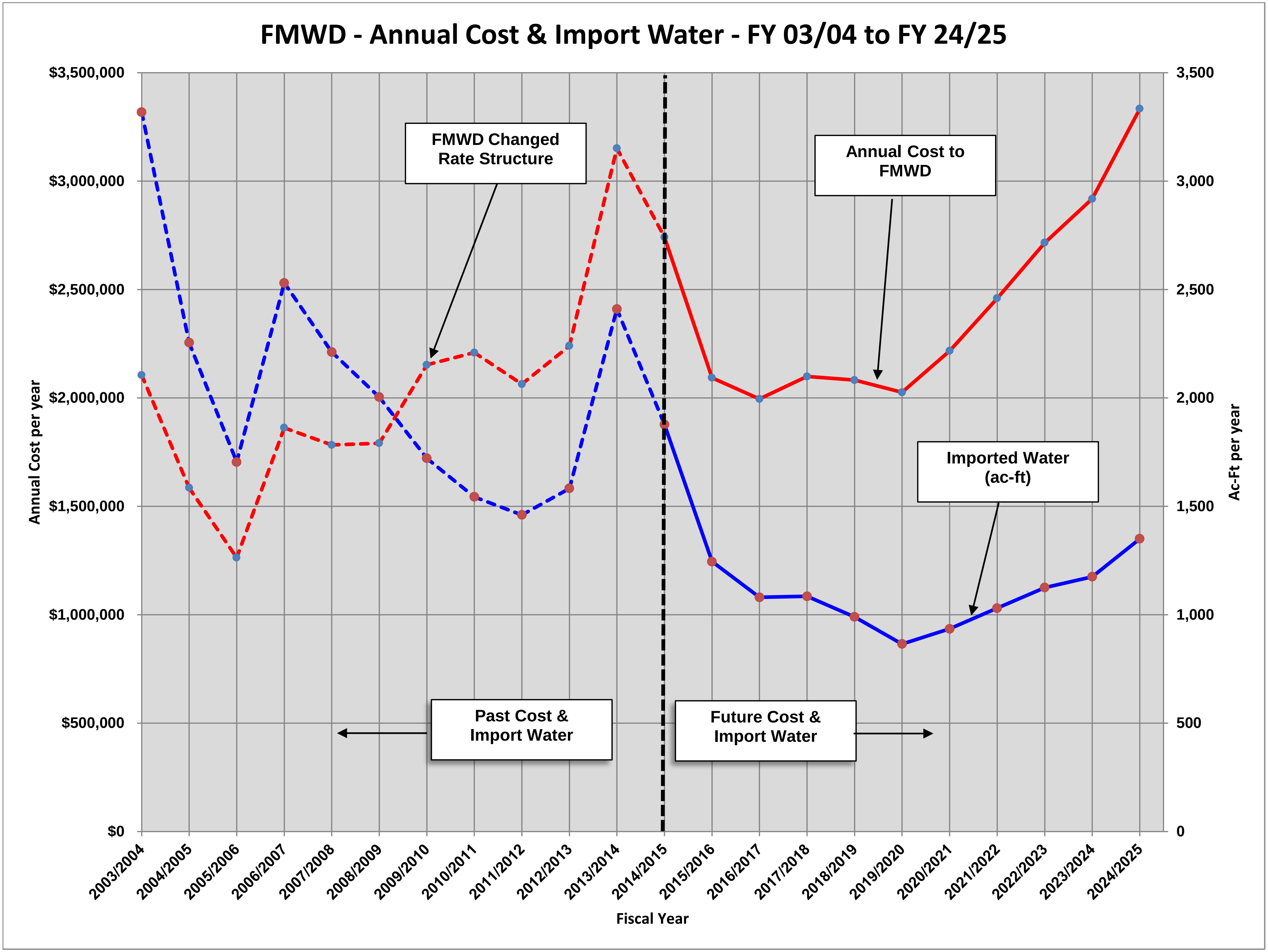
SUMMARY OF PREVIOUS AND PROJECTED FMWD COSTS

Fiscal Year	Total or Projected FMWD Usage (Ac-Ft)	Percent change from previous year	Tier 1 Cost /Ac-ft		Tier 1 Cost percent increase from previous year	Tier 1 Cost	FMWD Operation Monthly Cost	FMWD Power Monthly Cost	FMWD CIP Monthly Cost	Tier 2 FMWD Usage (Ac-Ft)	Tier 2 Cost /Ac-ft	Tier 2 Cost	GIC Water Usage (Ac-Ft)	Cost	Capacity Charge	Readiness to Serve Charge	Total Invoice	Total Invoice percent increase from previous year	Avg. Cost /Ac-ft	Avg. Cost/ac-ft percent increase from previous year
2003/ 2004	3,309		$600	$610		$2,000,829				779	$762	$48,786	0	$50	$30,195	$25,269	$2,105,129		$615	
2004/ 2005	2,252	-47%	$628	$653	4%	$1,430,721				979	$790	$75,217	9	$2,075	$39,380	$39,288	$1,585,456	-33%	$698	12%
2005/ 2006	1,704	-32%	$653	$681	4%	$1,174,598				0	$777	$0	2	$1,060	$50,318	$38,262	$1,263,177	-26%	$737	5%
2006/ 2007	2,517	32%	$681	$736	8%	$1,767,696				0	$832	$0	8	$2,126	$58,478	$35,791	$1,861,965	32%	$736	0%
2007/ 2008	2,210	-14%	$736	$794	8%	$1,678,802				128	$892	$12,326	0	$600	$58,478	$33,145	$1,782,751	-4%	$800	8%
2008/ 2009	2,000	-10%	$794	$930	17%	$1,693,384				0	$1,046	$0	0	$600	$52,020	$45,330	$1,790,734	0%	$891	10%
2009/ 2010	1,718	-16%	$930	$1,192	28%	$1,513,393	$214,272	$47,279	$245,232	0	$1,215	$0	85	$18,531	$46,902	$67,164	$2,152,469	17%	$1,251	29%
2010/ 2011	1,542	-11%	$701	$744	6%	$1,104,952	$399,754	$204,675	$353,901	0	$869	$0	20	$4,819	$48,240	$97,032	$2,208,804	3%	$1,431	13%
2011/ 2012	1,453	-6%	$744	$794	7%	$1,110,710	$377,303	$198,042	$211,001	0	$920	$0	9	$2,471	$48,072	$116,070	$2,063,669	-7%	$1,390	-3%
2012/ 2013	1,576	8%	$794	$847	7%	$1,285,990	$381,989	$203,381	$204,665	0	$997	$0	6	$3,704	$44,664	$119,004	$2,239,693	8%	$1,398	1%
2013/ 2014	2,409	35%	$847	$890	5%	$2,089,674	$381,607	$309,424	$204,665	0	$1,032	$0	0	$600	$37,494	$128,772	$3,151,636	29%	$1,292	-8%
2014/ 2015	1,873	-29%	$890	$923	4%	$1,693,960	$382,784	$291,785	$204,665	30	$1,055	$4,288	2	$1,795	$28,434	$135,516	$2,741,431	-15%	$1,464	12%
2015/ 2016	1,245	-50%	$923	$942	2%	$1,158,160	$392,362	$176,675	$204,665	0	$1,076	$0	0	$600	$39,945	$120,792	$2,092,599	-31%	$1,681	13%
2016/ 2017	1,080	-15%	$942	$989	5%	$1,039,497	$412,083	$158,950	$209,782	0	$1,130	$0	0	$600	$58,000	$116,592	$1,994,903	-5%	$1,847	9%
2017/ 2018	1,085	0%	$989	$1,039	5%	$1,097,159	$432,687	$165,175	$220,271	0	$1,186	$0	0	$600	$60,900	$122,421	$2,098,613	5%	$1,934	5%

Revised Date: 7/7/2015

SUMMARY OF PREVIOUS AND PROJECTED FMWD COSTS

Fiscal Year	Total or Projected FMWD Usage (Ac-Ft)	Percent change from previous year	Tier 1 Cost /Ac-ft		Tier 1 Cost percent increase from previous year	Tier 1 Cost	FMWD Operation Monthly Cost	FMWD Power Monthly Cost	FMWD CIP Monthly Cost	Tier 2 FMWD Usage (Ac-Ft)	Tier 2 Cost /Ac-ft	Tier 2 Cost	GIC Water Usage (Ac-Ft)	Cost	Capacity Charge	Readiness to Serve Charge	Total Invoice	Total Invoice percent increase from previous year	Avg. Cost /Ac-ft	Avg. Cost/ac-ft percent increase from previous year
2018/ 2019	990	-10%	$1,039	$1,090	5%	$1,048,681	$454,321	$155,425	$231,284	0	$1,246	$0	0	$600	$63,945	$128,542	$2,082,198	-1%	$2,103	8%
2019/ 2020	865	-14%	$1,090	$1,145	5%	$963,442	$477,037	$140,250	$242,849	0	$1,308	$0	$0	$600	$67,142	$134,969	$2,025,689	-3%	$2,342	10%
2020/ 2021	935	7%	$1,145	$1,202	5%	$1,092,623	$500,889	$156,200	$254,991	0	$1,373	$0	0	$600	$70,499	$141,718	$2,216,920	9%	$2,371	1%
2021/ 2022	1,030	9%	$1,202	$1,262	5%	$1,265,376	$525,934	$177,350	$267,740	0	$1,442	$0	0	$600	$74,024	$148,804	$2,459,228	10%	$2,388	1%
2022/ 2023	1,125	8%	$1,262	$1,325	5%	$1,451,410	$552,230	$196,875	$281,127	0	$1,514	$0	0	$600	$77,725	$156,244	$2,715,612	9%	$2,414	1%
2023/ 2024	1,175	4%	$1,325	$1,392	5%	$1,591,580	$579,842	$205,625	$295,184	0	$1,590	$0	0	$600	$81,611	$164,056	$2,917,899	7%	$2,483	3%
2024/ 2025	1,350	13%	$1,392	$1,461	5%	$1,920,285	$608,834	$236,250	$309,943	0	$1,669	$0	0	$600	$85,692	$172,259	$3,333,263	12%	$2,469	-1%



FMWD - Annual Cost & Import Water - FY 03/04 to FY 24/25
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
Annual Cost per year
3,500
3,000
2,500
2,000
1,500
1,000
500
0
Ac-Ft per year
FMWD Changed Rate Structure
Annual Cost to FMWD
Imported Water (ac-ft)
Past Cost & Import Water
Future Cost & Import Water
2003/2004
2004/2005
2005/2006
2006/2007
2007/2008
2008/2009
2009/2010
2010/2011
2011/2012
2012/2013
2013/2014
2014/2015
2015/2016
2016/2017
2017/2018
2018/2019
2019/2020
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Fiscal Year

Capital Improvement Project Program FY 15-16 Final - 5-year CIP Budget	Status	Budget FY 14/15	Projected FY 14/15	Budget FY 15/16	Forecast FY 16/17	Forecast FY 17/18	Forecast FY 18/19	Forecast FY 19/20
1. Water Supply								
A. Groundwater								
i. Well Rehabilitation								
Well 11 Rehabilitation	*Complete*	*$ 65,000*	$ 61,344					
Well 14 Rehabilitation	*Deferred*	*$ 60,000*	$ -					
Well 7 Rehabilitation				$ 60,000				
Well 10 Rehabilitation					$ 75,000			
Well 14 Rehabilitation					$ 50,000			
Well 6 Rehabilitation						$ 75,000		
Well 12 Rehabilitation						$ 75,000		
Well 1 Rehabilitation							$ 75,000	
Well 14 Rehabilitation							$ 50,000	
Well 5 Rehabilitation								$ 75,000
Well 9 Rehabilitation								$ 75,000
Well 11 Rehabilitation								$ 75,000
ii. New Wells								
Well 16 - Equipment & Pipeline - Design	*Carryover*	*$ 85,000*	$ 134,782	$ 60,000				
Well 16 - Construction (Grant - Matching Funds)	*Carryover*	*$ -*	$ 11,005	$ 100,000				
iii. Studies								
B. Imported Water								
CVWD/LADWP Inter. at Ordunio (Grant - Matching Funds)	*Carryover*	*$ 125,000*	$ -	$ 125,000				
Ocean View Piping & Vaults (Grant - Matching Funds)	*Complete*	*$ 210,000*	$ 241,397					
Ocean View Chlorination St (Grant - Matching Funds)			$ -	$ 85,000				
Ocean View - Equip. & Elect (Grant - Matching Funds)			$ -	$ 75,000				
C. Groundwater Basin Recharge								
Storm Water Recharge Study (Grant - Matching Funds)	*Carryover*	*$ 55,000*	$ 162,100	$ 40,000				
Stormwater Recharge Project - Design					$ 125,000			
Stormwater Recharge Project - Construction						$ 500,000	$ 500,000	
D. Recycled Water System								
i. Recycled Water								
ii. Membrane Bioreactor Technology								
E. Demand Management								
WS Total		*$ 600,000*	$ 610,628	$ 545,000	$ 250,000	$ 650,000	$ 625,000	$ 225,000

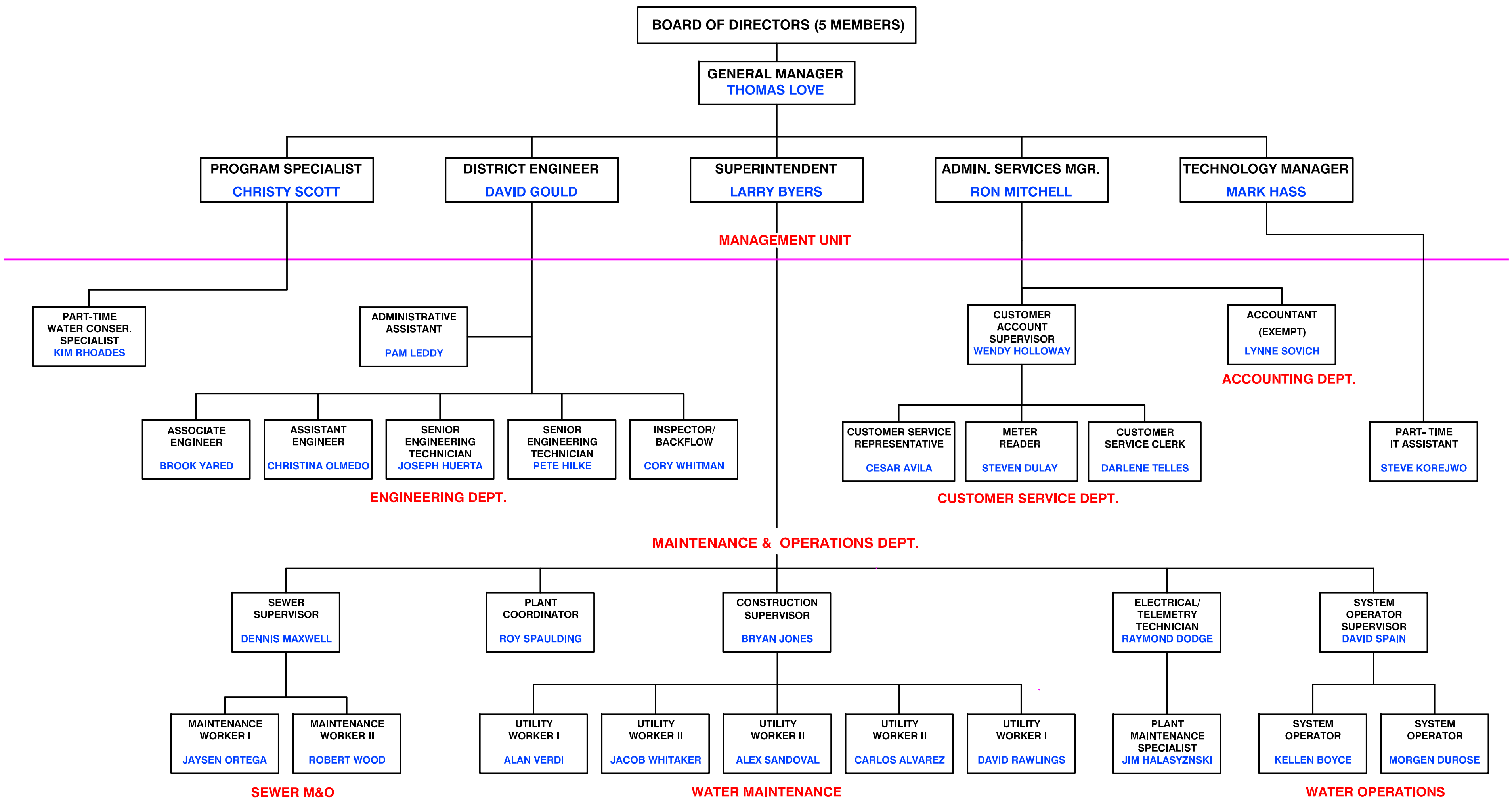
Capital Improvement Project Program FY 15-16 Final - 5-year CIP Budget	Status	Budget FY 14/15	Projected FY 14/15	Budget FY 15/16	Forecast FY 16/17	Forecast FY 17/18	Forecast FY 18/19	Forecast FY 19/20
2. Water Storage								
A. Reservoir Rehabilitation								
i. Roof/Vents Rehabilitation								
Oak Creek #1 - Roof/Air Vents	*Deferred*				$ 250,000			
Oak Creek #2 - Roof/Air Vents						$ 250,000		
Rosemont - Roof/Air Vents							$ 255,000	
Markridge - Air Vents								$ 250,000
ii. Steel Reservoir Re-Coating								
iii. Concrete Reservoir Rehabilitation								
Encinal Reservoir - Concrete Rehabilitation					$ 75,000			
iv. Corrosion Protection								
Cathodic Protection - Replacement						$ 60,000		
v. Overflow & Drain System Upgrade								
Upgrade Overflow/Drain System - Design	*Carryover*	$ -	$ 18,483	$ -				
Ocean View Reservoir - AC Pavement	*Complete*	$ -	$ 70,267					
Ocean View Reservoir - Overflow/Drain - Construction		$ -	$ -		$ 450,000			
B. Reservoir Water Quality								
i. Water Mixing System								
Reservoir Water Quality & Mixing System Study								$ 75,000
iv. Replace common inlet and outlet piping								
C. New Reservoir Water Storage								
WS Total		$ -	$ 88,750	$ -	$ 775,000	$ 310,000	$ 255,000	$ 325,000
3. Water Distribution								
A. Pipeline Replacement								
2900 Block - Paraiso Way - 800 LF	*Complete*	$ 200,000	$ 172,944					
2900 Block - Santa Carlotta - 800 LF	*Complete*	$ 200,000	$ 172,944					
4900 Block - Glenwood - 600 LF	*Complete*	$ 150,000	$ 129,708					
3000 Block-Paraiso Way, Cloud, & Ramsdell	*Complete*	$ -	$ 46,777					
2800 Block - Prospect - 600 LF	*Deferred*	$ 150,000	$ -					
4400 Block - Glenwood - 200 LF	*Deferred*	$ 50,000	$ -					
2600 Block - Harmony Place - 450 LF				$ 115,000				
3900 Block - Park Place - 450 LF				$ 115,000				
2700 Block - Brookhill Avenue - 700 LF				$ 175,000				
2800 Block - Prospect & 4400 Block - Glenwood - 800 LF				$ 200,000				

Capital Improvement Project Program FY 15-16 Final - 5-year CIP Budget	Status	Budget FY 14/15	Projected FY 14/15	Budget FY 15/16	Forecast FY 16/17	Forecast FY 17/18	Forecast FY 18/19	Forecast FY 19/20
3000 - 3100 Blocks - Brookhill Avenue - 1,650 LF					$ 430,000			
3200 - 3300 Blocks - Brookhill Avenue - 1,650 LF						$ 430,000		
2200 Block - Honolulu Ave - 750 LF							$ 190,000	
4900 Block -El Sereno - 350 LF							$ 90,000	
2300 Block - Teasley - 700 LF							$ 175,000	
2800 Block - Los Olivos - 850 LF							$ 215,000	
2400 Block - Fairmount - 100 LF							$ 25,000	
4800 Block - Dyer - 400 LF							$ 100,000	
2400 & 2500 Blocks - Janet Lee - 1300 LF								$ 340,000
3000 Block - Los Olivos - 800 LF								$ 210,000
4600 Block - Orin - 200 LF								$ 55,000
2000 Block - Ahlin - 200 LF								$ 55,000
4900 Block - Caminito - 300 LF								$ 80,000
3500 Block - Montrose - 300 LF								$ 80,000
B. New Pipelines								
C. Booster Pump System								
i. Annual Pump /Motor Replacement								
Eagle Canyon - Booster B	*Complete*	*$ -*	$ 39,200					
Encinal - Booster A	*Complete*	*$ 35,000*	$ 23,400					
1 - Boosters				$ 25,000				
1 - Boosters					$ 35,000			
2 - Boosters						$ 70,000		
2 - Boosters							$ 70,000	
2 - Boosters								$ 70,000
ii. Pump Station Upgrade								
Mills Plant - Aeration Tower Rehabilitation	*Deferred*	*$ 35,000*	$ -		$ 35,000			
Upgrade - Paschal Booster Station inlet piping & valves						$ 50,000	$ 255,000	
New Booster Pump Station - Cresta Heights								$ 75,000
iii. VFD Pump Upgrade								
VFD's & Upgrade at Paschal & Mills					$ 50,000			
iv. MCC Replacement								
MCC upgrade at Oak Creek	*Carryover*	*$ 300,000*	$ 169,870	$ 185,000				
MCC upgrade at Paschal					$ 75,000	$ 400,000		
MCC upgrade at Goss Canyon						$ 75,000	$ 350,000	
MCC upgrade at Ocean View							$ 75,000	$ 450,000
D. Pressure Reducing Stations								
E. Miscellaneous Projects								

Capital Improvement Project Program FY 15-16 Final - 5-year CIP Budget	Status	Budget FY 14/15	Projected FY 14/15	Budget FY 15/16	Forecast FY 16/17	Forecast FY 17/18	Forecast FY 18/19	Forecast FY 19/20
i. Water Surge Control								
Rehabilitation Surge Tanks at Glenwood	*Deferred*	*$ 28,000*	$ -	$ 65,000				
Rehabilitation Surge Tank at Paschal							$ 75,000	
ii. Street/Utility/ Meter Adjustment & Upgrade								
iii. Misc.								
Repairs to Ramsdell Mixing Station	*Deferred*	*$ 35,000*	$ -		$ 35,000			
WD Total		$ 1,183,000	$ 754,843	$ 880,000	$ 660,000	$ 1,025,000	$ 1,620,000	$ 1,415,000
4. Water Treatment								
A. Nitrate Removal								
i. Glenwood								
ii. Mills								
iii. Ordunio								
B. Chlorine Disinfection								
New Chlorination Station at Markridge Reservoir	*Deferred*	*$ 43,000*	$ -					$ 75,000
C. Convert to Chloramines								
WT Total		*$ 43,000*	$ -	$ -	$ -	$ -	$ -	$ 75,000
5. Technology								
A. Automated Meter Information (AMI) System								
B. Supervisory Control and Data Acquisition (SCADA) System								
SCADA RTU Replacement (35 sites) - Design	*Carryover*	*$ 25,000*	$ 18,583	$ 15,000	$ 15,000	$ 15,000		
SCADA RTU Replace - Equipment & Integration	*Carryover*	*$ 149,000*	$ 34,000	$ 300,000	$ 400,000	$ 200,000		
C. Graphical Information System (GIS)								
TECH Total		*$ 174,000*	$ 52,583	$ 315,000	$ 415,000	$ 215,000	$ -	$ -
6. Public Safety/Emergency Response								
A. Emergency Electrical Generators								
B. Water Storage								
Seismic Sensors & Valve Actuators - Duns/Pickens		*$ -*	$ -	$ 75,000				
Seismic Sensors & Valve Actuators - Ordunio						$ 85,000		
Seismic Sensors & Valve Actuators - Oak Creek								$ 150,000
C. Security								
D. Miscellaneous								

Capital Improvement Project Program FY 15-16 Final - 5-year CIP Budget	Status	Budget FY 14/15	Projected FY 14/15	Budget FY 15/16	Forecast FY 16/17	Forecast FY 17/18	Forecast FY 18/19	Forecast FY 19/20
SF/ER Total		*$ -*	**$ -**	**$ 75,000**	**$ -**	**$ 85,000**	**$ -**	**$ 150,000**
7. Facilities & Planning								
A. Main Office								
B. Glenwood Plant								
C. Mills Plant								
D. Reservoir Site Improvements								
Roof Replacement at Old Encinal						**$ 115,000**		**$ 185,000**
Goss Canyon - Site Improvements								**$ 125,000**
5. Misc. Properties								
6. District Planning								
F & P Total		*$ -*	**$ -**	**$ -**	**$ -**	**$ 115,000**	**$ -**	**$ 310,000**
Capital Improvement Projects - Total		*$ 2,000,000*	**$ 1,506,804**	**$ 1,815,000**	**$ 2,100,000**	**$ 2,400,000**	**$ 2,500,000**	**$ 2,500,000**

CRESCENTA VALLEY WATER DISTRICT ORGANIZATION CHART



ORGANIZATION CHART - FY 15/16

DATE: 6/26/15

Table Water Budget WB - 1 Projected Water Customers - FY 15/16 - Approved 06/30/15

Water Meter Size	Recorded FY 2013-14		Budget FY 2014-15	Projected FY 2014-15		Budget FY 2015-16		Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
3/4 inch	6,953		6,956	6,945		6,948		6,951	6,954	6,957	6,960
1 inch	807		810	820		823		826	829	832	835
1-1/2 inch	142		143	143		144		145	146	147	148
2 inch	64		65	66		67		68	69	70	71
3 inch	24		24	27		27		27	27	27	27
4 inch	2		2	2		2		2	2	2	2
6 inch	0		0	0		0		0	0	0	0
8 inch	0		0	0		0		0	0	0	0
10 inch	0		0	0		0		0	0	0	0
Total water services	7,992		8,000	8,003		8,011		8,019	8,027	8,035	8,043
Projected No. of Account Annual Increase	27		8	11		8		8	8	8	8
Projected Percent of Account Annual Increase	0.34%		0.10%	0.14%		0.10%		0.10%	0.10%	0.10%	0.10%

Table Water Budget - WB-2 Water Production and Costs - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Well Production (Verdugo Basin)	2,372	2,600	2,177	2,190	2,580	2,700	2,960	3,170
Well Production (GWP)(5)	0	0	0	410	540	495	420	465
Foothill MWD Purchases(4)	2,410	1,900	1,928	1,245	1,080	1,105	1,020	865
Total Production (1)(2)	4,782	4,500	4,105	3,845	4,200	4,300	4,400	4,500
Shrinkage (percent)(3)	8%	8%	8%	8%	8%	8%	8%	8%
Less Shrinkage (ac-ft)	383	360	328	308	336	344	352	360
Total billable consumption (sales)	4,399	4,140	3,777	3,537	3,864	3,956	4,048	4,140
FMWD Purchased Water	2,410	1,900	1,928	1,245	1,080	1,105	1,020	865
FMWD Unit Charge ($/ac-ft)	$ 1,308	$ 1,430	$ 1,442	$ 1,681	$ 1,847	$ 1,899	$ 2,041	$ 2,342
FMWD Cost	$ 3,151,636	$2,716,750	$2,779,700	$2,092,600	$1,994,900	$2,098,600	$2,082,200	$2,025,700
Cost Increase/Decrease from FMWD Unit Charge	$ (104)	$ 122	$ 134	$ 239	$ 166	$ 52	$ 142	$ 300
Percent FMWD Cost Increase/Decrease	41.10%	-13.80%	-11.80%	-24.72%	-4.67%	5.20%	-0.78%	-2.71%
Well Production (GWP)				410	540	515	450	465
GWP Unit Charge ($/ac-ft)(6)				$ 450	$ 450	$ 450	$ 450	$ 450
GWP Cost				$184,500	$243,000	$231,750	$202,500	$209,250

Notes:

1. All quantities are in acre-feet (ac-ft).
2. Projected Total Production for FY 15/16 at 3,845 ac-ft due to Governor's order to reduce demand
3. Shrinkage (water loss) anticipated to be 8% as part of the continuation of the water meter replacement program
4. FMWD Cost based on FMWD's Final Budget for FY 15/16
5. GWP (Well 16) assumed to be in production in 10/2015
6. GWP cost per ac-ft based on 5-yr average cost per ac-ft of $450/ac-ft

Water Budget Table WB-3 Sources of Water Funds - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Sources of Funds - Variable Sources								
Water Sales - Consumers	$ 7,463,415	$ 7,607,000	$ 6,681,000	$ 6,868,000	$ 7,994,000	$ 8,699,000	$ 9,495,000	$ 10,318,000
Water Sales - CVWD	$ 4,843,462	$ 4,869,000	$ 4,219,000	$ 6,868,000	$ 7,994,000	$ 8,699,000	$ 9,495,000	$ 10,318,000
Water Sale - FMWD	$ 2,619,953	$ 2,738,000	$ 2,462,000	$ -	$ -	$ -	$ -	$ -
Interest Earned - Water	$ 125,914	$ 75,000	$ 114,000	$ 100,000	$ 102,000	$ 104,000	$ 106,000	$ 108,000
Gain/Loss on Sale of Investments	$ 47,243	$ -	$ 109,000	$ -	$ -	$ -	$ -	$ -
Fair Value Adjustment	$ 202,439	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest Earned - MTBE Reserve Fund	$ 46,780	$ 139,000	$ 70,000	$ 125,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Subtotal variable sources	$ 7,885,791	$ 7,821,000	$ 6,974,000	$ 7,093,000	$ 8,171,000	$ 9,676,000	$ 9,676,000	$ 10,501,000
Sources of Funds - Stable Sources								
Water Sales - Service Charge	$ 1,731,323	$ 1,830,000	$ 1,829,000	$ 1,938,000	$ 2,068,000	$ 2,201,000	$ 2,350,000	$ 2,500,000
Fire Service Meter Charge	$ 31,667	$ 34,000	$ 33,000	$ 34,000	$ 38,000	$ 41,000	$ 45,000	$ 47,000
Late Fees/Fire Hydrant Flow/Backflow Tests	$ 70,271	$ 75,000	$ 77,000	$ 70,000	$ 73,000	$ 76,000	$ 79,000	$ 82,000
Rental Property Income	$ 21,573	$ 22,500	$ 23,000	$ 22,500	$ 22,500	$ 22,500	$ 22,500	$ 26,000
Sundry Income		$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 1,000
Subtotal - Stable Sources	$ 1,854,834	$ 1,968,000	$ 1,968,500	$ 2,072,000	$ 2,210,000	$ 2,350,000	$ 2,507,000	$ 2,667,000
Sources of Funds - CIP Sources								
Water Systems Connect Fee	$ 62,660	$ 55,000	$ 33,000	$ 39,800	$ 45,000	$ 50,000	$ 55,000	$ 60,000
Meter Installation/Hydrant Charges	$ 24,883	$ 40,000	$ 30,000	$ 50,000	$ 60,000	$ 60,000	$ 70,000	$ 80,000
Other Income - Water/Grants	$ 78,772	$ -	$ 33,000	$ -	$ -	$ -	$ -	$ -
Gain/Loss on Sale of Assets	$ 4,360	$ -	$ 43,000	$ -				
Interest Earned - COP Bonds (not included in subtotal or total)	$ 223	$ -	$ 167	$ 200	$ 200	$ -	$ -	$ -
Subtotal CIP Sources	$ 170,898	$ 95,000	$ 139,167	$ 90,000	$ 105,200	$ 110,000	$ 125,000	$ 140,000
TOTAL SOURCE OF FUNDS	$ 9,911,523	$ 9,884,000	$ 9,081,667	$ 9,255,000	$ 10,486,200	$ 12,136,000	$ 12,308,000	$ 13,308,000

Water Budget Table WB-4 - Summary of Water O & M Expenses - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
EXPENSE								
COMPENSATION AND BENEFITS								
Director Fees	$ 8,370	$ 8,000	$ 9,200	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Compensation								
Officer Salaries	$ 144,628	$ 153,000	$ 150,000	$ 164,500	$ 171,500	$ 177,500	$ 184,500	$ 191,500
Administrative Services Labor	$ 312,017	$ 358,000	$ 331,000	$ 360,000	$ 339,000	$ 347,000	$ 354,000	$ 360,000
Administrative Services Labor - OT	$ 6,127	$ 8,000	$ 3,300	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Engineering Department Labor	$ 301,033	$ 427,000	$ 296,000	$ 436,000	$ 440,000	$ 448,000	$ 453,000	$ 457,000
Engineering Department Labor-OT	$ 2,164	$ 3,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Plant - Office Labor	$ 219,552	$ 235,000	$ 208,000	$ 236,000	$ 241,000	$ 243,000	$ 245,000	$ 248,000
Plant - Office Labor-OT	$ 466	$ -	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400
System Operators Labor	$ 295,911	$ 322,000	$ 279,000	$ 324,000	$ 327,000	$ 330,000	$ 333,000	$ 337,000
System Operators Labor-OT	$ 24,712	$ 21,000	$ 27,000	$ 27,000	$ 27,000	$ 27,000	$ 28,000	$ 28,000
Utility Workers Labor	$ 294,955	$ 385,000	$ 326,000	$ 372,000	$ 381,000	$ 390,000	$ 399,000	$ 406,000
Utility Workers Labor-OT	$ 42,065	$ 29,000	$ 52,000	$ 45,000	$ 46,000	$ 47,000	$ 48,000	$ 49,000
Standby Pay	$ 42,002	$ 46,000	$ 41,200	$ 41,000	$ 42,000	$ 42,000	$ 42,000	$ 42,000
Auto Allowance	$ 8,700	$ 9,000	$ 9,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Labor Transfer to Capital	$ (128,358)	$ (150,000)	$ -	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)
Compensation Total	$ 1,702,702	$ 1,854,000	$ 1,734,100	$ 1,878,900	$ 1,887,900	$ 1,924,900	$ 1,959,900	$ 1,991,900
Sick and Vacation - Office	$ 67,986	$ 132,000	$ 132,000	$ 107,000	$ 106,000	$ 108,000	$ 109,000	$ 110,000
Sick and Vacation - Plant	$ 45,324	$ 88,000	$ 88,000	$ 71,000	$ 71,000	$ 72,000	$ 73,000	$ 73,000
Taxes - Payroll (Total Employees)	$ 126,904	$ 133,000	$ 130,000	$ 136,000	$ 138,000	$ 140,000	$ 142,000	$ 144,000
PERS Retirement (Total Employees)	$ 264,073	$ 290,000	$ 247,000	$ 291,000	$ 312,000	$ 329,000	$ 347,000	$ 365,000
Workers' Compensation - Office	$ 14,131	$ 14,000	$ 13,500	$ 16,000	$ 16,000	$ 16,000	$ 14,000	$ 12,000
Workers' Compensation - Plant	$ 58,439	$ 62,000	$ 57,000	$ 74,000	$ 74,000	$ 75,000	$ 67,000	$ 58,000
Health and Dental and Vision - Office	$ 124,616	$ 131,000	$ 135,000	$ 137,000	$ 140,000	$ 143,000	$ 145,000	$ 148,000
Life & Disability Insurance - Office & Plant	$ 8,374	$ 9,000	$ 8,700	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Health and Dental and Vision - Plant	$ 132,108	$ 143,000	$ 140,000	$ 152,000	$ 155,000	$ 158,000	$ 161,000	$ 165,000
Self Insurance	$ 11,286	$ 13,000	$ 10,000	$ 13,000	$ 13,000	$ 13,000	$ 15,000	$ 15,000
Retiree - Health Care Expense	$ 86,345	$ 92,000	$ 80,000	$ 79,000	$ 81,000	$ 83,000	$ 85,000	$ 87,000
Benefits Total	$ 939,586	$ 1,107,000	$ 1,041,200	$ 1,086,000	$ 1,116,000	$ 1,147,000	$ 1,168,000	$ 1,187,000
TOTAL COMPENSATION AND BENEFITS	$ 2,642,288	$ 2,961,000	$ 2,775,300	$ 2,964,900	$ 3,003,900	$ 3,071,900	$ 3,127,900	$ 3,178,900

Water Budget Table WB-4 - Summary of Water O & M Expenses - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
PLANT - WATER OPERATION								
Taxes - Property	$ 12,030	$ 12,000	$ 12,300	$ 12,800	$ 13,300	$ 13,800	$ 14,300	$ 14,800
Glenwood - Plant Maintenance	$ 10,417	$ 25,000	$ 38,000	$ 25,000	$ 26,000	$ 26,000	$ 26,000	$ 26,000
Glenwood - Landscape	$ 4,716	$ 7,000	$ 5,700	$ 7,500	$ 7,500	$ 8,000	$ 8,500	$ 9,000
Office Supplies & Misc Expenses - Plant	$ 8,880	$ 6,000	$ 8,500	$ 6,000	$ 7,000	$ 7,500	$ 8,000	$ 8,000
Glenwood - Utilities	$ 16,329	$ 15,000	$ 18,000	$ 14,000	$ 16,000	$ 17,000	$ 18,000	$ 19,000
Glenwood - Voice Communications	$ 37,923	$ 32,000	$ 39,000	$ 6,350	$ 7,350	$ 8,350	$ 9,350	$ 10,350
Glenwood - Data Communications	$ -	$ -	$ -	$ 18,350	$ 19,350	$ 20,350	$ 21,350	$ 22,350
Glenwood - Wireless Voice & Data Communications	$ 8,159	$ 9,000	$ 12,000	$ 12,500	$ 13,000	$ 13,500	$ 14,500	$ 15,500
Training - Plant	$ 7,010	$ 8,000	$ 6,700	$ 7,000	$ 7,500	$ 8,000	$ 8,500	$ 9,000
Education Reimbursement/Certifications	$ 5,675	$ 4,000	$ 3,500	$ 4,000	$ 4,000	$ 4,000	$ 5,000	$ 5,000
Glenwood - Safety and Security System	$ 25,889	$ 18,000	$ 16,200	$ 17,000	$ 17,500	$ 18,000	$ 18,500	$ 19,000
Glenwood - Uniforms	$ 9,700	$ 9,000	$ 9,600	$ 8,500	$ 9,000	$ 9,500	$ 10,000	$ 10,500
Permit & Assessment Fees	$ 1,198	$ 2,000	$ 1,500	$ 1,500	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Tools and Equipment Maintenance	$ 12,008	$ 22,000	$ 15,500	$ 20,000	$ 21,000	$ 22,000	$ 23,000	$ 24,000
Nitrate Plant Maintenance	$ 39,189	$ 75,000	$ 50,000	$ 80,000	$ 85,000	$ 90,000	$ 95,000	$ 99,000
SCADA - Telemetering & Signal	$ 8,241	$ 12,000	$ 8,500	$ 13,500	$ 15,000	$ 16,500	$ 17,500	$ 18,500
SCADA Hardware	$ 2,861	$ 6,000	$ 13,500	$ 6,000	$ 9,000	$ 10,500	$ 11,500	$ 12,500
SCADA Software	$ 204	$ 11,000	$ 5,000	$ 12,000	$ 13,000	$ 14,000	$ 15,000	$ 16,000
SCADA - Communications	$ 1,593	$ 5,000	$ 1,500	$ 3,500	$ 3,500	$ 4,000	$ 4,000	$ 4,000
Lab & Sampling	$ 52,308	$ 70,000	$ 92,000	$ 65,000	$ 67,000	$ 69,000	$ 71,000	$ 73,000
Chlorine & Treatment	$ 61,361	$ 70,000	$ 80,000	$ 75,000	$ 77,000	$ 79,000	$ 81,000	$ 83,000
TOTAL PLANT WATER OPERATION	$ 325,691	$ 418,000	$ 437,000	$ 415,500	$ 440,000	$ 461,000	$ 482,000	$ 500,500

Water Budget Table WB-4 - Summary of Water O & M Expenses - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
DISTRIBUTION SYSTEM EXPENSES								
Backflow Expense	$ 389	$ 1,000	$ 250	$ 250	$ 250	$ 500	$ 500	$ 500
Pipelines - Maintenance	$ 18,930	$ 50,000	$ 59,000	$ 50,000	$ 51,000	$ 52,000	$ 53,000	$ 54,000
Pipelines - Paving	$ 12,908	$ 15,000	$ 16,000	$ 17,000	$ 18,000	$ 19,000	$ 20,000	$ 21,000
Pipelines - Fire Hydrant & Fire Service Repair/Replace	$ 547	$ 25,000	$ 10,000	$ 12,000	$ 13,000	$ 14,000	$ 15,000	$ 16,000
Pipelines - Leak Detection/Leak Repair	$ 330	$ 25,000	$ 1,000	$ 3,000	$ 25,000	$ 5,000	$ 25,000	$ 5,000
Pipelines - Trench Plate Rentals	$ 1,229	$ 1,000	$ 3,200	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Pipelines - Water Sampling Stations	$ 669	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
Pipelines - Valves	$ -	$ 15,000	$ 2,000	$ 3,000	$ 4,000	$ 5,000	$ 6,000	$ 7,000
Reservoir - Maintenance	$ 30,917	$ 75,000	$ 150,000	$ 80,000	$ 83,000	$ 86,000	$ 89,000	$ 92,000
Reservoir - Landscape	$ 19,855	$ 25,000	$ 15,000	$ 22,000	$ 23,000	$ 24,000	$ 25,000	$ 26,000
Meters - Maintenance	$ 328,235	$ 275,000	$ 250,000	$ 275,000	$ 215,000	$ 215,000	$ 216,000	$ 217,000
Meters - Paving	$ 337,413	$ 250,000	$ 174,000	$ 275,000	$ 250,000	$ 250,000	$ 255,000	$ 260,000
Meters - Repair/Replacement/Upgrade	$ 4,948	$ 20,000	$ 2,000	$ 15,000	$ 16,000	$ 16,000	$ 17,000	$ 18,000
Meters - Lateral Leaks	$ 90,443	$ 150,000	$ 60,000	$ 150,000	$ 75,000	$ 75,000	$ 76,000	$ 77,000
Meters - Trench Plate Rentals	$ 6,475	$ 2,000	$ 4,000	$ 2,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Meters - D-jobs	$ 9,710	$ 7,500	$ 100,000	$ 8,000	$ 8,000	$ 8,000	$ 9,000	$ 9,000
Wells - Maintenance	$ 27,331	$ 30,000	$ 44,000	$ 32,000	$ 33,000	$ 34,000	$ 37,000	$ 40,000
Wells - Landscape	$ 7,581	$ 10,000	$ 3,400	$ 3,500	$ 4,000	$ 4,500	$ 5,000	$ 5,500
Wells - Rent	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300
Booster Pump - Maintenance	$ 58,700	$ 65,000	$ 20,000	$ 60,000	$ 65,000	$ 70,000	$ 75,000	$ 80,000
Emergency Generators	$ 11,712	$ 13,000	$ 22,000	$ 22,000	$ 22,500	$ 23,000	$ 23,500	$ 24,000
Auto/Truck - Maintenance	$ 76,727	$ 50,000	$ 80,000	$ 50,000	$ 52,000	$ 54,000	$ 56,000	$ 58,000
Auto/Truck - Gas	$ 25,875	$ 27,000	$ 17,000	$ 17,500	$ 20,000	$ 20,500	$ 21,000	$ 21,500
Auto/Truck - Diesel	$ 17,042	$ 17,500	$ 17,000	$ 17,500	$ 18,000	$ 18,500	$ 19,000	$ 19,500
TOTAL DISTRIBUTION SYSTEM EXPENSES	$ 1,112,362	$ 1,149,800	$ 1,050,650	$ 1,117,050	$ 999,050	$ 997,300	$ 1,046,300	$ 1,054,300

Water Budget Table WB-4 - Summary of Water O & M Expenses - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
GENERAL AND ADMINISTRATIVE EXPENSES								
General Liability Insurance	$ 46,256	$ 53,000	$ 45,000	$ 53,000	$ 56,000	$ 59,000	$ 62,000	$ 65,000
Accounting - Audit	$ 15,079	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 14,500	$ 15,000	$ 15,500
Legal Consulting Fees	$ 42,935	$ 42,000	$ 83,000	$ 45,000	$ 47,000	$ 49,000	$ 51,000	$ 53,000
Administrative Consultants	$ 34,711	$ 120,000	$ 150,000	$ 120,000	$ 130,000	$ 130,000	$ 130,000	$ 130,000
Election Expense	$ 36,751	$ -	$ -	$ 40,000	$ -	$ 45,000	$ -	$ 45,000
Office Maintenance	$ 10,135	$ 10,000	$ 8,900	$ 12,000	$ 12,000	$ 12,000	$ 13,000	$ 14,000
Landscape Maintenance - Office	$ 5,129	$ 5,500	$ 7,000	$ 7,500	$ 8,000	$ 8,500	$ 9,000	$ 9,500
Office Supplies & Misc Expenses - Office	$ 5,459	$ 5,500	$ 4,300	$ 5,500	$ 5,500	$ 6,000	$ 6,000	$ 6,000
Computer Hardware	$ 21,660	$ 26,000	$ 26,000	$ 27,000	$ 28,000	$ 30,000	$ 31,000	$ 32,000
Computer Software	$ 18,067	$ 40,000	$ 38,000	$ 40,000	$ 40,000	$ 40,000	$ 41,000	$ 42,000
Computer Software Maintenance/Licenses	$ 17,551	$ 20,000	$ 22,000	$ 20,000	$ 21,000	$ 22,000	$ 23,000	$ 24,000
Utilities - Office	$ 17,698	$ 19,000	$ 20,000	$ 20,000	$ 21,000	$ 21,000	$ 21,500	$ 22,000
Office - Voice Communications	$ 24,475	$ 27,000	$ 25,000	$ 6,400	$ 7,500	$ 8,500	$ 9,500	$ 10,500
Office - Data Communications	$ -	$ -	$ -	$ 16,500	$ 17,500	$ 18,500	$ 19,500	$ 20,500
Mills - Data Communications	$ -	$ -	$ -	$ 13,900	$ 15,000	$ 16,000	$ 17,000	$ 18,000
Office - Wireless Voice & Data Communications	$ 15,078	$ 16,500	$ 7,000	$ 17,000	$ 17,500	$ 18,000	$ 18,500	$ 19,000
Printing, Postage, Stationery, Copier Maint.	$ 41,638	$ 38,000	$ 37,000	$ 37,000	$ 37,500	$ 38,000	$ 38,500	$ 39,500
Uncollectible Accounts-Water	$ 9,190	$ 3,000	$ 5,300	$ 3,000	$ 3,500	$ 3,500	$ 4,000	$ 4,000
Water System Fees (DHS, RWQCB, LAFCO, Misc)	$ 47,454	$ 80,000	$ 40,000	$ 60,000	$ 61,000	$ 62,000	$ 63,000	$ 64,000
Engineering Department	$ 10,511	$ 15,000	$ 8,900	$ 9,900	$ 11,000	$ 12,000	$ 13,000	$ 14,000
Water Conservation	$ 31,208	$ 60,000	$ 35,000	$ 45,000	$ 46,000	$ 47,000	$ 48,000	$ 49,000
Pipeline/Advertising - Water Conservation	$ -	$ 5,000	$ 1,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Turf Rebates - Water Conservation	$ 51,061	$ 110,000	$ 110,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Washer & Toilet Rebates - Water Conservation	$ 50	$ 15,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Community Outreach	$ -	$ 15,000	$ 1,500	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Training - Office	$ 5,931	$ 12,000	$ 4,000	$ 3,000	$ 3,500	$ 4,000	$ 4,500	$ 5,000
Conferences and Seminars - Office	$ 10,260	$ 12,000	$ 9,000	$ 10,000	$ 11,000	$ 12,000	$ 13,000	$ 14,000
Board of Directors - Conferences and Seminars	$ 3,216	$ 2,000	$ 2,300	$ 2,300	$ 2,000	$ 2,000	$ 2,200	$ 2,400
Misc Administration - Office	$ 2,598	$ 5,000	$ 20,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 6,000
Board of Directors - Misc Administration	$ 1,286	$ 1,500	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Membership Renewals/Subscriptions	$ 23,501	$ 25,000	$ 25,000	$ 26,000	$ 27,000	$ 28,000	$ 29,000	$ 30,000
Bank Charges	$ 12,818	$ 12,000	$ 15,000	$ 15,500	$ 16,000	$ 16,500	$ 17,000	$ 17,500
Rental Property	$ -	$ 3,000	$ 3,000	$ 3,100	$ 3,500	$ 3,500	$ 3,500	$ 3,500
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	$ 561,706	$ 736,000	$ 773,700	$ 735,600	$ 725,000	$ 790,500	$ 766,700	$ 833,900
Emergency Operations	$ -	$ 3,000	$ -	$ 2,000	$ 3,000	$ 4,000	$ 5,000	$ 5,000
FIRE & DEBRIS RECOVERY	$ -	$ 3,000	$ -	$ 2,000	$ 3,000	$ 4,000	$ 5,000	$ 5,000
TOTAL EXPENSE	$ 4,642,047	$ 5,267,800	$ 5,036,650	$ 5,235,050	$ 5,170,950	$ 5,324,700	$ 5,427,900	$ 5,572,600
Total O & M Expense (w/o Labor & Benefits)	$ 1,999,759	$ 2,306,800	$ 2,261,350	$ 2,270,150	$ 2,167,050	$ 2,252,800	$ 2,300,000	$ 2,393,700

Water Budget Table WB-5 Water - Purchase Water & Power - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Purchased Water - FWMD (ac-ft)	1,308	1,900	1,928	1,245	1,080	1,105	1,020	865
Projected FMWD Cost	$ 3,150,800	$ 2,732,149	$ 2,779,700	$ 2,092,600	$ 1,994,900	$ 2,098,600	$ 2,082,200	$ 2,025,700
Purchased Water - GWP (ac-ft)	0	0	0	410	540	515	450	465
Projected GWP Cost	$ -	$ -	$ -	$ 184,500	$ 243,000	$ 231,750	$ 202,500	$ 209,250
Purchased Power Cost	$ 658,340	$ 678,000	$ 693,800	$ 715,000	$ 736,000	$ 758,000	$ 781,000	$ 805,000
SCE	$ 287,697	$ 293,962	$ 306,000	$ 315,180	$ 324,635	$ 334,374	$ 344,406	$ 354,738
Glendale	$ 379,783	$ 389,134	$ 388,000	$ 399,640	$ 411,629	$ 423,978	$ 436,697	$ 449,798
Constellation Credit	$ (9,141)	$ (5,000)	$ (200)	$ -	$ -	$ -	$ -	$ -
% Increase/Decrease - Import Water	41.1%	-5.3%	-11.8%	-24.7%	-4.7%	5.2%	-0.8%	-2.7%
% Increase/Decrease - Power Cost	3.4%	3.0%	5.4%	3.0%	3.0%	3.0%	3.0%	3.0%
Power cost/ac-ft	$138	$151	$169	$186	$175	$176	$178	$179

Water Budget Table WB - 6 Water Capital Outlay & Equipment - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Software (Spring Brook) - Fixed Assets		$ 11,250	$ 11,250		$ 11,250			
Spring Brook Software - Payroll Module						$ 18,750		
Spring Brook Software - Work Order Module							$ 26,250	
Spring Brook Software - Project Management Module								$ 15,000
Spring Brook Software - Extend Budget Module								
Upgrade SCADA Equipment (SCADA 1A & 1B)	$ 29,255							
Upgrade Computer Hardware & Security	$ 14,952	$ 20,000	$ 20,000	$ 52,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Main Office - Roof		$ 30,000	$ -					
Main Office - Seismic Upgrades		$ 50,000	$ -					
Main Office - Upgrades				$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 15,000
Misc.		$ 5,000	$ 2,000	$ 3,000	$ 3,750	$ 4,250	$ 4,750	$ 5,000
CO Total	$ 45,735	$ 116,250	$ 33,250	$ 65,000	$ 55,000	$ 63,000	$ 71,000	$ 65,000
Capital - Equipment								
Emergency Generator - 70 kW (Field)		$ 15,750	$ -					
Vehicle Replacement - Unit 5	$ 44,533							
Vehicle Replacement - Unit 7	$ 25,661							
Vehicle Replacement - Unit 12	$ 23,245							
Vehicle Replacement - Unit 24		$ 68,000	$ 64,982					
Vehicle Replacement - Unit 13		$ -	$ 21,650					
Vehicle Replacement - Annual					$ 55,000	$ 75,000	$ 75,000	$ 75,000
CE Total	$ 125,936	$ 83,750	$ 86,632	$ -	$ 55,000	$ 75,000	$ 75,000	$ 75,000
CO & CE - Total	$ 171,671	$ 200,000	$ 119,882	$ 65,000	$ 110,000	$ 138,000	$ 146,000	$ 140,000

Water Budget Table WB -7 Water - Capital Improvement Projects - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Water Supply	$ 352,370	$ 600,000	$ 610,628	$ 545,000	$ 250,000	$ 650,000	$ 625,000	$ 225,000
Water Storage	$ 350,043	$ -	$ 88,750	$ -	$ 775,000	$ 310,000	$ 255,000	$ 325,000
Water Distribution	$ 641,526	$ 1,183,000	$ 754,843	$ 880,000	$ 660,000	$ 1,025,000	$ 1,620,000	$ 1,415,000
Water Treatment	$ -	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ 75,000
Technology	$ 21,847	$ 174,000	$ 52,583	$ 315,000	$ 415,000	$ 215,000	$ -	$ -
Public Safety/Emergency Response	$ -	$ -	$ -	$ 75,000	$ -	$ 85,000	$ -	$ 150,000
Facilities & Planning	$ -	$ -	$ -	$ -	$ -	$ 115,000	$ -	$ 310,000
Total CIP	$ 1,365,786	$ 2,000,000	$ 1,506,804	$ 1,815,000	$ 2,100,000	$ 2,400,000	$ 2,500,000	$ 2,500,000

Water Budget Table WB - 8 Water Reserve Targets - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Rate stabilization (a)	$ 1,888,000	$ 1,902,000	$ 1,670,000	$ 1,717,000	$ 1,999,000	$ 2,175,000	$ 2,374,000	$ 2,580,000
Emergency fund (b)	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
Labor & benefits	$ 2,642,288	$ 2,961,000	$ 2,775,300	$ 2,964,900	$ 3,003,900	$ 3,071,900	$ 3,127,900	$ 3,178,900
Power	$ 658,340	$ 678,000	$ 693,800	$ 715,000	$ 736,000	$ 758,000	$ 781,000	$ 805,000
Operating expenses	$ 1,999,759	$ 2,306,800	$ 2,261,350	$ 2,270,150	$ 2,167,050	$ 2,252,800	$ 2,300,000	$ 2,393,700
O & M Costs	$ 5,300,387	$ 5,945,800	$ 5,730,450	$ 5,950,050	$ 5,906,950	$ 6,082,700	$ 6,208,900	$ 6,377,600
Working cash (c)	$ 883,398	$ 990,967	$ 955,075	$ 991,675	$ 984,492	$ 1,013,783	$ 1,034,817	$ 1,062,933
Total target cash reserves	$ 3,521,000	$ 3,643,000	$ 3,375,000	$ 3,459,000	$ 3,733,000	$ 3,939,000	$ 4,159,000	$ 4,393,000

Note:

a. Rate stabilization reserves are based on 25 percent of total water commodity sales

b. Emergency reserves equal $750,000.

c. Working cash is based on two months of O&M less purchased water

Water Budget Table WB - 8A MTBE Fund Reserve - FY 15/16 - Approved 06/30/15

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
MTBE - Income								
MTBE Settlement	$ 6,845,647	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Repayment from CVWD General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
MTBE - Income from Sale of Investments	$ 47,243	$ 75,000	$ 86,212	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Total Income	$ 6,892,890	$ 75,000	$ 86,212	$ 75,000	$ -	$ -	$ 500,000	$ 500,000
MTBE - Expense								
Transfer to CVWD General Fund	$ -	$ -	$ -	$ 2,000,000	$ -	$ -	$ -	$ -
Lab Expense	$ 62,427	$ 75,000	$ 40,000	$ 50,000	$ 35,000	$ 35,000	$ 35,000	$ 35,000
Labor Expense	$ -	$ -	$ -	$ 12,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Administrative Consultant	$ -	$ -	$ -	$ 40,000	$ 75,000	$ -	$ -	$ -
Total Expense	$ 62,427	$ 75,000	$ 40,000	$ 2,102,000	$ 118,000	$ 43,000	$ 43,000	$ 43,000
Increase (Decrease) to Fund	$ 6,830,463	$ -	$ 46,212	$ (2,027,000)	$ (118,000)	$ (43,000)	$ 457,000	$ 457,000
MTBE Reserve Fund								
FY Begin Available MTBE Reserve Funds	$ 2,049,556	$ 8,880,019	$ 8,880,019	$ 8,926,231	$ 6,899,231	$ 6,781,231	$ 6,738,231	$ 7,195,231
FY End Available MTBE Reserve Funds	$ 8,880,019	$ 8,880,019	$ 8,926,231	$ 6,899,231	$ 6,781,231	$ 6,738,231	$ 7,195,231	$ 7,652,231

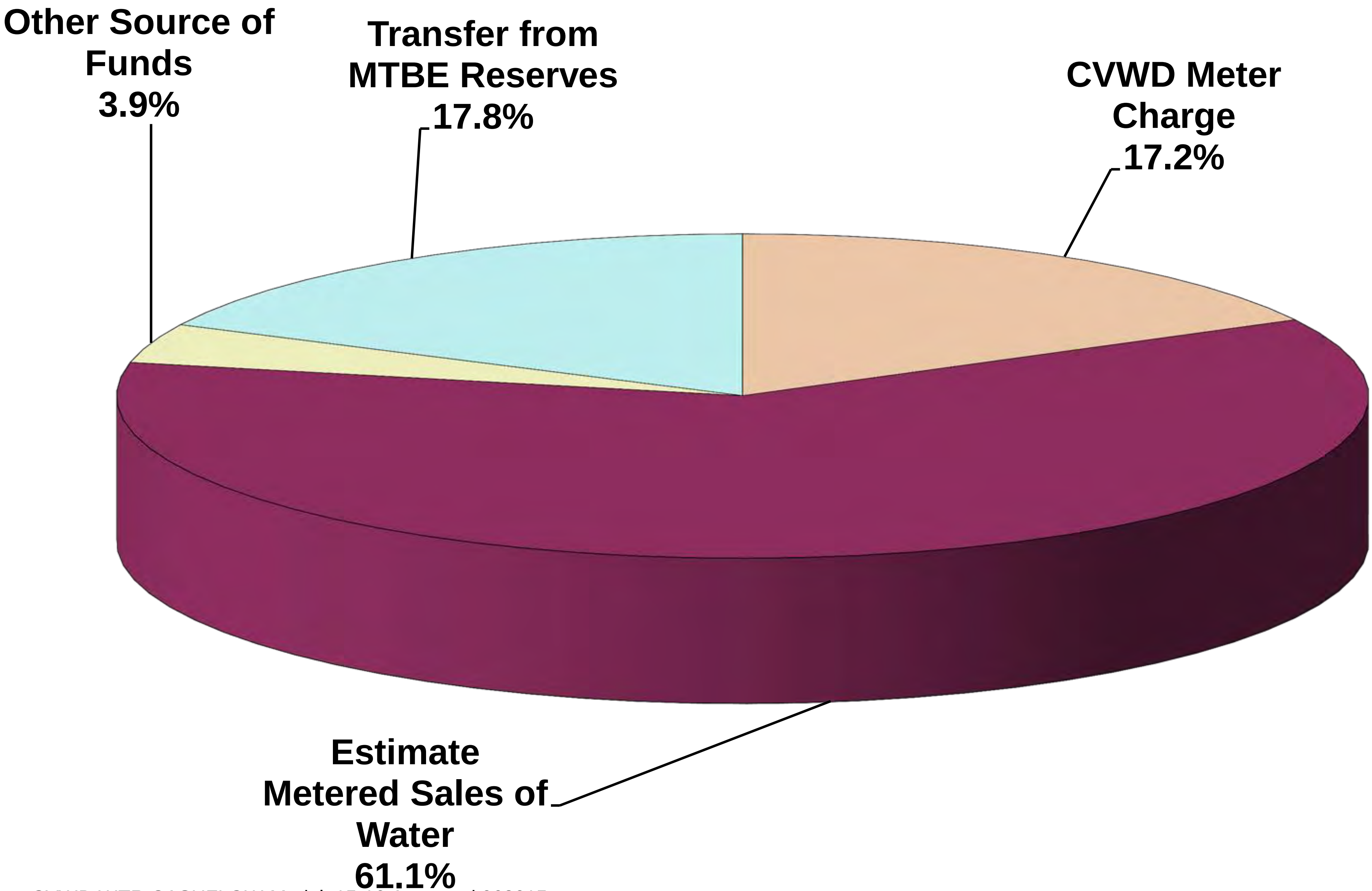
Note:

a. Interest Income based on 1% annual rate of return on investment

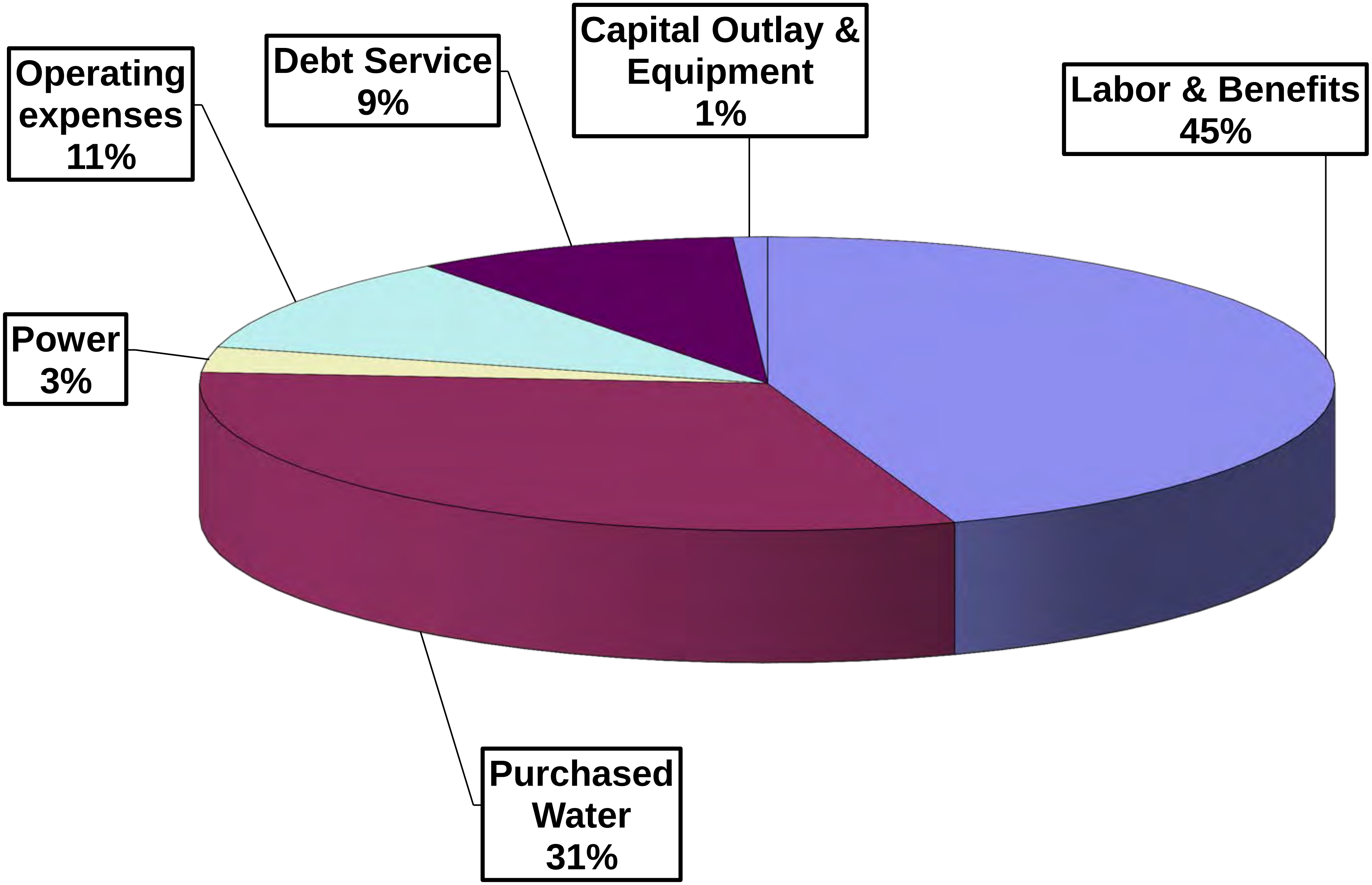
Water Budget Table WB-9 - Total Sources - FY 15/16 - Approved 06/30/15

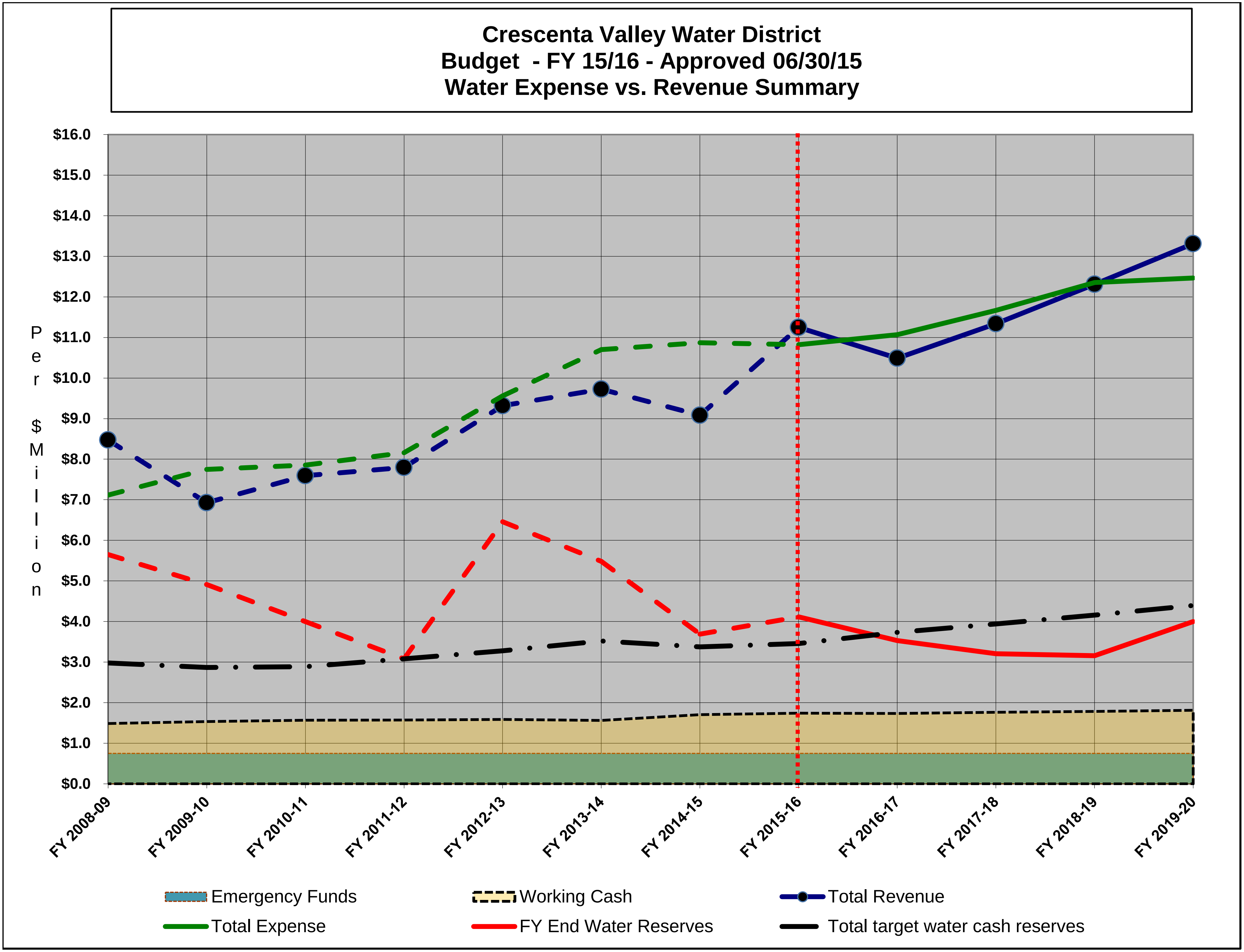
FY 15/16 - Reduce Demand	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
REVENUE								
Service Readiness Charge Revenue	$ 1,731,323	$ 1,830,000	$ 1,829,000	$ 1,938,000	$ 2,068,000	$ 2,201,000	$ 2,350,000	$ 2,500,000
Metered sales of water (CVWD Costs)	$ 4,843,462	$ 4,869,000	$ 4,219,000	$ 6,868,000	$ 7,994,000	$ 8,699,000	$ 9,495,000	$ 10,318,000
Required metered sales of water (FMWD Costs)	$ 2,619,953	$ 2,738,000	$ 2,462,000	$ -	$ -	$ -	$ -	$ -
Interest Income - Water Reserves	$ 125,914	$ 75,000	$ 114,000	$ 100,000	$ 102,000	$ 104,000	$ 106,000	$ 108,000
Interest Income - MTBE Reserves	$ -	$ 139,000	$ 70,000	$ 125,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Source of Funds - Other Sources	$ 170,754	$ 138,000	$ 242,500	$ 127,000	$ 142,000	$ 149,000	$ 157,000	$ 167,000
Sources of Funds - CIP Sources	$ 170,898	$ 95,000	$ 145,167	$ 90,000	$ 105,000	$ 110,000	$ 125,000	$ 140,000
Transfer from MTBE Fund for PERS Side Fund	$ 62,427	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer from MTBE Fund				$ 2,000,000				
TOTAL REVENUE	$ 9,724,731	$ 9,884,000	$ 9,081,667	$ 11,248,000	$ 10,486,000	$ 11,338,000	$ 12,308,000	$ 13,308,000
OPERATIONS & MAINTENANCE (O & M) EXPENSE								
Labor & Benefits	$ 2,642,288	$ 2,961,000	$ 2,775,300	$ 2,964,900	$ 3,003,900	$ 3,071,900	$ 3,127,900	$ 3,178,900
Purchased Water (FMWD)	$ 3,151,636	$ 2,732,000	$ 2,780,000	$ 2,093,000	$ 1,995,000	$ 2,099,000	$ 2,082,000	$ 2,026,000
Purchased Water (GWP)	$ -	$ -	$ -	$ 185,000	$ 243,000	$ 232,000	$ 203,000	$ 209,000
Power	$ 658,340	$ 678,000	$ 693,800	$ 715,000	$ 736,000	$ 758,000	$ 781,000	$ 805,000
Operating expenses	$ 1,999,759	$ 2,306,800	$ 2,261,350	$ 2,270,150	$ 2,167,050	$ 2,252,800	$ 2,300,000	$ 2,393,700
Total O & M Expense	$ 8,452,023	$ 8,677,800	$ 8,510,450	$ 8,228,050	$ 8,144,950	$ 8,413,700	$ 8,493,900	$ 8,612,600
Debt Service (principal & interest)	$ 612,400	$ 614,000	$ 614,000	$ 614,000	$ 614,000	$ 614,000	$ 614,000	$ 614,000
Total O & M Expense + Debt Service	$ 9,064,423	$ 9,291,800	$ 9,124,450	$ 8,842,050	$ 8,758,950	$ 9,027,700	$ 9,107,900	$ 9,226,600
Cash Available for Capital - [Revenue - (Total O & M Expense + Debt Service)]	$ 660,308	$ 592,200	$ (42,783)	$ 2,405,950	$ 1,727,050	$ 2,310,300	$ 3,200,100	$ 4,081,400
CAPITAL OUTLAY, LIABILITIES and CAPITAL PROJECTS								
Capital Outlay & Equipment	$ 171,671	$ 200,000	$ 140,870	$ 65,000	$ 110,000	$ 138,000	$ 146,000	$ 140,000
Re-Payment to MTBE Fund				$ -	$ -	$ -	$ 500,000	$ 500,000
Future Liability (OPEB)	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Capital Improvements (pay-as-you-go)	$ 1,365,786	$ 2,000,000	$ 1,507,000	$ 1,815,000	$ 2,100,000	$ 2,400,000	$ 2,500,000	$ 2,500,000
Total - Capital Outlay, CIP, CIP Fund & Future Liability	$ 1,637,457	$ 2,300,000	$ 1,747,870	$ 1,980,000	$ 2,310,000	$ 2,638,000	$ 3,246,000	$ 3,240,000
INCREASE (DECREASE) TO CASH	$ (977,149)	$ (1,707,800)	$ (1,790,653)	$ 425,950	$ (582,950)	$ (327,700)	$ (45,900)	$ 841,400
FY begin available Water Reserves	$ 6,457,073	$ 5,479,924	$ 5,479,924	$ 3,689,272	$ 4,115,222	$ 3,532,272	$ 3,204,573	$ 3,158,673
FY End Water Reserves	$ 5,479,924	$ 3,772,125	$ 3,689,272	$ 4,115,222	$ 3,532,272	$ 3,204,573	$ 3,158,673	$ 4,000,074
TOTAL TARGET WATER CASH RESERVES	$ 3,521,000	$ 3,643,000	$ 3,375,000	$ 3,459,000	$ 3,733,000	$ 3,939,000	$ 4,159,000	$ 4,393,000
Above or (below) Target Reserves	$ 1,958,924	$ 129,125	$ 314,272	$ 656,222	$ (200,728)	$ (734,427)	$ (1,000,327)	$ (392,926)
Effective date of water rates	7/1/13	7/1/14	7/1/14	7/1/15	7/1/16	7/1/17	7/1/18	7/1/19
Projected Rate Increase for Service Charge	5.6%	5.8%	5.8%	5.7%	6.5%	6.3%	6.7%	6.3%
Service rates ($/month for 3/4" meter)	$ 17.10	$ 18.10	$ 18.10	$ 19.10	$ 20.30	$ 21.60	$ 23.00	$ 24.40
Projected Rate Increase for Quantity Charge	5.6%	5.8%	5.8%	5.7%	6.5%	6.3%	6.7%	6.3%
Quantity Charge: ($/kgal)	$ 5.33	$ 5.64	$ 5.64	$ 5.96	$ 6.35	$ 6.75	$ 7.20	$ 7.65

Budget FY 2015/16 - Final
Projected Revenue Breakdown



Budget FY 2015/16 - Final Projected Expense




Crescenta Valley Water District
Budget - FY 15/16 - Approved 06/30/15
Water Expense vs. Revenue Summary
Per $ Million
$16.0
$15.0
$14.0
$13.0
$12.0
$11.0
$10.0
$9.0
$8.0
$7.0
$6.0
$5.0
$4.0
$3.0
$2.0
$1.0
$0.0
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17
FY 2017-18
FY 2018-19
FY 2019-20
Emergency Funds
Working Cash
Total Revenue
Total Expense
FY End Water Reserves
Total target water cash reserves

Wastewater Budget Table WWB-1 Projected Wastewater Accounts - FY 15/16 - Final

Wastewater Accounts	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Residential Units - EDU(1)								
Single Family	**5,271**	*5,273*	**5,273**	**5,275**	**5,277**	**5,279**	**5,281**	**5,283**
Multi-family	**2,546**	*2,548*	**2,548**	**2,550**	**2,552**	**2,554**	**2,556**	**2,558**
Total Residential Units - EDU(1)	**7,817**	*7,821*	**7,821**	**7,825**	**7,829**	**7,833**	**7,837**	**7,841**
Total No. of Accounts - Commercial	**166**	*166*	**166**	**166**	**166**	**166**	**166**	**166**
Total No. of Accounts - School	**6**	*6*	**6**	**6**	**6**	**6**	**6**	**6**
Total EDUs	**7,989**	*7,993*	**7,993**	**7,997**	**8,001**	**8,005**	**8,009**	**8,013**
Projected No. of Account Annual Increase	**9**	*4*	**4**	**4**	**4**	**4**	**4**	**4**
Projected Percent of Account Annual Increase	**0.11%**	*0.05%*	**0.05%**	**0.05%**	**0.05%**	**0.05%**	**0.05%**	**0.05%**

Note:
1. EDU = Equivalent Dwelling Units

Wastewater Budget Table WWB-2 Revenues - FY 15/16 - Final

	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Wastewater User and Standby Charge Revenues								
Single family dwelling unit	$ 3,241,490	$ 2,136,000	$ 2,126,600	$ 2,136,000	$ 2,232,000	$ 2,233,000	$ 2,234,000	$ 2,235,000
Multiple family dwelling		$ 1,032,000	$ 987,000	$ 1,033,000	$ 1,079,000	$ 1,080,000	$ 1,081,000	$ 1,082,000
Total School charges		$ 95,000	$ 91,000	$ 96,000	$ 101,000	$ 102,000	$ 104,000	$ 105,000
Total Commercial user charges		$ 251,000	$ 240,000	$ 269,000	$ 264,000	$ 264,000	$ 264,000	$ 264,000
Sewer Service Discount		$ (150,000)	$ (100,000)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)
Total user charge revenues	$ 3,241,490	$ 3,364,000	$ 3,344,600	$ 3,384,000	$ 3,526,000	$ 3,529,000	$ 3,533,000	$ 3,536,000
Permit/Connection Fees/Misc.								
Sewer Permits	$ 1,000	$ 6,000	$ 6,000	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Sewer Connection Fee (CVWD)	$ 29,815	$ 11,000	$ 33,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000
Misc. Revenue	$ -	$ 8,000	$ 36,300	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Rental Properties Income	$ 7,191	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500	$ 7,500
Total Permit/Connection Fees/Misc.	$ 38,006	$ 32,500	$ 82,800	$ 29,000	$ 29,000	$ 29,000	$ 29,000	$ 29,000
Interest Earned	$ 207	$ 500	$ 120	$ 500	$ 500	$ 500	$ 500	$ 500
Total Revenue	$ 3,279,703	$ 3,397,000	$ 3,427,520	$ 3,413,500	$ 3,555,500	$ 3,558,500	$ 3,562,500	$ 3,565,500

Wastewater Budget Table WWB-3 City of Los Angeles O & M and Capital Expense - FY 15/16 - Final

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20	
City of Los Angeles Projection O & M	$ 453,778	$ 719,280	$ 347,000	$ 667,760	$ 667,760	$ 667,760	$ 667,760	$ 667,760	
City of Los Angeles Projection Capital	$ 462,534	$ 1,006,020	$ 330,000	$ 855,720	$ 855,720	$ 855,720	$ 855,720	$ 855,720	
City of Los Angeles Projection Total	$ 916,312	$ 1,725,300	$ 677,000	$ 1,523,480	$ 1,523,480	$ 1,523,480	$ 1,523,480	$ 1,523,480	
City of Los Angeles Projections - Jan. 2015				*FY 2015-16*	*FY 2016-17*	*FY 2017-18*	*FY 2018-19*	*FY 2019-20*	***5 - Yr Avg***
City of Los Angeles Projection O & M				*$ 639,100*	*$ 650,600*	*$ 666,600*	*$ 682,900*	*$ 699,600*	***$ 667,760***
City of Los Angeles Projection Capital				*$ 1,084,900*	*$ 1,153,100*	*$ 951,900*	*$ 666,400*	*$ 422,300*	***$ 855,720***
City of Los Angeles Projection Total				*$ 1,724,000*	*$ 1,803,700*	*$ 1,618,500*	*$ 1,349,300*	*$ 1,121,900*	***$ 1,523,480***

Notes:

1. Source for FY 2015-16: City of Los Angeles - Amalgamated System Sewer Service Charges (ASSSC) include both capital and O&M charges dated 1/16/15
2. Projected FY 2014/15 includes any City of LA Reconciliation Charge for FY 2013/14
3. Budget 15/16 - 19/20 - Based on Average Cost from City of LA from 2015-2020

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 15/16 - Final

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
TREATMENT AND DISPOSAL CHARGES								
Los Angeles ASSSC	$ 916,312	$ 1,725,300	$ 677,000	$ 1,523,000	$ 1,523,000	$ 1,523,000	$ 1,523,000	$ 1,523,000
Los Angeles ASSS Facilities Charges	$ 35,000	$ 35,000	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL TREATMENT AND DISPOSAL CHARGES	$ 951,312	$ 1,760,300	$ 677,000	$ 1,523,000	$ 1,523,000	$ 1,523,000	$ 1,523,000	$ 1,523,000
COMPENSATION AND BENEFITS								
Director Fees	$ 8,370	$ 8,000	$ 9,200	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Labor								
Officer Salaries	$ 144,628	$ 153,000	$ 150,000	$ 164,500	$ 171,500	$ 177,500	$ 184,500	$ 191,500
Administrative Services Labor	$ 239,655	$ 279,000	$ 260,000	$ 285,000	$ 262,000	$ 268,000	$ 273,000	$ 277,000
Administrative Services Labor - OT	$ 6,127	$ 6,000	$ 4,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Engineering Department Labor	$ 100,029	$ 142,000	$ 92,000	$ 145,000	$ 147,000	$ 149,000	$ 151,000	$ 152,000
Engineering Department Labor-OT	$ 721	$ 1,000	$ 1,000	$ 660	$ 660	$ 660	$ 660	$ 660
Plant - Office Labor	$ 61,776	$ 78,000	$ 58,000	$ 79,000	$ 80,000	$ 81,000	$ 82,000	$ 83,000
Plant - Office Labor-OT	$ 155	$ -	$ 150	$ -	$ -	$ -	$ -	$ -
Maintenance Workers Labor	$ 153,163	$ 196,000	$ 175,000	$ 199,000	$ 211,000	$ 216,000	$ 221,000	$ 227,000
Maintenance Workers Labor-OT	$ 27,434	$ 11,000	$ 19,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000
Standby Pay	$ 14,000	$ 15,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000
Auto Allowance	$ 8,700	$ 9,000	$ 9,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Labor Transfer to Capital	$ (2,909)	$ (5,000)	$ -	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)	$ (5,000)
Labor Total	$ 764,758	$ 893,000	$ 791,350	$ 925,160	$ 924,160	$ 944,160	$ 964,160	$ 983,160
Sick and Vacation - Office	$ 22,662	$ 44,000	$ 44,000	$ 36,000	$ 35,000	$ 36,000	$ 36,000	$ 37,000
Sick and Vacation - Plant	$ 15,108	$ 29,000	$ 29,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000
Taxes - Payroll (Total Employees)	$ 84,603	$ 88,000	$ 88,000	$ 90,000	$ 92,000	$ 92,000	$ 93,000	$ 94,000
PERS Retirement (Total Employees)	$ 176,593	$ 194,000	$ 168,000	$ 194,000	$ 208,000	$ 219,000	$ 231,000	$ 253,000
Workers' Compensation - Office	$ 9,420	$ 10,000	$ 9,000	$ 10,500	$ 10,500	$ 10,500	$ 9,500	$ 8,000
Workers' Compensation - Plant	$ 38,959	$ 41,000	$ 38,000	$ 50,000	$ 49,000	$ 50,000	$ 45,000	$ 39,000
Health and Dental and Vision - Office	$ 83,046	$ 87,000	$ 91,000	$ 91,000	$ 93,000	$ 95,000	$ 97,000	$ 99,000
Life & Disability Insurance - Office	$ 5,583	$ 6,000	$ 6,000	$ 6,600	$ 6,600	$ 6,600	$ 6,800	$ 6,800
Health and Dental and Vision - Plant	$ 88,014	$ 95,000	$ 94,000	$ 101,000	$ 103,000	$ 105,000	$ 108,000	$ 110,000
Self Insurance	$ 6,894	$ 8,000	$ 7,000	$ 8,800	$ 8,800	$ 8,500	$ 10,000	$ 9,800
Retiree - Health Care Expense	$ 57,564	$ 62,000	$ 51,000	$ 52,000	$ 53,000	$ 55,000	$ 56,000	$ 57,000
Compensation Total	$ 588,446	$ 664,000	$ 625,000	$ 663,900	$ 682,900	$ 701,600	$ 716,300	$ 737,600
TOTAL COMPENSATION AND BENEFITS	$ 1,353,204	$ 1,557,000	$ 1,416,350	$ 1,589,060	$ 1,607,060	$ 1,645,760	$ 1,680,460	$ 1,720,760
PLANT OPERATING EXPENSES								
Power - Lift Station	$ 691	$ 700	$ 750	$ 750	$ 750	$ 800	$ 800	$ 800
Glenwood - Utilities	$ 3,558	$ 5,000	$ 4,000	$ 4,660	$ 5,200	$ 5,800	$ 6,000	$ 6,500
Glenwood - Voice Communications	$ 12,641	$ 10,500	$ 14,000	$ 2,100	$ 2,400	$ 2,800	$ 3,200	$ 3,500
Glenwood - Data Communications	$ -	$ -	$ -	$ 6,100	$ 6,500	$ 6,800	$ 7,000	$ 7,500
Glenwood - Wireless Voice & Data Communications	$ 2,720	$ 3,000	$ 4,100	$ 4,200	$ 4,400	$ 4,500	$ 4,800	$ 5,200
Glenwood - Plant Maintenance	$ 3,445	$ 8,400	$ 3,500	$ 8,500	$ 8,800	$ 8,800	$ 8,800	$ 8,800
Landscaping Expense	$ 1,572	$ 2,300	$ 2,000	$ 2,500	$ 2,500	$ 2,700	$ 2,800	$ 3,000

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 15/16 - Final

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Telemetering & Signal System	$ 2,641	$ 4,000	$ 3,500	$ 4,500	$ 5,000	$ 5,500	$ 5,800	$ 6,100
SCADA Hardware	$ -	$ 2,000	$ 1,000	$ 2,000	$ 3,000	$ 3,500	$ 3,900	$ 4,100
SCADA Software	$ -	$ 3,700	$ -	$ 4,000	$ 4,400	$ 4,700	$ 5,000	$ 5,400
SCADA Phone Lines & Radio	$ -	$ 1,700	$ -	$ 1,160	$ 1,150	$ 1,300	$ 1,300	$ 1,300
Glenwood - Uniforms	$ 3,233	$ 3,000	$ 3,200	$ 2,830	$ 3,000	$ 3,200	$ 3,400	$ 3,500
Glenwood - Safety and Security System	$ 8,020	$ 6,000	$ 5,500	$ 5,800	$ 5,800	$ 6,000	$ 6,300	$ 6,500
Training - Plant	$ 1,987	$ 2,700	$ 3,500	$ 2,300	$ 2,500	$ 2,700	$ 2,800	$ 3,000
Office Supplies & Misc Expenses - Plant	$ 9,044	$ 6,000	$ 8,500	$ 6,000	$ 7,000	$ 7,500	$ 8,000	$ 8,000
Tools and Equipment Maintenance	$ 18,098	$ 15,000	$ 18,000	$ 20,000	$ 21,000	$ 22,000	$ 23,000	$ 24,000
Taxes - Property	$ 4,010	$ 4,000	$ 4,200	$ 4,200	$ 4,500	$ 4,500	$ 4,800	$ 5,000
Education Reimbursement/Cert. - WW	$ 622	$ 3,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
TOTAL PLANT OPERATING EXPENSES	$ 72,282	$ 81,000	$ 76,750	$ 82,600	$ 88,900	$ 94,100	$ 98,700	$ 103,200
COLLECTION SYSTEM EXPENSE								
Sewer Flow Monitoring Expense	$ 14,555	$ 21,000	$ 20,000	$ 25,000	$ 25,500	$ 26,000	$ 26,500	$ 26,500
Pipelines - Maintenance	$ 22,552	$ 9,000	$ 4,000	$ 5,000	$ 6,000	$ 7,000	$ 8,000	$ 8,000
Sewer Interceptor - Maintenance	$ 1,243	$ 7,000	$ 2,000	$ 4,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Sewer Lift Station - Maintenance	$ 4,338	$ 6,000	$ 5,000	$ 6,000	$ 6,500	$ 7,000	$ 7,500	$ 8,000
Auto/Truck - Maintenance	$ 46,232	$ 17,000	$ 35,000	$ 16,600	$ 17,500	$ 18,000	$ 19,000	$ 19,500
Auto/Truck - Gas	$ 8,026	$ 9,000	$ 5,700	$ 5,800	$ 6,800	$ 7,000	$ 7,000	$ 7,200
Auto/Truck - Diesel	$ 5,681	$ 5,800	$ 5,800	$ 5,800	$ 6,000	$ 6,300	$ 6,500	$ 6,500
Sewer Camera Van Inspection	$ 3,248	$ 1,500	$ 3,000	$ 3,500	$ 4,000	$ 3,000	$ 3,000	$ 3,000
TOTAL COLLECTION SYSTEM EXPENSE	$ 105,875	$ 76,300	$ 80,500	$ 71,700	$ 80,300	$ 82,300	$ 85,500	$ 86,700
GENERAL AND ADMINISTRATIVE EXPENSES								
Engineering Department	$ 3,504	$ 5,000	$ 3,000	$ 3,300	$ 3,600	$ 4,000	$ 4,300	$ 4,700
Accounting - Audit	$ 15,079	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 14,500	$ 15,000	$ 15,500
Legal Consulting Fees	$ 15,546	$ 14,000	$ 15,000	$ 15,000	$ 15,500	$ 16,600	$ 17,000	$ 17,500
Administrative Consultants	$ 9,519	$ 25,000	$ 23,000	$ 120,000	$ 44,000	$ 42,500	$ 44,000	$ 44,000
General Insurance (General Liability, Property, Fidelity)	$ 46,256	$ 53,000	$ 45,000	$ 53,000	$ 56,000	$ 59,000	$ 62,000	$ 65,000
Office Maintenance	$ 3,378	$ 3,300	$ 3,300	$ 4,000	$ 4,000	$ 4,000	$ 4,400	$ 4,700
Landscape Maintenance - Office	$ 1,710	$ 2,200	$ 2,500	$ 2,500	$ 2,700	$ 2,800	$ 3,000	$ 3,100
Office Supplies & Misc Expenses	$ 5,442	$ 2,000	$ 4,500	$ 1,800	$ 5,500	$ 6,100	$ 6,000	$ 2,000
Computers Hardware	$ 7,312	$ 8,500	$ 8,500	$ 9,000	$ 9,300	$ 10,000	$ 10,500	$ 10,500
Computer Software	$ 6,022	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 13,000	$ 14,000	$ 14,000
Computer Software Maintenance/License	$ 5,850	$ 6,500	$ 10,000	$ 6,600	$ 7,100	$ 7,500	$ 7,800	$ 8,000
Utilities - Office	$ 5,522	$ 6,500	$ 6,500	$ 6,500	$ 7,100	$ 7,000	$ 7,000	$ 7,200
Office - Voice Communications	$ 8,158	$ 9,000	$ 8,000	$ 2,100	$ 2,500	$ 2,800	$ 3,100	$ 3,500
Office - Data Communications	$ -	$ -	$ -	$ 5,500	$ 5,800	$ 6,200	$ 6,500	$ 6,700
Mills - Data Communications	$ -	$ -	$ -	$ 4,700	$ 5,000	$ 5,200	$ 5,600	$ 6,000
Office - Wireless Voice & Data Communications	$ 5,019	$ 5,500	$ 2,500	$ 5,660	$ 5,800	$ 6,000	$ 6,200	$ 6,200
Printing, Postage, Stationery, Copier Maintenance	$ 41,406	$ 38,000	$ 38,000	$ 36,000	$ 37,500	$ 38,000	$ 38,500	$ 39,500
Election Expense	$ 36,751	$ -	$ -	$ 40,000	$ -	$ 45,000	$ -	$ 50,000
Uncollectible Accounts	$ 3,327	$ 1,500	$ 1,500	$ 1,000	$ 1,150	$ 1,500	$ 1,300	$ 1,300

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 15/16 - Final

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Training - Office	$ 1,172	$ 3,300	$ 1,500	$ 3,000	$ 1,150	$ 1,300	$ 1,500	$ 1,700
Conferences and Seminars - Office	$ 3,166	$ 4,700	$ 3,000	$ 3,400	$ 3,600	$ 4,000	$ 4,400	$ 4,700
Board of Directors - Conferences and Seminars	$ 1,072	$ 700	$ 1,000	$ 500	$ 650	$ 660	$ 750	$ 800
Misc Administration - Office	$ 1,085	$ 1,700	$ 7,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Membership Renewals/Subscriptions	$ 7,591	$ 8,500	$ 7,500	$ 8,800	$ 8,800	$ 9,500	$ 9,500	$ 10,000
Board of Directors - Misc Administration	$ 444	$ 400	$ 700	$ 650	$ 650	$ 660	$ 660	$ 660
Bank Charges	$ 11,092	$ 12,000	$ 13,000	$ 15,500	$ 16,000	$ 16,500	$ 17,000	$ 17,500
Rental Properties Expense	$ 1,612	$ 1,000	$ 1,000	$ 1,050	$ 1,150	$ 1,150	$ 1,150	$ 1,150
GENERAL AND ADMINISTRATIVE EXPENSES	$ 247,035	$ 238,300	$ 232,500	$ 380,560	$ 275,550	$ 330,470	$ 296,160	$ 350,910
TOTAL WASTEWATER SYSTEM EXPENSE (W/O LA Treatment Costs)	$ 1,778,396	$ 1,952,600	$ 1,806,100	$ 2,123,920	$ 2,051,810	$ 2,152,630	$ 2,160,820	$ 2,261,570
TOTAL WASTEWATER SYSTEM EXPENSE (W/O LA Treatment & Labor Costs)	$ 425,192	$ 395,600	$ 389,750	$ 534,860	$ 444,750	$ 506,870	$ 480,360	$ 540,810

Wastewater Budget Table WWB - 5 Reserve Targets - FY 15/16 - Final

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
Rate stabilization (a)	$ 492,000	$ 509,850	$ 514,200	$ 512,100	$ 533,400	$ 533,850	$ 534,450	$ 534,900
Emergency reserves (b)	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000
Depreciation (reserves for replacements)	$ 800,000	$ 850,000	$ 850,000	$ 900,000	$ 950,000	$ 1,000,000	$ 1,050,000	$ 1,100,000
Working cash (c)	$ 300,000	$ 330,000	$ 300,000	$ 350,000	$ 340,000	$ 360,000	$ 360,000	$ 380,000
Total Target WW Reserves	**$ 2,342,000**	*$ 2,439,850*	**$ 2,414,200**	**$ 2,512,100**	**$ 2,573,400**	**$ 2,643,850**	**$ 2,694,450**	**$ 2,764,900**

Note:

Cash reserves target is per 6/30/03 policy in Annual Financial Statement

a. Rate stabilization reserve target equals 15 percent of sewer sales

b. The emergency reserve is set at $750,000.

c. The working cash level is set at two months of O&M expenses.

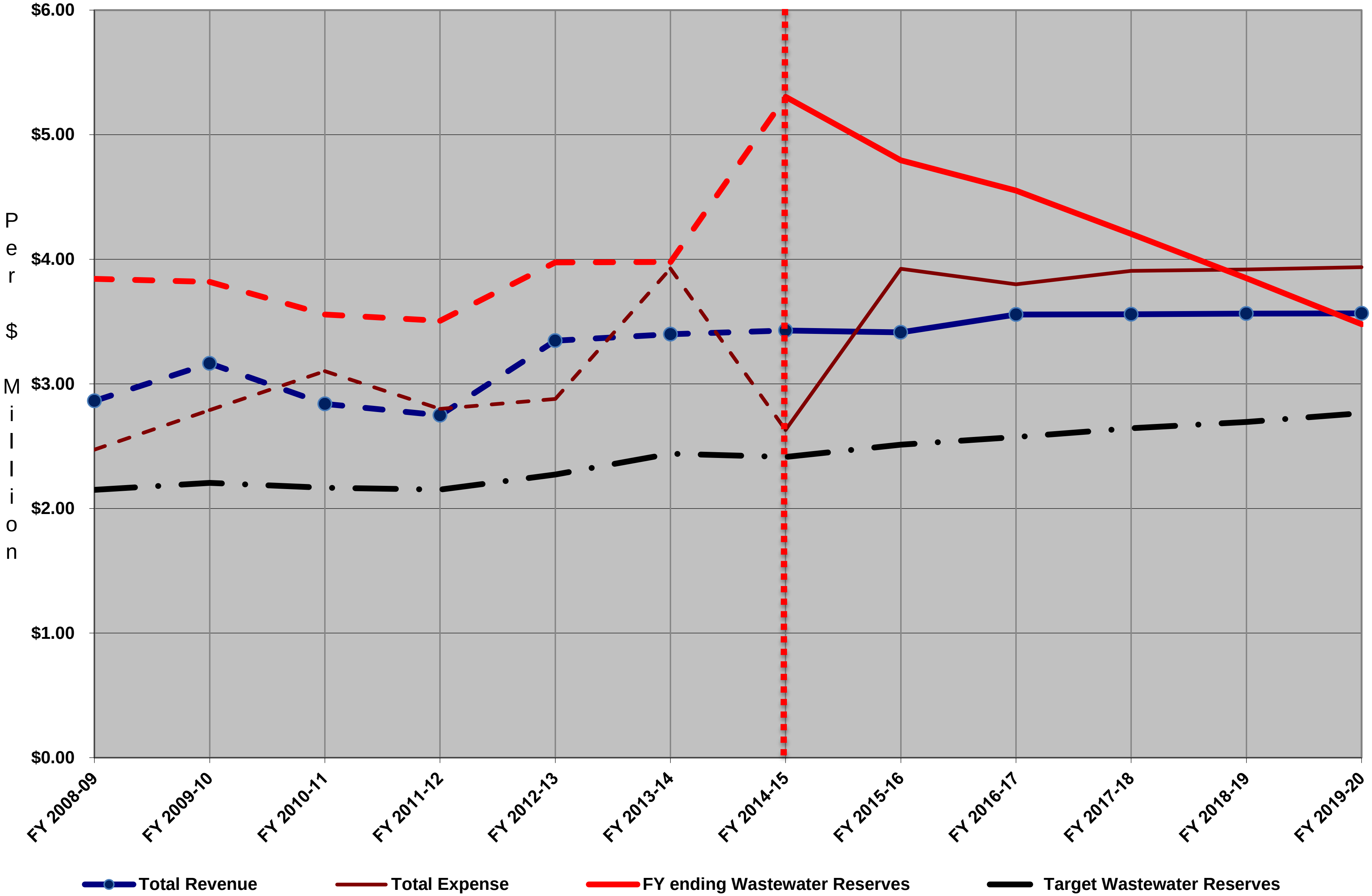
Wastewater Budget Table WWB-6 CIP & Capital Outlay - FY 15/16 - Final

Description	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
1. Collections Systems	$ 13,011	$ 55,000	$ 85,173	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
2. Interceptor System	$ -	$ 2,000	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
3. Lift Station	$ 6,071	$ 3,000	$ -	$ 75,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
4. Nitrate Plant Waste	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4. Technology (Sewer Projects Only)	$ -	$ 5,000	$ 4,200	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
5. Public Safety/Emergency Response	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ -
6. Facilities & Planning	$ -	$ 20,000	$ 6,500	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
7. Misc. Sewer Projects	$ -	$ 30,000	$ -	$ 8,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Total CIP Projects	$ 19,082	$ 125,000	$ 95,873	$ 185,000	$ 110,000	$ 110,000	$ 110,000	$ 110,000
Capital Outlay								
Software (Spring Brook) - Fixed Assets	$ -	$ 3,750	$ 3,750		$ 3,750			
Spring Brook Software - Payroll Module						$ 6,250		
Spring Brook Software - Work Order Module							$ 8,750	
Spring Brook Software - Project Management Module								$ 5,000
Upgrade SCADA Equipment	$ -	$ 6,600	$ 6,600					
Upgrade Computer Hardware & Security	$ -	$ 6,600	$ 6,600	$ 8,000	$ 10,000	$ 10,000	$ 10,000	$ 6,600
Main Office - Roof	$ -	$ 10,000	$ -					
Main Office - Seismic Upgrades	$ -	$ 17,000	$ -					
Main Office - Upgrades	$ -	$ 2,050	$ -	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
Misc	$ -			$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Equipment Outlay								
Emergency Generator - 70 kW (Field)	$ -	$ 5,000	$ 5,000					
Sewer Cover Transmitter	$ -	$ 10,000	$ -	$ 5,000				
Sewer Vactor Truck (3-year payback)					$ 75,000	$ 75,000	$ 75,000	
Vehicle Replacement - Unit 10			$ 21,660					
Vehicle Replacement - Unit 13			$ 7,217					
Annual Vehicle Replacement (2 vehicles)		$ 22,500	$ -	$ 75,000	$ 20,250	$ 24,750	$ 25,250	$ 25,400
Total CO Projects	$ -	$ 83,500	$ 50,827	$ 92,000	$ 114,000	$ 121,000	$ 124,000	$ 42,000
Total CIP & CO Projects	$ 19,082	$ 208,500	$ 146,700	$ 277,000	$ 224,000	$ 231,000	$ 234,000	$ 152,000

Wastewater Budget Table WWB - 7 Sources and Applications of Funds - FY 15/16 - Final

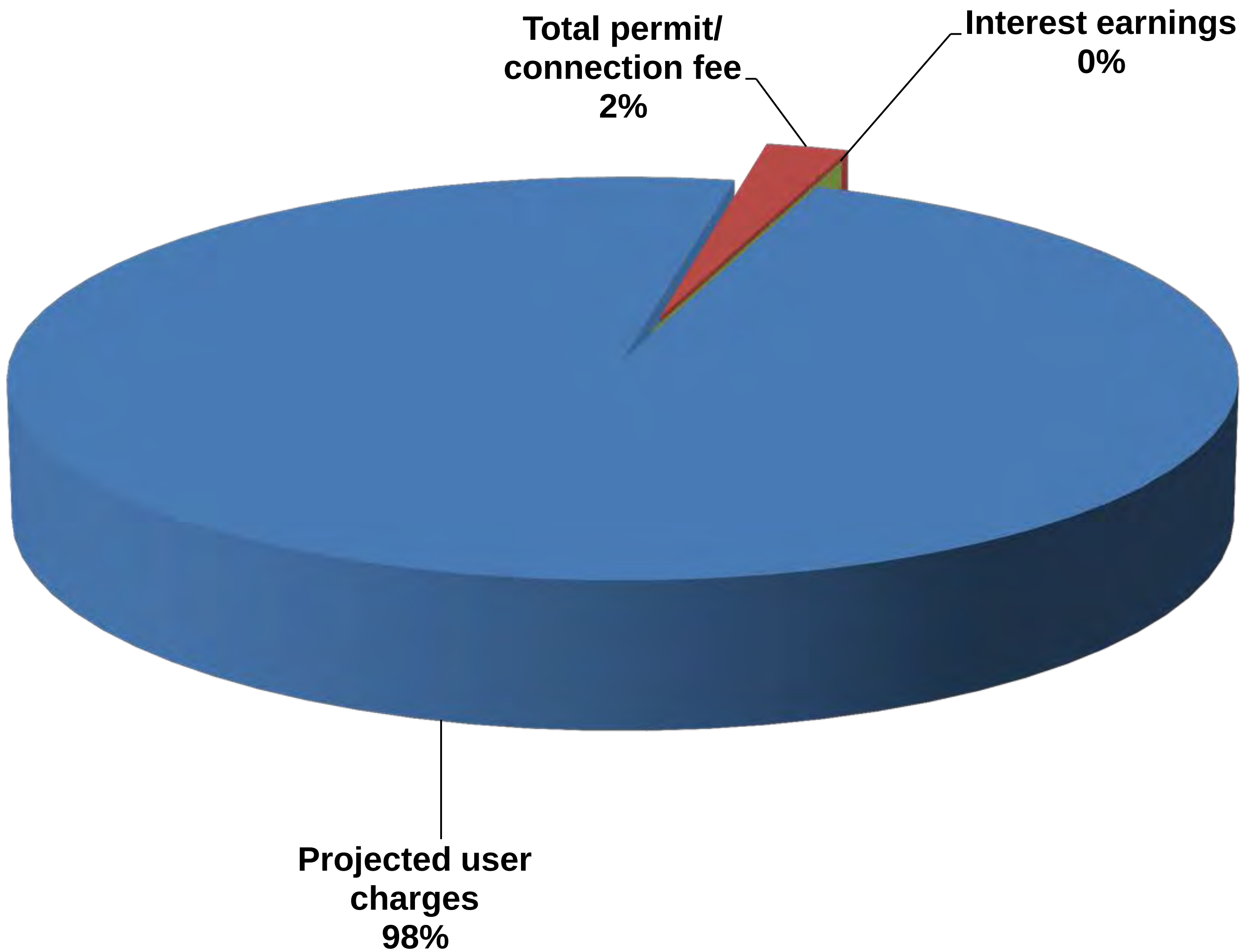
Budget	Recorded FY 2013-14	Budget FY 2014-15	Projected FY 2014-15	Budget FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19	Forecast FY 2019-20
REVENUE								
Projected user charges	$ 3,241,490	$ 3,364,000	$ 3,345,000	$ 3,384,000	$ 3,526,000	$ 3,529,000	$ 3,533,000	$ 3,536,000
Total permit/connection fee	$ 38,006	$ 34,500	$ 82,800	$ 29,000	$ 29,000	$ 29,000	$ 29,000	$ 29,000
Transfer from MTBE for PERS Side Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest earnings	$ 207	$ 500	$ 120	$ 500	$ 500	$ 500	$ 500	$ 500
TOTAL REVENUE	$ 3,280,000	$ 3,399,000	$ 3,428,000	$ 3,414,000	$ 3,556,000	$ 3,559,000	$ 3,563,000	$ 3,566,000
EXPENSE								
City of LA Sewer Service Charges	$ 951,312	$ 1,760,300	$ 677,000	$ 1,523,000	$ 1,523,000	$ 1,523,000	$ 1,523,000	$ 1,523,000
Sewer Labor & Benefits	$ 1,353,204	$ 1,557,000	$ 1,416,350	$ 1,589,060	$ 1,607,060	$ 1,645,760	$ 1,680,460	$ 1,720,760
Sewer O & M Expense	$ 425,192	$ 399,900	$ 389,750	$ 535,000	$ 445,000	$ 507,000	$ 480,000	$ 541,000
Sewer CIP & CO Expense	$ 19,082	$ 208,500	$ 146,700	$ 277,000	$ 224,000	$ 231,000	$ 234,000	$ 152,000
PERS Side Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSE	$ 2,748,790	$ 3,925,700	$ 2,629,800	$ 3,924,060	$ 3,799,060	$ 3,906,760	$ 3,917,460	$ 3,936,760
Additions (reductions) to cash	$ 531,210	$ (526,700)	$ 798,200	$ (510,060)	$ (243,060)	$ (347,760)	$ (354,460)	$ (370,760)
Effective date of Wastewater rates	7/1/13	7/1/14	7/1/14	7/1/15	7/1/16	7/1/17	7/1/18	7/1/18
Rate increase	4.7%	4.7%	4.7%	0.0%	4.4%	0.0%	0.0%	0.0%
User Charge (monthly EDUs)	$ 32.25	$ 33.75	$ 33.75	$ 33.75	$ 35.25	$ 35.25	$ 35.25	$ 35.25
Commercial - Monthly Cost	$ 2.00	$ 2.10	$ 2.10	$ 2.10	$ 2.20	$ 2.20	$ 2.20	$ 2.20
Commercial - $/Unit	$ 5.30	$ 5.50	$ 5.50	$ 5.50	$ 5.70	$ 5.70	$ 5.70	$ 5.70
Secondary School - Quantity Charge per 100 ADA	$ 154.90	$ 162.10	$ 162.10	$ 162.10	$ 169.30	$ 169.30	$ 169.30	$ 169.30
Primary School - Quantity Charge per 100 ADA	$ 77.40	$ 81.00	$ 81.00	$ 81.00	$ 84.60	$ 84.60	$ 84.60	$ 84.60
Customer Revenue EDUs								
FY beginning Wastewater Reserves	$ 3,974,320	$ 4,505,530	$ 4,505,530	$ 5,303,730	$ 4,793,670	$ 4,550,610	$ 4,202,850	$ 3,848,390
Additions (reductions)	$ 531,210	$ (526,700)	$ 798,200	$ (510,060)	$ (243,060)	$ (347,760)	$ (354,460)	$ (370,760)
FY ending Wastewater Reserves	$ 4,505,530	$ 3,978,830	$ 5,303,730	$ 4,793,670	$ 4,550,610	$ 4,202,850	$ 3,848,390	$ 3,477,630
TOTAL TARGET WASTERWATER CASH RESERVES	$ 2,342,000	$ 2,439,850	$ 2,414,200	$ 2,512,100	$ 2,573,400	$ 2,643,850	$ 2,694,450	$ 2,764,900
Above (below) target	$ 2,163,530	$ 1,538,980	$ 2,889,530	$ 2,281,570	$ 1,977,210	$ 1,559,000	$ 1,153,940	$ 712,730

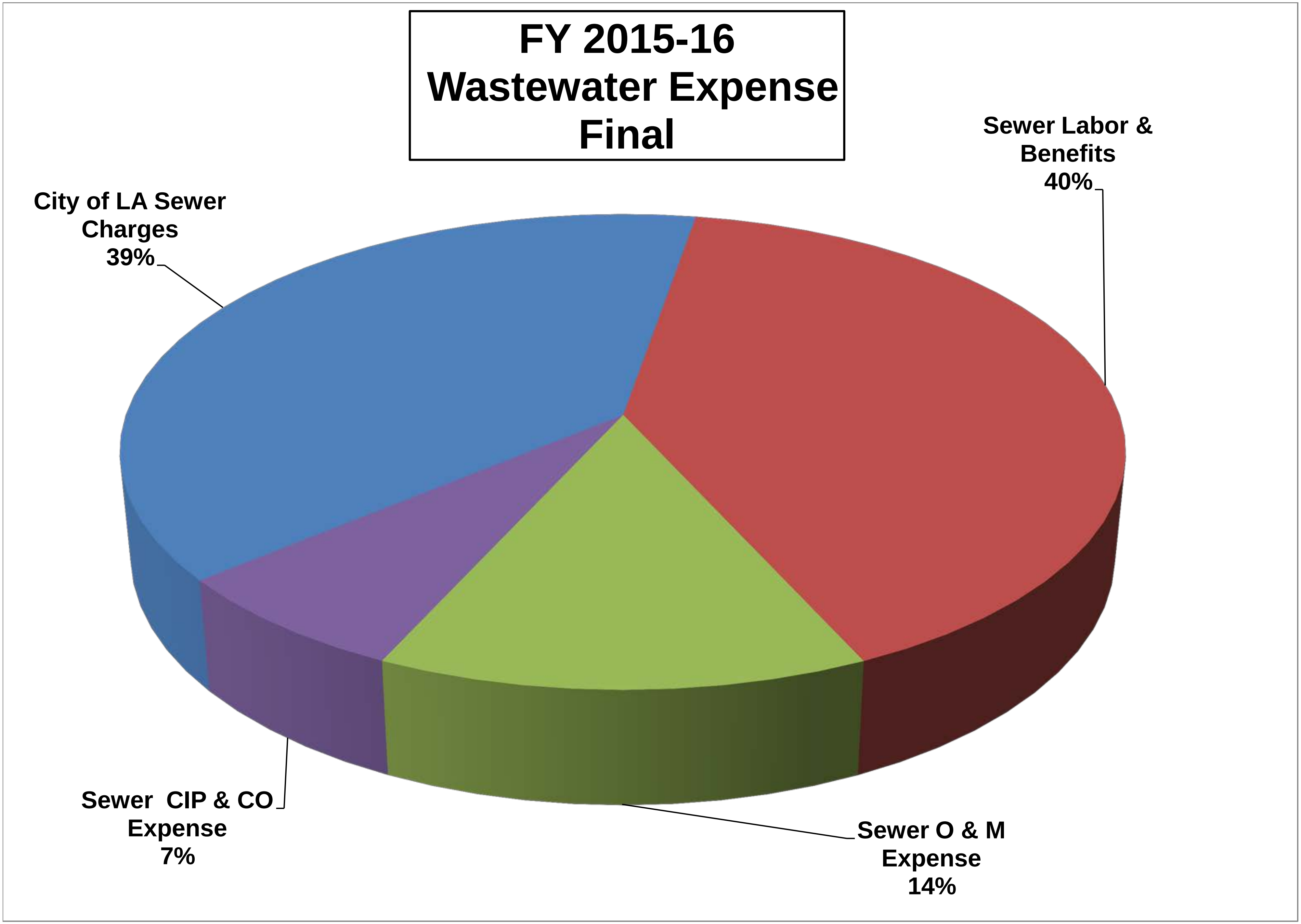
Crescenta Valley Water District
Budget - FY 15/16 - Final
Wastewater Expense vs. Revenue Summary



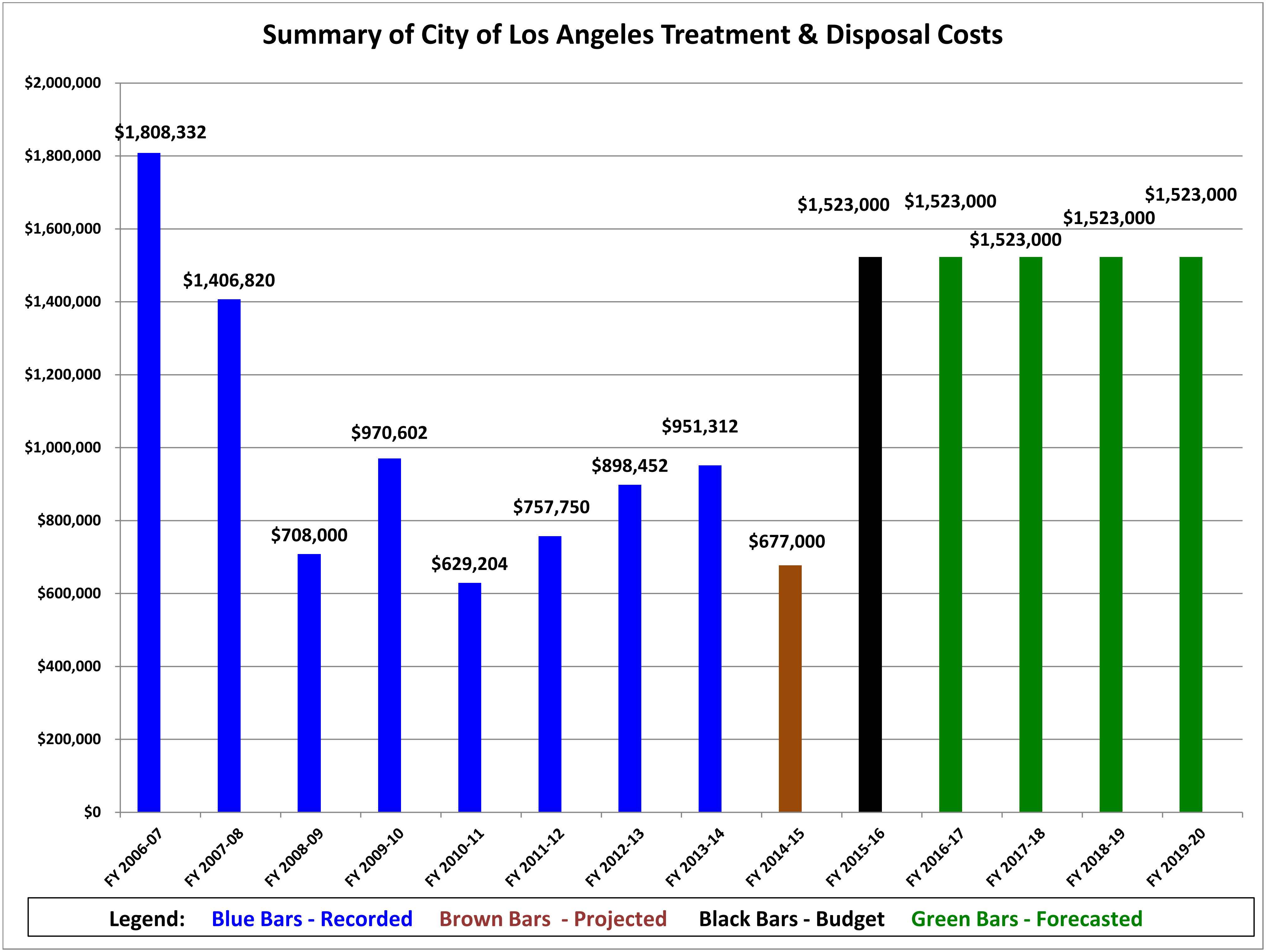
Date: 7/1/2015

Budget FY 2015-16 Wastewater Revenue Final




FY 2015-16
Wastewater Expense
Final
Sewer Labor & Benefits 40%
City of LA Sewer Charges 39%
Sewer CIP & CO Expense 7%
Sewer O & M Expense 14%

Date:7/1/2015


Summary of City of Los Angeles Treatment & Disposal Costs
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
$1,808,332
$1,406,820
$708,000
$970,602
$629,204
$757,750
$898,452
$951,312
$677,000
$1,523,000
$1,523,000
$1,523,000
$1,523,000
$1,523,000
FY 2006-07
FY 2007-08
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17
FY 2017-18
FY 2018-19
FY 2019-20
Legend: Blue Bars - Recorded Brown Bars - Projected Black Bars - Budget Green Bars - Forecasted