



CRESCENTA VALLEY WATER DISTRICT



FY 2018 – 2019

BUDGET

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CRESCENTA VALLEY WATER DISTRICT

Fiscal Year 2018-2019 Water Budget Executive Summary

Presented herein is the Crescenta Valley Water District's (CVWD) Fiscal Year 2018-19 Water Budget (Budget) adopted by the Board of Directors (Board) on June 26, 2018. The following paragraphs describe the key elements significantly changed from previous years and assumptions that were a part of the budget development process.

The budget proposed for CVWD water operations for FY 2018-19 is guided by the discussion and direction set by the Board in the Spring of 2018 with review by and comments from the Finance and Engineering Committees. 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 preventive 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 complete projects to improve and maintain local well production to reduce the amount of imported water purchased.

The recent drought, the driest years on record, the State-mandated water conservation, and the resulting reduction in water sales revenue has necessitated the deferral of maintenance and infrastructure improvements. In addition, CVWD has used its rate stabilization reserve funds to mitigate rate increases in past years. The statewide water supply has improved dramatically with the winter storms that happen mostly in Northern California. However, the local precipitation in the Crescenta Valley was slightly less than average rainfall. The State has ended the drought emergency and mandatory water conservation targets, and CVWD has also reduced the water conservation alert level.

Some portions of CVWD's water distribution system are over 70 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 and has prioritized improvement projects based on criticality to reliable water system operation and risk of failure. The prioritized improvement projects are planned for implementation over several years, beginning with an expenditure amount of \$1.5 million for FY 2018-19.

Declining water sales combined with increasing infrastructure replacement cost has necessitated the use of the District's rate stabilization reserves to mitigate customer rate impacts. Additionally, inter-fund loans from the MTBE reserve fund have been used to maintain the water reserve fund above the targeted reserve amount.

- Fiscal Year 2018-19 Strategic Plan goals:
 - Maintain a proactive infrastructure management program;
 - Maintain organizational effectiveness;
 - Implement an updated emergency response plan;
 - Ensure continued financial stability;
 - Improve effective public outreach and customer service; and
 - Enhance effective governance.
- Fiscal Year 2018-19 Budget and Management Goals:

- Monitor water sales revenue and adjust budgeted expenditures accordingly to maintain water fund reserves within budgeted amounts;
- Continue prudent practice of 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 install new meters that can record low levels of consumption (low flows), thereby reducing the revenue lost to meters that do not accurately record usage;
- Maintain appropriate staffing levels. Evaluate vacant staff positions on a case-by-case basis;
- Continue Capital Improvement Projects to improve the District's infrastructure using 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;
- Proactively pursue meeting long-term financial commitments; and
- Continue cost containment and improvement of financial reporting.

Revenue Projections:

- Projected water sales for FY 2018-19 are estimated to be 4,200 acre feet (AF). Actual water sales in FY 2017-18 were 3,929 AF. FY 2018-19 revenue is projected at \$11,500,000 from water sales and meter charges.
- Groundwater production has declined an average of 22% per year from 2011 - 2017 due to below average precipitation. Groundwater production was steady from 2017 to 2018 at 1,415 ac-ft per year. CVWD's goal each water year is to meet its adjudicated rights of 3,294 AF/yr. However, this will not be possible to achieve in FY 2018-19 due to low groundwater levels in the Verdugo Basin. The recently constructed well at the Rockhaven site, completed in 2016, is projected to increase total groundwater production by about 19% in FY 2018-19. Also, construction for a new nitrate removal treatment system for Well No. 2 is nearly completed and should be activated within the next 4 months. These projects will help CVWD to increase groundwater production. However, since long term local precipitation remains below normal, groundwater production will be adversely impacted.
- Projected interest income is budgeted at a combined \$241,000 for the water and MTBE reserve funds.
- Other projected sources of revenue include developer/connection fees, late fees, new account fees, fire service, meter charges, flooding meters, fire hydrant testing, and other miscellaneous sources totaling \$245,000.
- Grant revenue, which is used to fund capital improvement projects, is anticipated at \$366,000.

Expense Projections:

Water operational expense projections for FY 2018-19 is \$10,200,000 which is \$1,100,000 higher than the prior year due to an increase in purchased imported water expense while groundwater sources continue to recharge from the recent rains. This number does not include \$1,477,000 for Capital Improvement Projects (CIP).

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 2018-19.
- For FY 2018-19, FMWD's operations costs are increasing by 6.0% and FMWD's CIP cost are remaining the same. In January 2019, MWD will increase the cost for treated water by 3.4% to \$1,050 per AF.
- CVWD purchased 56% of its overall water supply from FMWD in FY 2017-18 and is projecting to purchase 57% of its overall water supply from FMWD in FY 2018-19.
- A detailed breakdown of FMWD costs are shown in Appendix A - FMWD Cost Analysis.

Compensation and Benefits:

The total cost for compensation and benefits is projected to be \$3,200,000. To prepare the compensation and benefits portion of the FY 2018-19b Budget, staff made the following assumptions:

- Labor:
 - A cost of living adjustment (COLA) of 3.33% per Memorandum of Understanding with Local 1902, AFSCME
 - Step increases for eligible employees only
 - One vacant staff positions remain unfilled
- Annual Payroll Taxes:
 - State Unemployment/SUI 3.0% of the first \$7,000 per employee
 - Social Security/Medicare 6.20% of earnings
- CalPERS contribution:
 - Rate increased based on the District's annual actuarial valuation report provided by CalPERS
 - New employees hired after January 1, 2013 pay their employee's share beginning on July 1, 2014 per State law
- Workers' Compensation:
 - Modification factor of 2.3 will be decreased to 0.86 by ACWA/JPIA based on approximately four consecutive years of zero lost work-time events; this will decrease the cost of the District's workers' compensation insurance premium
- Group Insurance:
 - Health/Dental 8.0% increase in District portion of costs
 - Vision 0.0% increase
 - 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 2017-18, CVWD water distribution maintenance crews performed the following repairs, replacements, installation, and maintenance:
 - Repaired 20 water main leaks, which was more than the 4 leaks in FY 2017-18
 - Water service laterals – Replacement
 - 85 water service laterals due to leaks from failure of old pipe or improper backfill
 - 22 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 7 new meter services (D-jobs)
 - Installed or upgraded 2 fire hydrants
 - Exercised 1,078 or 48% of the system valves in FY 2017-18
 - Cleaned approximately 930 meter boxes
 - Replaced approximately 930 water meters with new IPerl meters

- The Water Operation and Distribution System budget for FY 2018-19 is \$2,300,000. Staff included in the budget the continuation of water service replacements, which is a part of the water meter replacement program.
- Staff and field crews plan to continue with the meter replacement program. FY 2018-19 will be the 7th year of the program and about 1,000 meters are planned to be replaced within Pressure Zones 3, 4 & 5.
- The cost of electrical power needed to operate the wells and booster pump systems increased in FY 2017-18 due to rate increase from both Southern California Edison (SCE) and Glendale Water and Power (GWP). Electrical power costs are projected to increase by 2.5% in FY 2018-19 primarily due to anticipated electrical rate increases and increased groundwater pumping from Well 2.
- Staff will be making a concerted effort in FY 2018-19 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 man power allow.

Capital Outlay & Equipment:

Capital outlay planned for FY 2018-19 includes the continuation of upgrades to CVWD's computer network system and site security and an evaluation and masterplan for the main office building.

Water Conservation:

Water Conservation has been, and will continue to be, an element of CVWD's budget. Staff efforts will continue in conjunction with Metropolitan Water District of Southern California (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 exceed its water reduction goals as set forth by state law for 2020. The District and customers' conservation efforts also exceeded the water conservation objective mandated by the State in 2015 and 2016.

- CVWD's goal is to continue with educating the public and promoting water use efficiency.
- CVWD's proactive water conservation initiatives and prior year's expenditures have resulted in a declining water use trend that enabled CVWD to exceed the State mandated target of 24% conservation.

Engineering and Capital Improvements:

The Engineering Department leads in planning and implementing the District's Capital Improvement Program, which is based on a priority of projects needed to maintain CVWD's water infrastructure. The budget for CIP for FY 2018-19 is \$1,477,000.

- Major projects completed in FY 2017-18:
 - Water Main replacement on the 2700, 3000 & 3100 Blocks of Brookhill
 - Rehabilitation of roof, air vents and recoating for Oak Creek #1 Reservoir
 - Completion of the pipeline at the Lower Pickens Canyon Crossing & Slope Restoration
 - Rehabilitation of Well No. 5 & 10
 - Phase 1 - SCADA Information and Control Systems Replacement, Project
 - Construction of nitrate treatment removal system and re-activating Well 2 at Ordunio Reservoir site
- Major projects planned for FY 2018-19:
 - Construction of nitrate treatment removal system and re-activating Well 2 at Ordunio Reservoir site
 - Rehabilitation of Wells 7, 11 & 14

- Rehabilitation of roof, air vents and recoating for Oak Creek #2 Reservoir
- Water main replacements for the 2700, 3000, and 3100 Blocks of Brookhill
- Additional tasks to be performed by the Engineering Department include: submittal of grant application for stormwater recharge project at Crescenta Valley County Park, perform a drinking water source assessment study, complete a coordinated construction with other agencies, and work with developers on proposed improvements, permit coordination, well and booster pump rehabilitation, grant funding program and other miscellaneous projects.

General Administrative Services:

General administration expenses represent the costs for consultants, accountants, lawyers, IT, conservation programs, conferences, training, and other administrative services.

- In FY 2018-19, CVWD is planning to expend \$712,500 for general administration.
- Voice and wireless data communications budgets were increased to properly reflect actual expenses.
- Staffing - The District's organizational chart shows 33 full-time employees. Filling of vacancies will be evaluated on an individual basis.

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 over the past five years. In addition, the reduced availability of local groundwater will result in increased costs for imported water. 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 2018-19 Budget.

I also want to express my gratitude to the management staff for their diligent efforts spent preparing this FY 2018-19 Budget.

Submitted by:



Nemesciano Ochoa, P.E.
General Manager

CRESCENTA VALLEY WATER DISTRICT

FISCAL YEAR BUDGET 2018-2019

WATER OPERATIONS

Estimated Cash Reserves at June 30, 2018 \$ 1,556,738

Revenues: \$ 12,497,500

Expenses:

Labor & Benefits \$ 3,233,186

Purchased Water \$ 3,921,540

Purchased Power \$ 714,425

Plant Operations \$ 524,000

Distribution System \$ 1,084,800

General & Administrative \$ 712,500

Emergency Operations \$ 12,000

Capital Outlay & Equipment \$ 173,775

Capital Improvements (pay-as-you-go) \$ 1,476,500

Depreciation Fund \$ -

Future Liability Fund (OPEB) \$ 100,000

Debt Service \$ 550,000

Total Expenses \$ 12,502,726

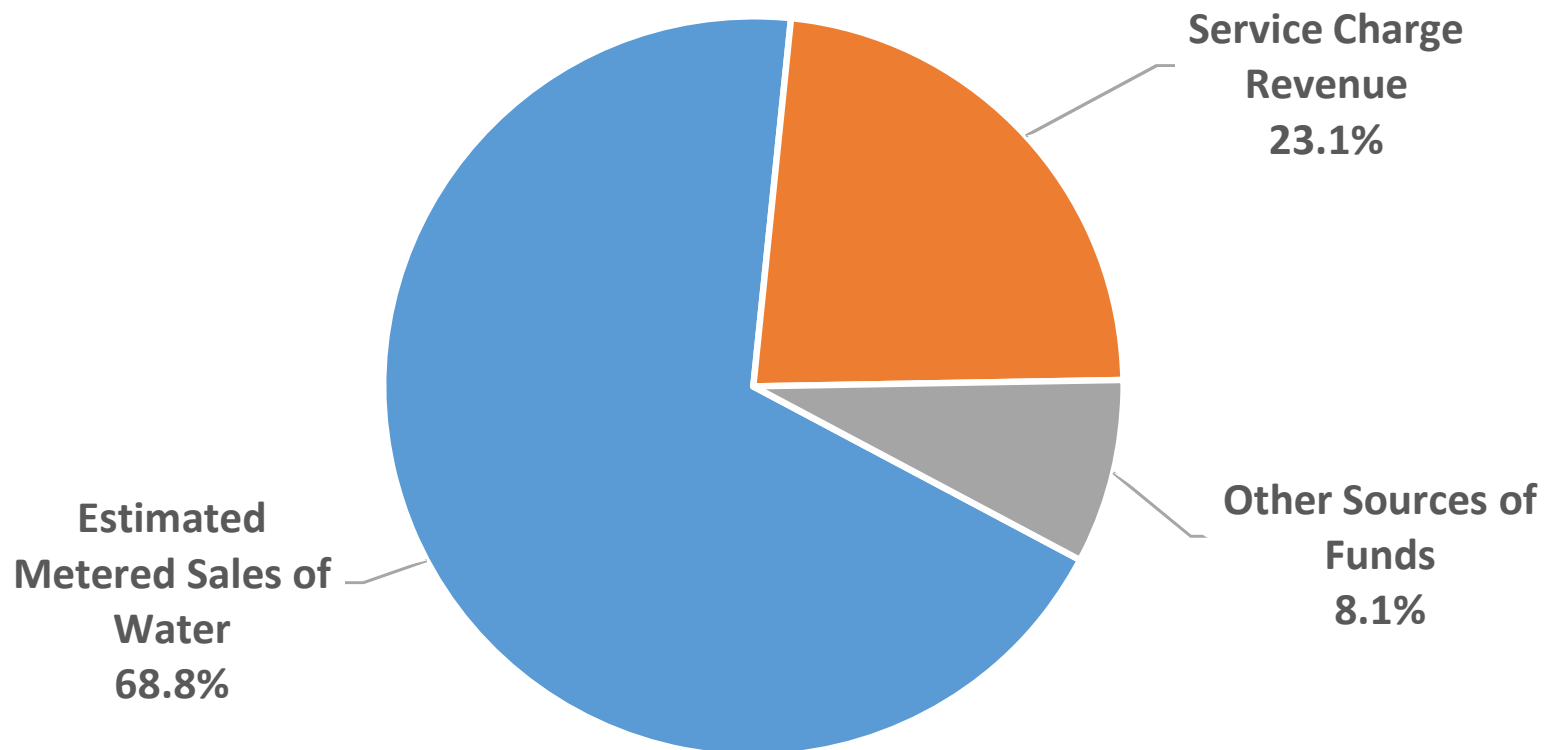
Net Income (Loss) From Operations 2018-19 \$ (5,226)

Transfer from MTBE Fund \$ 150,000

Estimated Cash Reserves at June 30, 2019 \$ 1,701,512

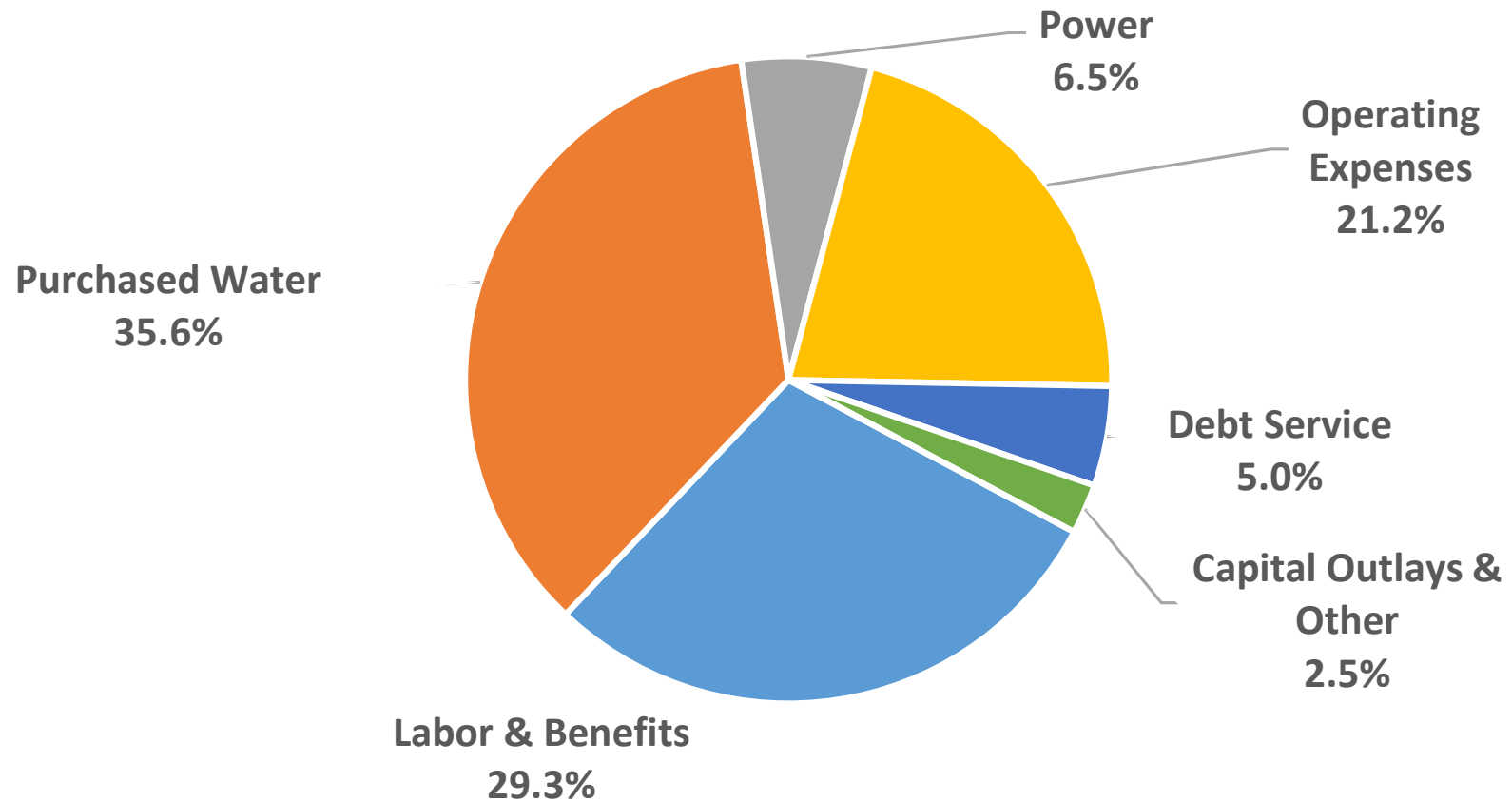
Target Reserve Level at June 30, 2019 \$ 3,948,000

**Budget FY 2018/19 -
Projected Revenue Breakdown**



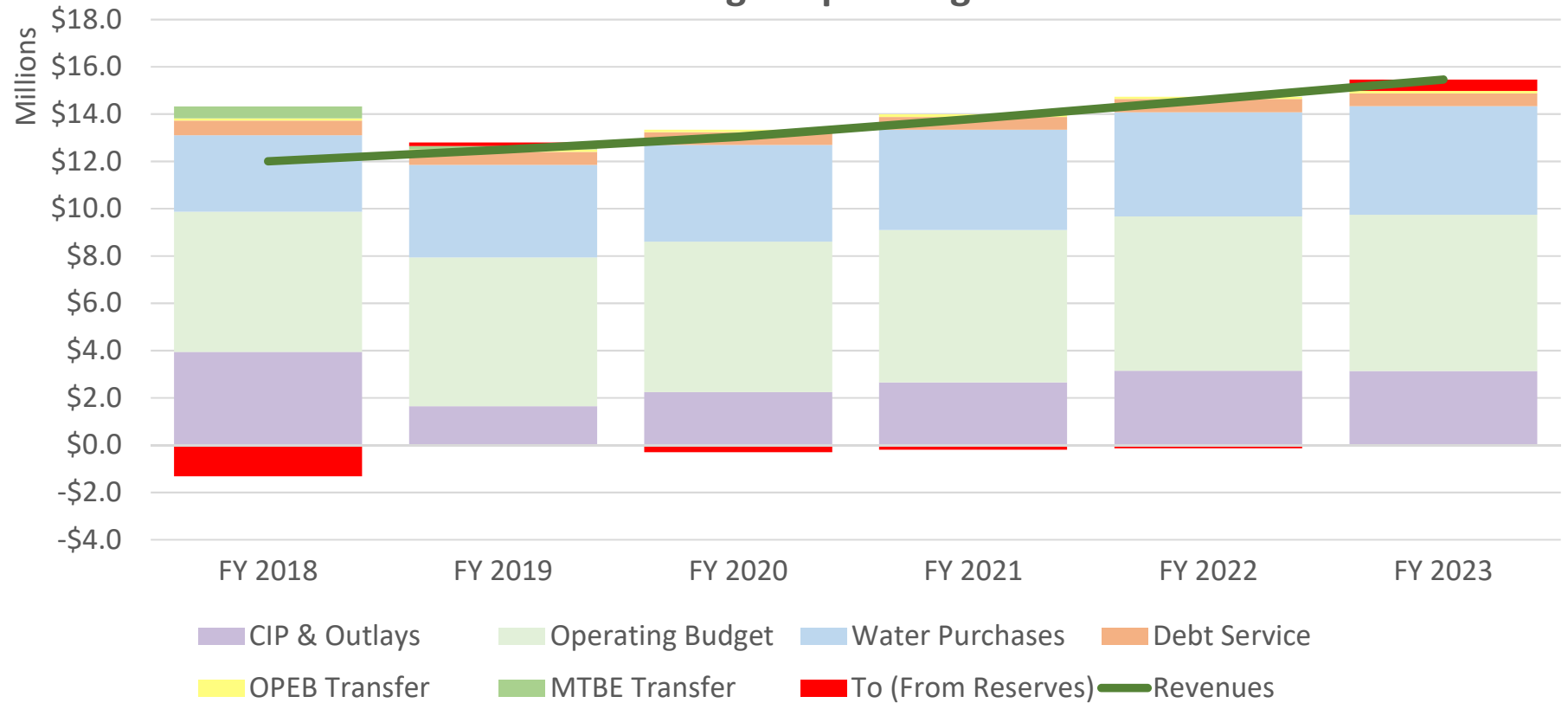
■ Estimated Metered Sales of Water ■ Service Charge Revenue ■ Other Sources of Funds

**Budget FY 2018/19 -
Projected Expense Breakdown**



- Labor & Benefits
- Purchased Water
- Power
- Operating Expenses
- Debt Service
- Capital Outlays & Other

Water Budget Operating Financial Plan



CVWD FY 2018-19 WATER BUDGET - FINAL

	FY 2017-18 WATER BUDGET	FY 2017-18 Estimate for YEAR END	FY 2018-19 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WATER FORECAST
WATER REVENUES (BASED ON 4,500 AF LESS SHRINKAGE)						
Water Sales - Consumers	\$ 7,878,000	\$ 7,839,153	\$ 8,603,922			\$ 9,111,554
FMWD Charge	\$ -	\$ -	\$ -			\$ -
Subtotal Variable Revenue Sources	\$ 7,878,000	\$ 7,839,153	\$ 8,603,922	9.21%	9.76%	\$ 9,111,554
Water Sales- Service Charge	\$ 2,650,000	\$ 2,555,171	\$ 2,816,549	6.28%	10.23%	\$ 3,011,881
Water Sales - Fire Service	\$ 40,000	\$ 68,621	\$ 70,316	75.79%	2.47%	\$ 75,209
Water Sales - Others	\$ 73,374	\$ 120,510	\$ 73,374	0.00%	-39.11%	\$ 73,374
Meter Installation/Hydrant Cha	\$ 43,440	\$ 102,000	\$ 43,400	-0.09%	-57.45%	\$ 43,400
Water Systems Connect Fee	\$ 45,000	\$ 142,101	\$ 45,000	0.00%	-68.33%	\$ 45,000
Other Income - Water/Grants Funds	\$ 1,013,000	\$ 553,186	\$ 580,148	-42.73%	4.87%	\$ 300,000
Interest Earned/Gain on Sale of Investments - Water	\$ 241,841	\$ 309,009	\$ 241,000	-0.35%	-22.01%	\$ 241,000
Property Rental Income	\$ 23,000	\$ 23,891	\$ 23,000	0.00%	-3.73%	\$ 23,000
TOTAL WATER REVENUE	\$ 12,007,655	\$ 11,713,642	\$ 12,496,709	4.07%	6.69%	\$ 12,924,418
WATER COMPENSATION AND BENEFITS						
Director Fees	\$ 9,000	\$ 8,002	\$ 9,000	0.00%	12.47%	\$ 9,090
Officer Salaries	\$ 175,000	\$ 125,900	\$ 181,115	3.49%	43.86%	\$ 185,824
Administrative Services-Labor	\$ 365,000	\$ 307,395	\$ 389,732	6.78%	26.79%	\$ 389,732
Administrative Services-OT	\$ 3,000	\$ 5,004	\$ 4,000	33.33%	-20.06%	\$ 4,000
Engineering-Labor	\$ 330,000	\$ 297,999	\$ 349,888	6.03%	17.41%	\$ 349,888
Engineering-OT	\$ 4,000	\$ 2,000	\$ 4,000	0.00%	100.00%	\$ 4,000
Salaries Plant Admin	\$ 203,600	\$ 190,473	\$ 234,999	15.42%	23.38%	\$ 234,999
Plant Administrative - OT	\$ -	\$ 832	\$ 400	n/a	-51.92%	\$ 400
System Operations	\$ 315,000	\$ 279,784	\$ 325,852	3.45%	16.47%	\$ 325,852
System Operations - OT	\$ 15,000	\$ 44,435	\$ 15,000	0.00%	-66.24%	\$ 15,000
Utility Workers Labor	\$ 368,000	\$ 430,711	\$ 373,959	1.62%	-13.18%	\$ 373,959
Utility Workers Labor-OT	\$ 52,000	\$ 34,335	\$ 45,000	-13.46%	31.06%	\$ 45,000
Standby Pay	\$ 46,000	\$ 45,142	\$ 46,458	1.00%	2.92%	\$ 46,458
Automobile Allowance	\$ 10,200	\$ 9,627	\$ 10,200	0.00%	5.95%	\$ 10,200
Labor - Subtotal	\$ 1,895,800	\$ 1,781,639	\$ 1,989,603	4.95%	11.67%	\$ 1,994,402
Sick and Vacation						
Sick Leave/Vacation-Office	\$ 112,500	\$ 144,080	\$ 116,069	3.17%	-19.44%	\$ 116,069
Sick Leave/Vacation-Plant	\$ 75,000	\$ 96,052	\$ 77,379	3.17%	-19.44%	\$ 77,379
Sick and Vacation - Subtotal	\$ 187,500	\$ 240,132	\$ 193,448	3.17%	-19.44%	\$ 193,448
Taxes - Payroll	\$ 138,000	\$ 131,205	\$ 143,402	3.91%	9.30%	\$ 143,402
Employer Portion of PERS	\$ 342,000	\$ 307,051	\$ 389,195	13.80%	26.75%	\$ 389,195
Labor - Subtotal	\$ 480,000	\$ 438,256	\$ 532,597	10.96%	21.53%	\$ 532,597
Workers' Compensation						

CVWD FY 2018-19 WATER BUDGET - FINAL

	FY 2017-18 WATER BUDGET	FY 2017-18 Estimate for YEAR END	FY 2018-19 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WATER FORECAST
<i>Workers' Compensation - Office</i>	\$ 18,000	\$ 19,732	\$ 18,490	2.72%	-6.29%	\$ 18,490
<i>Workers' Compensation-Plant</i>	\$ 73,000	\$ 88,282	\$ 74,910	2.62%	-15.15%	\$ 74,910
Workers' Compensation - Subtotal	\$ 91,000	\$ 108,014	\$ 93,400	2.64%	-13.53%	\$ 93,400
Group Insurance - Health, Dental, Life, Vision & Self						
<i>Health and Dental and Vision - Office</i>	\$ 140,000	\$ 134,875	\$ 152,487	8.92%	13.06%	\$ 152,487
<i>Life and Disability Insurance - Office</i>	\$ 10,000	\$ 9,593	\$ 9,856	-1.44%	2.74%	\$ 9,856
<i>Health Dental and Vision-Plant</i>	\$ 147,000	\$ 150,108	\$ 165,687	12.71%	10.38%	\$ 165,687
<i>Retiree Health Care Expense</i>	\$ 84,000	\$ 88,056	\$ 84,507	0.60%	-4.03%	\$ 84,507
<i>Self Insurance</i>	\$ 13,000	\$ 7,214	\$ 12,600	-3.08%	74.66%	\$ 12,600
Group Insurance - Subtotal	\$ 394,000	\$ 389,846	\$ 425,137	7.90%	9.05%	\$ 425,137
Labor Transfer to Capital	\$ -	\$ -	\$ -			\$ -
TOTAL - WATER COMPENSATION AND BENEFITS	\$ 3,048,300	\$ 2,957,887	\$ 3,234,185	6.10%	9.34%	\$ 3,238,984
WATER SYSTEM EXPENSES						
Purchased Water	\$ 3,291,100	\$ 3,511,000	\$ 3,921,540	19.16%	11.69%	\$ 4,076,092
Power Purchased - Pumping	\$ 697,000	\$ 693,000	\$ 714,425	2.50%	3.09%	\$ 732,286
TOTAL - WATER SYSTEM EXPENSES	\$ 3,988,100	\$ 4,204,000	\$ 4,635,965	16.24%	10.28%	\$ 4,808,378
PLANT WATER OPERATION						
Utilities	\$ 16,000	\$ 12,707	\$ 15,000	-6.25%	18.05%	\$ 15,390
Building Maintenance-Plant	\$ 23,000	\$ 7,577	\$ 25,000	8.70%	229.95%	\$ 25,650
Property Taxes	\$ 13,300	\$ 13,250	\$ 13,000	-2.26%	-1.89%	\$ 13,338
Landscaping Expenses	\$ 7,500	\$ 3,833	\$ 7,000	-6.67%	82.62%	\$ 7,182
Telemetry & Signal System	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	0.00%	\$ 10,260
<i>SCADA - Hardware</i>	\$ 6,000	\$ 6,000	\$ 7,500	25.00%	25.00%	\$ 7,695
<i>SCADA - Software</i>	\$ 13,000	\$ 13,000	\$ 13,000	0.00%	0.00%	\$ 13,338
<i>SCADA Communications</i>	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	0.00%	\$ 2,565
Lab & Sampling						
<i>Lab & Sampling Expense</i>	\$ 90,000	\$ 193,177	\$ 148,000	64.44%	-23.39%	\$ 151,848
Chlorine & Treatment Expense	\$ 65,000	\$ 74,978	\$ 75,000	15.38%	0.03%	\$ 76,950
Nitrate Plant	\$ 70,000	\$ 52,208	\$ 75,000	7.14%	43.66%	\$ 76,950
Uniforms	\$ 9,500	\$ 12,541	\$ 10,000	5.26%	-20.26%	\$ 10,260
Safety and Security - Plant	\$ 20,000	\$ 19,992	\$ 23,000	15.00%	15.05%	\$ 23,598
Permit & Assessment Fees	\$ 1,500	\$ 1,875	\$ 2,000	33.33%	6.67%	\$ 2,052
Training-Plant	\$ 7,000	\$ 6,377	\$ 8,000	14.29%	25.45%	\$ 8,208
Education Reimbursements/Certifications	\$ 4,000	\$ 3,436	\$ 4,000	0.00%	16.41%	\$ 4,104
Office Supplies & Misc Expenses-Plant	\$ 7,185	\$ 11,041	\$ 8,000	11.34%	-27.54%	\$ 8,208
Tools and Supplies-Plant	\$ 16,000	\$ 23,350	\$ 15,000	-6.25%	-35.76%	\$ 15,390
TOTAL - PLANT WATER OPERATION	\$ 381,485	\$ 467,842	\$ 461,000	20.84%	-1.46%	\$ 472,986
DISTRIBUTION SYSTEM EXPENSES						

CVWD FY 2018-19 WATER BUDGET - FINAL

	FY 2017-18 WATER BUDGET	FY 2017-18 Estimate for YEAR END	FY 2018-19 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WATER FORECAST
Meters-Maintenance	\$ 250,000	\$ 125,542	\$ 243,000	-2.80%	93.56%	\$ 249,318
Meters-Paving	\$ 230,000	\$ 201,469	\$ 226,000	-1.74%	12.18%	\$ 231,876
Meters Repair/Replace/Upgrade	\$ 10,000	\$ 1,191	\$ 9,000	-10.00%	655.67%	\$ 9,234
Lateral Leaks and Repairs	\$ 65,000	\$ 119,738	\$ 90,500	39.23%	-24.42%	\$ 92,853
Meters - Trench Plate Rentals	\$ 10,000	\$ -	\$ 10,000	0.00%	n/a	\$ 10,260
Meters - D-jobs	\$ 8,000	\$ 8,657	\$ 8,000	0.00%	-7.59%	\$ 8,208
Pipelines-Maintenance	\$ 52,000	\$ 26,810	\$ 54,000	3.85%	101.42%	\$ 55,404
Pipelines-Paving	\$ 20,000	\$ 14,205	\$ 15,500	-22.50%	9.12%	\$ 15,903
Fire Hydrant Repair/Replace	\$ 14,000	\$ 4,460	\$ 5,000	-64.29%	12.11%	\$ 5,130
Pipelines-Leak Detection/Leak	\$ 25,000	\$ 43,508	\$ 30,000	20.00%	-31.05%	\$ 30,780
Pipelines-Trench Plate Rentals	\$ 2,500	\$ -	\$ 4,000	60.00%	n/a	\$ 4,104
Pipelines-Water Sampling Stations	\$ 500	\$ 107	\$ 3,500	600.00%	3171.03%	\$ 3,591
Pipelines-Valves	\$ 5,000	\$ 1,905	\$ 5,000	0.00%		\$ 5,130
Backflow Expense	\$ 500	\$ 543	\$ 500	0.00%	-7.92%	\$ 513
Reservoirs-Maintenance	\$ 83,000	\$ 49,882	\$ 86,000	3.61%	72.41%	\$ 88,236
Reservoir-Landscape	\$ 30,000	\$ 14,547	\$ 24,000	-20.00%	64.98%	\$ 24,264
Well Site Maintenance	\$ 45,000	\$ 20,331	\$ 45,000	0.00%	121.34%	\$ 46,170
Well Site- Landscape	\$ 5,000	\$ 5,227	\$ 5,000	0.00%	-4.34%	\$ 5,130
Well Site- Lease	\$ 300	\$ 764	\$ 300	0.00%	-60.73%	\$ 308
GWP - Land Lease	\$ 15,726	\$ 15,705	\$ 16,000	1.74%	1.88%	\$ 16,416
Booster Pumps-Maintenance	\$ 62,000	\$ 12,627	\$ 72,000	16.13%	470.21%	\$ 73,872
Generators-Emergency Power	\$ 22,500	\$ 25,629	\$ 23,000	2.22%	-10.26%	\$ 24,212
Auto/Truck Maintenance	\$ 70,000	\$ 72,856	\$ 72,500	3.57%	-0.49%	\$ 74,385
Auto/Truck Maintenance- Gas	\$ 20,000	\$ 18,757	\$ 20,000	0.00%	6.63%	\$ 20,520
Auto/Truck Maintenance- Diesel	\$ 18,500	\$ 17,764	\$ 17,000	-8.11%	-4.30%	\$ 17,442
TOTAL - DISTRIBUTION SYSTEM EXPENSES	\$ 1,064,526	\$ 802,224	\$ 1,084,800	1.90%	35.22%	\$ 1,113,259
GENERAL AND ADMINISTRATIVE EXPENSES						
Engineering Expense	\$ 11,000	\$ 9,329	\$ 10,000	-9.09%	7.19%	\$ 10,260
Accounting	\$ 11,000	\$ 7,473	\$ 7,500	-31.82%	0.36%	\$ 7,695
Legal	\$ 49,000	\$ 134,878	\$ 60,000	22.45%	-55.52%	\$ 61,560
Administrative Consultants	\$ 161,500	\$ 65,124	\$ 105,000	-34.98%	61.23%	\$ 107,730
General Liability Insurance	\$ 53,000	\$ 56,084	\$ 52,000	-1.89%	-7.28%	\$ 53,352
Building Maintenance	\$ 12,000	\$ 10,156	\$ 12,000	0.00%	18.16%	\$ 12,312
Landscaping Expense	\$ 7,500	\$ 8,723	\$ 12,000	60.00%	37.57%	\$ 12,312
Office Supplies & Misc Expense	\$ 5,500	\$ 6,427	\$ 5,500	0.00%	-14.42%	\$ 5,643
Computer Hardware	\$ 25,000	\$ 19,660	\$ 25,000	0.00%	27.16%	\$ 25,650
Computer Software/Software Maintenance/Licenses	\$ 53,000	\$ 36,913	\$ 53,000	0.00%	43.58%	\$ 54,378
Utilities	\$ 21,000	\$ 21,000	\$ 21,000	0.00%	0.00%	\$ 21,546
Office -Enterprise Voice Communication	\$ 40,000	\$ 40,000	\$ 40,000	0.00%	0.00%	\$ 41,040
Office - Data Communications	\$ 49,000	\$ 54,577	\$ 49,000	0.00%	-10.22%	\$ 50,274

CVWD FY 2018-19 WATER BUDGET - FINAL

	FY 2017-18 WATER BUDGET	FY 2017-18 Estimate for YEAR END	FY 2018-19 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WATER FORECAST
Office - Wireless Voice & Data Communications	\$ 14,000	\$ 16,097	\$ 14,000	0.00%	-13.03%	\$ 14,364
Printing Expenses	\$ 36,000	\$ 30,484	\$ 35,000	-2.78%	14.81%	\$ 35,910
Election Expense	\$ -	\$ -	\$ 40,000	n/a	n/a	\$ -
Uncollectible Accounts	\$ 4,000	\$ -	\$ 4,000	0.00%	n/a	\$ 4,104
Water System Fees and ULARA	\$ 50,000	\$ 57,108	\$ 50,000	0.00%	-12.45%	\$ 51,300
Training Office	\$ 4,000	\$ 5,037	\$ 7,500	87.50%	48.90%	\$ 7,695
Education Reimbursements/Certifications - Office	\$ -	\$ -	\$ -	n/a	n/a	\$ -
Conferences & Seminars	\$ 8,500	\$ 11,030	\$ 8,500	0.00%	-22.94%	\$ 8,721
Board Conferences & Seminars	\$ 5,000	\$ 3,487	\$ 5,000	0.00%	43.39%	\$ 5,130
Water Conservation Expense	\$ 30,000	\$ 12,403	\$ 25,500	-15.00%	105.60%	\$ 26,163
Water Conservation Advertising	\$ 2,500	\$ 2,918	\$ 2,500	0.00%	-14.32%	\$ 2,565
Washer/Other Rebates	\$ 5,000	\$ -	\$ -	n/a	n/a	\$ -
Community Outreach	\$ 12,000	\$ 4,221	\$ 5,000	-58.33%	18.46%	\$ 5,130
Misc Administration	\$ 5,000	\$ 3,626	\$ 4,000	-20.00%	10.31%	\$ 4,104
Membership Renewals/Subscriptions	\$ 23,000	\$ 20,577	\$ 25,000	8.70%	21.49%	\$ 25,650
Board Misc. Administration	\$ 2,000	\$ 1,767	\$ 2,000	0.00%	13.19%	\$ 2,052
Bank Charges	\$ 23,000	\$ 27,037	\$ 25,000	8.70%	-7.53%	\$ 25,650
Rental Properties Expenses	\$ 3,500	\$ 985	\$ 2,500	-28.57%	153.81%	\$ 2,565
Emergency Operations	\$ 2,000	\$ 1,876	\$ 12,000	500.00%	539.66%	\$ 12,312
Subtotal	\$ 728,000	\$ 668,997	\$ 719,500	-1.17%	7.55%	\$ 697,167
2007 COPS Principal and Interest Costs	\$ 613,838	\$ 576,000	\$ 550,000	-10.40%	-10.40%	\$ 550,000
Capital Outlay & Equipment	\$ 120,000	\$ 120,000	\$ 173,775	44.81%	44.81%	\$ 145,687
OPEB Fund	\$ 100,000	\$ 100,000	\$ 100,000	0.00%	0.00%	\$ 100,000
TOTAL - GENERAL AND ADMINISTRATIVE EXPENSES	\$ 1,561,838	\$ 1,464,997	\$ 1,543,275	-1.19%	5.34%	\$ 1,492,854
TOTAL WATER EXPENSES	\$ 10,044,249	\$ 9,896,950	\$ 10,959,225	9.11%	10.73%	\$ 11,126,461
NET WATER INCOME/(LOSS)	\$ 1,963,406	\$ 1,816,692	\$ 1,537,484	-21.69%	-15.37%	\$ 1,797,957



CRESCENTA VALLEY WATER DISTRICT

Fiscal Year 2018-19 Wastewater Budget Executive Summary

Presented herein is the Crescenta Valley Water District's (CVWD) Fiscal Year 2018-19 Wastewater Budget adopted by the Board of Directors (Board) on June 26, 2018. 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 proposed budget for CVWD Wastewater operations for FY 2018-19 is guided by the discussion and direction set by the Board in the Spring of 2018. The budget presented here was developed with the assistance of the Finance Committee and Engineering Committee.

Staff's goals for the FY 2018-19 wastewater budget are:

- Maintain appropriate and necessary spending levels and identify opportunities for expense reductions;
- Continue the pass-through of costs for City of Los Angeles Wastewater Treatment rate increases;
- Systematically reduce wastewater reserve funds to approach target levels through deferral of wastewater rate increases; and
- Continue funding the District's OPEB liability and funding replacement of capital assets in the future.

Revenue Projections:

The District completed an updated cost of service study in FY 2015-16 which included an evaluation of implementing a variable wastewater rate component which is incorporated into the proposed wastewater rate structure. The variable wastewater rate component is based on sewer flows which are estimated using winter months water use.

Staff calculated the expected monthly service charge revenues from residential, commercial, and school customers based upon 8,132 Equivalent Dwelling Units (EDU's) for FY 2018-19. Wastewater usage charge revenue is calculated based on prior year winter water use. Total wastewater service and usage charges are budgeted at \$3,207,000 for FY 2018-19. Projected wastewater revenues for FY 2018-19 were based on a 0% rate increase in the fixed monthly charges, as finalized at the June 26, 2018 Board meeting.

- Staff planned for nominal interest income from the wastewater reserve funds due to current market conditions
- Other projected sources of revenue include developer/connection fees, late fees, and other miscellaneous sources estimated to total \$37,000, which brings the total anticipated revenue for FY 2017-18 to \$3,244,000

Expenses for City of Los Angeles Treatment and Disposal Costs:

The City of Los Angeles (LA) has provided CVWD with cost projections for FY 2017-18 through FY 2021-22 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 2018-19 staff used the average LA Cost of \$1,326,000 per year for the treatment and disposal of CVWD's wastewater

Compensation and Benefits:

The compensation and benefits assumptions for the wastewater budget are the same as for the water budget.

Wastewater Operations:

The Wastewater Operations Department was formed in FY 2005-06 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 ten (10) years.

- CVWD's wastewater crews in FY 2017-18 cleaned about 26 miles of the wastewater collection systems. CVWD suspended the CCTV inspection program this year in order to reassess enhanced maintenance areas. District crews have almost completed the second full video inspections of the entire collection system
- The enhanced maintenance areas were cleaned as required by CVWD's Sewer System Maintenance plan
- Staff performed an updated sewer flow evaluation of the sewer interceptor and modified the brine diverter valve operation
- The Wastewater Operations Crew 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
- There were no sanitary sewer overflows in FY 2017-18
- The efforts of videotaping the wastewater system have assisted crews in locating areas of concern and has resulted in identifying sections of main that need rehabilitation
- The system is now about 34 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 2018-19 to assess the needs of the wastewater collection system
- The overall Operations and Maintenance (O&M) budget has been set at \$449,000 for FY 2018-19, which is \$38,000 more than budgeted for FY 2017-18

Capital Outlay & Equipment:

Capital outlay & equipment planned for FY 2018-19 include funds to upgrade CVWD's computer network system and site security and an evaluation and master plan for the main office building. The total for this category is \$80,000 for FY 2018-19, which is \$5,000 higher than in FY 2017-18.

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 2018-19 is \$175,000, which is \$28,000 more than was budgeted in FY 2017-18.

- Major projects completed in FY 2017-18:
 - Design of new telemetry/communication equipment for Diverter Valve & Lift Station.
 - Sewer Interceptor Main cleaning and inspection
- Major projects planned in FY 2018-19:
 - Sewer manhole rehabilitation; and
 - Complete Audit of the SSMP as required by the SSO-WDR
- Design of a new sewer main installation at the intersection of Pineridge Ave. and Pineglen Ave.

- 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; and
- 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 for 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 make 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. The Wastewater Reserve balance is estimated to increase by \$80,000 in FY 2017-18 and is projected to decrease \$599,000 in FY 2018-19, which in large part reflects the compounding effect of several years of zero rate increases and the increased funding of the District's OPEB liability. The Wastewater Reserve balance is projected to be \$1,800,000 above the target reserve amount at the end of FY 2018-19.

Special thanks to the Finance and Engineering Committees that worked diligently to provide valuable input in developing the FY 2018-19 Budget.

I also want to express my gratitude to the management staff for their many hours spent preparing the FY 2018-19 Wastewater Budget.

Submitted by:



Nemesciano Ochoa, P.E.
General Manager

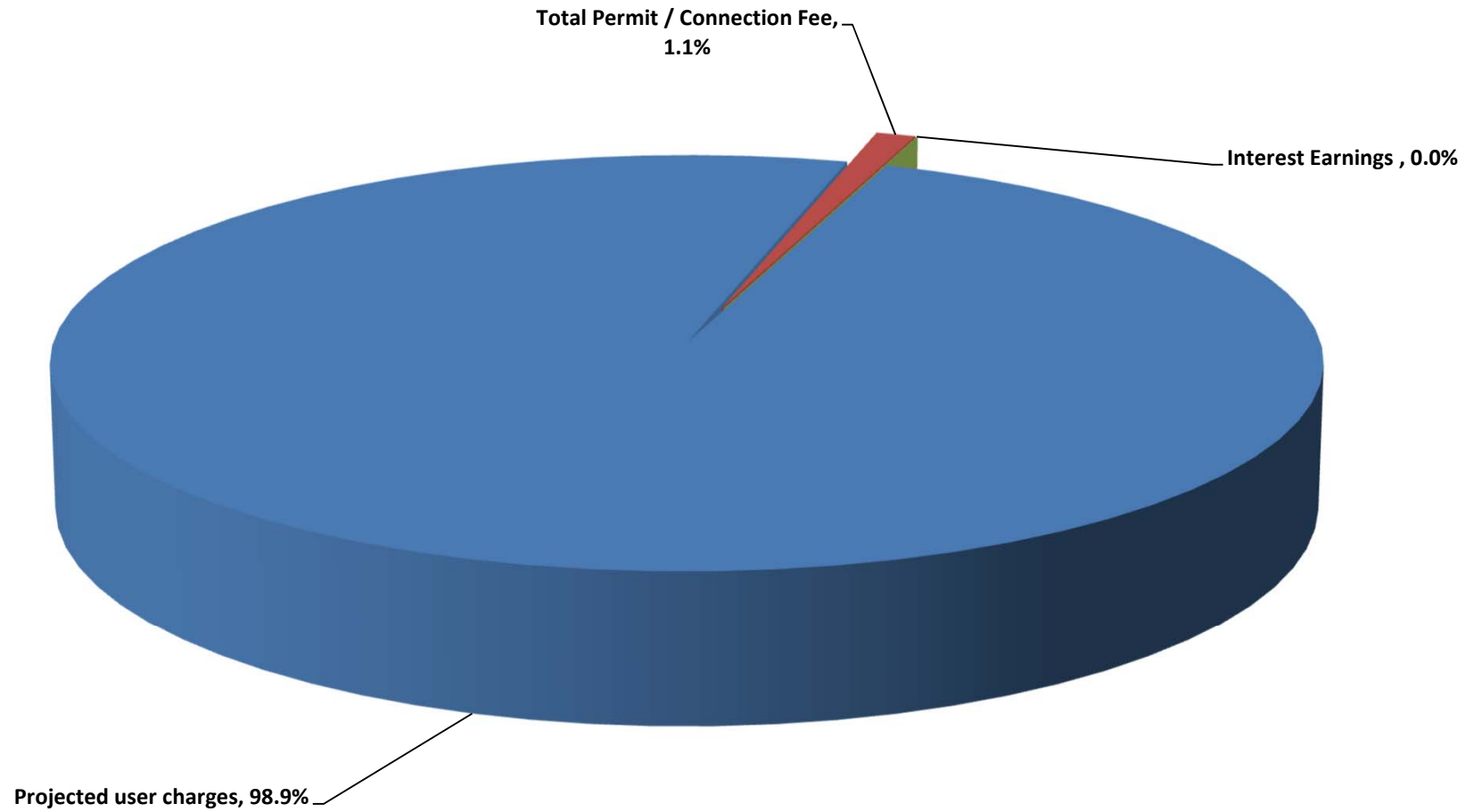
CRESCENTA VALLEY WATER DISTRICT

FISCAL YEAR BUDGET 2018-2019

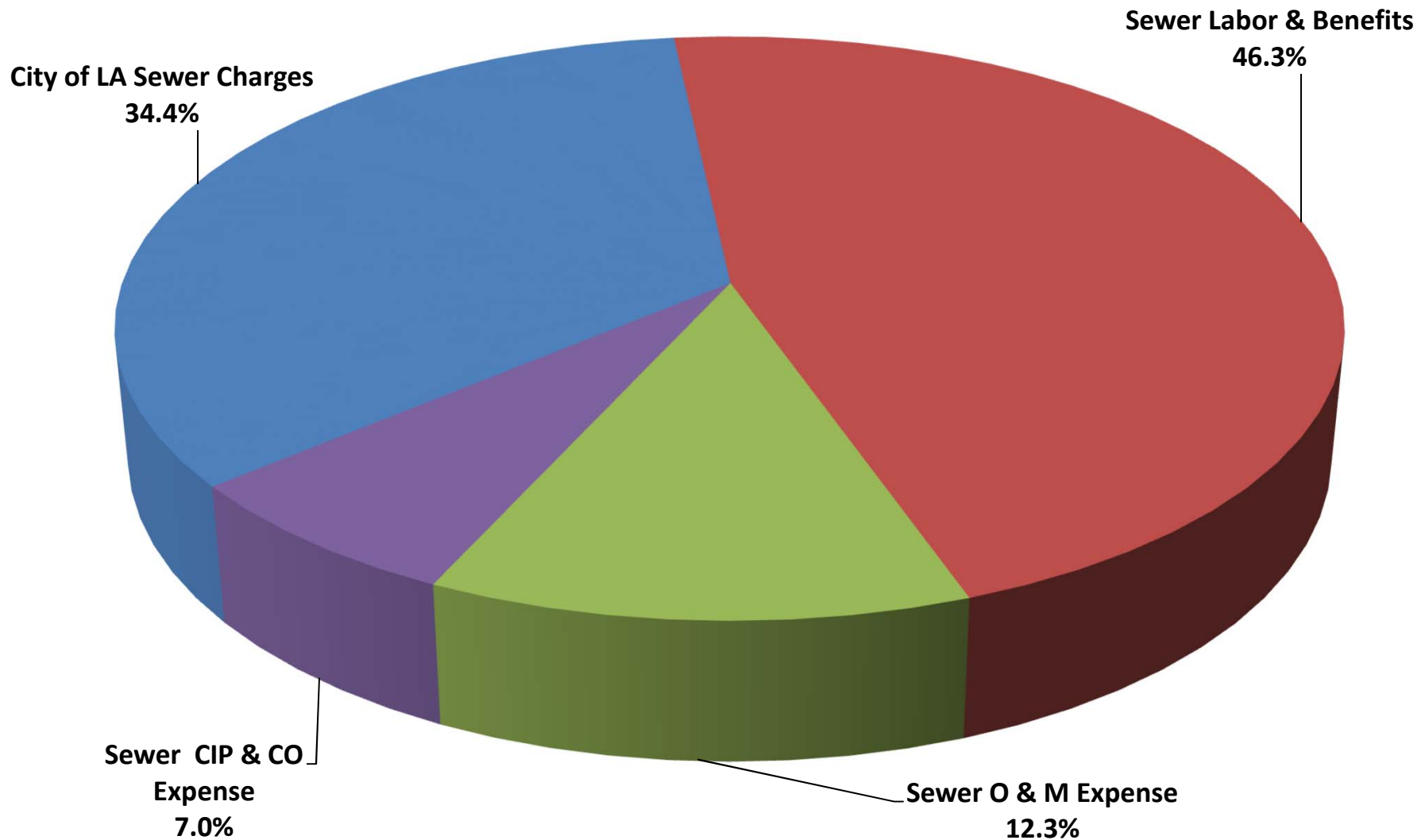
WASTEWATER OPERATIONS

Estimated Cash Reserves at June 30, 2018		\$ 4,958,445
Revenues	\$ 3,244,000	
<u>Expenses:</u>		
L. A. Sewer System Charges	\$ 1,253,000	
Labor & Benefits	\$ 1,685,781	
Plant Operations	\$ 74,200	
Collection System	\$ 93,800	
General & Administrative	\$ 281,000	
Capital Outlay & Equipment	\$ 255,000	
Future Liability Fund (OPEB)	\$ 200,000	
Total Expenses	\$ 3,842,781	
Net Income (Loss) From Operations 2018-2019		<u>\$ (598,781)</u>
Estimated Cash Reserves at June 30, 2019		<u><u>\$ 4,359,664</u></u>
Target Reserve Level at June 30, 2019		\$ 2,546,600

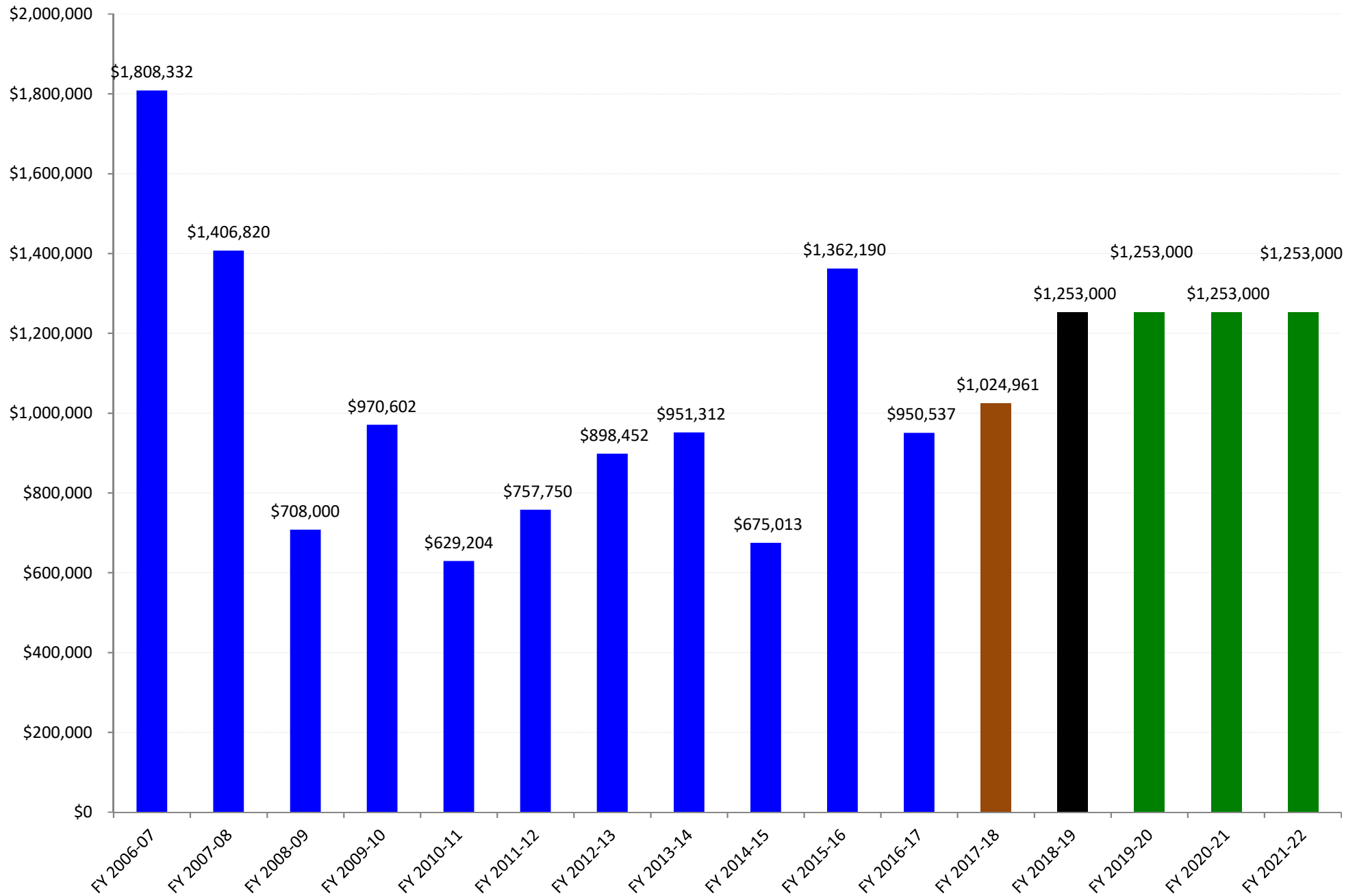
Budget FY 2018-19 Projected Wastewater Revenue



Budget FY 2018-19 Projected Wastewater Expense



Summary of City of Los Angeles Treatment & Disposal Costs

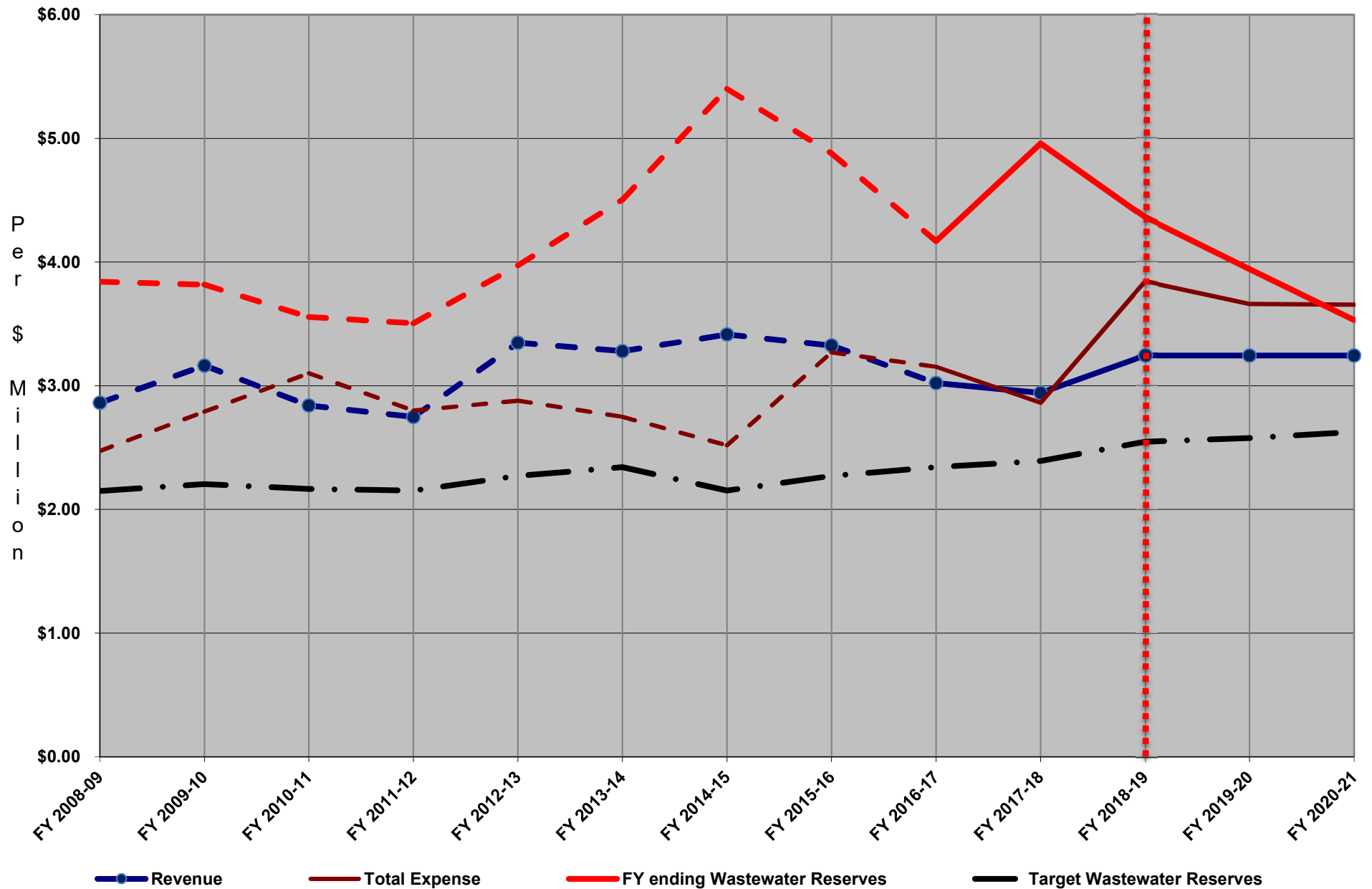


Legend: Blue Bars - Recorded Brown Bars - Projected Black Bars - Budget Green Bars - Forecasted

Crescenta Valley Water District

Budget - FY 18/19

Wastewater Expense vs. Revenue Summary



CVWD FY 2018-19 WASTEWATER BUDGET - FINAL

	FY 2017-18 WASTEWATER BUDGET	FY 2017-18 ESTIMATE FOR YEAR END	FY 2018-19 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WASTEWATER FORECAST
WASTEWATER REVENUES						
<i>Sewage Disposal Sales</i>	\$ 3,114,670	\$ 2,868,076	\$ 3,206,922	2.96%	11.81%	\$ 3,207,834
<i>Sewer Late Fees</i>	\$ -					
<i>Property Owner Assessment Fees</i>	\$ 20,000	\$ 65,123	\$ 20,000	0.00%	-69.29%	\$ 20,000
<i>Sewer Permits</i>	\$ 4,000	\$ 1,000	\$ 4,000	0.00%	300.00%	\$ 4,000
<i>Other Income - Wastewater</i>	\$ 5,000	\$ 1,500	\$ 5,000	0.00%	233.33%	\$ 5,000
<i>Interest Earned - Sewer</i>	\$ 500	\$ 500	\$ 500	0.00%	0.00%	\$ 500
<i>Rental Properties Income</i>	\$ 7,500	\$ 7,113	\$ 7,500	0.00%	5.44%	\$ 7,500
<i>Fair Value Adjustment - Sewer</i>	\$ -	\$ -	\$ -	n/a	n/a	\$ -
<i>Gain/Loss on Sale of Assets</i>	\$ -	\$ -	\$ -	n/a	n/a	\$ -
TOTAL WATER REVENUE	\$ 3,151,670	\$ 2,943,312	\$ 3,243,922	2.93%	10.21%	\$ 3,244,834
WASTEWATER COMPENSATION AND BENEFITS						
<i>Director Fees</i>	\$ 9,000	\$ 8,002	\$ 9,000	0.00%	12.47%	\$ 9,000
<i>Officer Salaries</i>	\$ 170,000	\$ 123,517	\$ 181,115	6.54%	46.63%	\$ 171,000
<i>Administrative Services-Labor</i>	\$ 283,000	\$ 250,757	\$ 310,382	9.68%	23.78%	\$ 247,000
<i>Administrative Services-OT</i>	\$ 3,000	\$ 5,004	\$ 4,000	33.33%	-20.06%	\$ 2,000
<i>Engineering-Labor</i>	\$ 111,000	\$ 97,126	\$ 157,441	41.84%	62.10%	\$ 100,300
<i>Engineering-OT</i>	\$ 1,000	\$ 1,465	\$ 1,400	40.00%	-4.44%	\$ 1,325
<i>Salaries Plant Admin</i>	\$ 74,000	\$ 55,417	\$ 78,333	5.86%	41.35%	\$ 74,300
<i>Plant Administrative - OT</i>	\$ -	\$ 277	\$ -	n/a	n/a	\$ -
<i>Maintenance Workers Labor</i>	\$ 201,000	\$ 132,386	\$ 133,177	-33.74%	0.60%	\$ 213,000
<i>Maintenance Workers Labor-OT</i>	\$ 22,000	\$ 13,617	\$ 21,000	-4.55%	54.22%	\$ 22,000
<i>Standby Pay</i>	\$ 14,000	\$ 15,047	\$ 14,494	3.53%	-3.68%	\$ 14,600
<i>Automobile Allowance</i>	\$ 10,200	\$ 9,363	\$ 10,200	0.00%	8.94%	\$ 10,200
<i>Labor Transfer to Capital</i>	\$ -	\$ -	\$ -			\$ -
Labor - Subtotal	\$ 898,200	\$ 711,978	\$ 920,542	2.49%	29.29%	\$ 864,725
<i>Sick and Vacation</i>						
<i>Sick Leave/Vacation-Office</i>	\$ 37,000	\$ 48,026	\$ 38,690	4.57%	-19.44%	\$ 37,300
<i>Sick Leave/Vacation-Plant</i>	\$ 25,000	\$ 32,017	\$ 25,793	3.17%	-19.44%	\$ 24,600
Sick and Vacation - Subtotal	\$ 62,000	\$ 80,043	\$ 64,483	4.00%	-19.44%	\$ 61,900
<i>Taxes - Payroll</i>	\$ 93,000	\$ 87,470	\$ 95,601	2.80%	9.30%	\$ 94,000
<i>Employer Portion of PERS</i>	\$ 210,000	\$ 206,201	\$ 259,463	23.55%	25.83%	\$ 228,000
Labor - Subtotal	\$ 303,000	\$ 293,671	\$ 355,064	17.18%	20.91%	\$ 322,000
<i>Workers' Compensation</i>						

CVWD FY 2018-19 WASTEWATER BUDGET - FINAL

	FY 2017-18 WASTEWATER BUDGET	FY 2017-18 ESTIMATE FOR YEAR END	FY 2018-19 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WASTEWATER FORECAST
<i>Workers' Compensation - Office</i>	\$ 14,000	\$ 13,155	\$ 12,327	-11.95%	-6.29%	\$ 12,000
<i>Workers' Compensation-Plant</i>	\$ 60,000	\$ 58,855	\$ 49,940	-16.77%	-15.15%	\$ 54,675
Workers' Compensation - Subtotal	\$ 74,000	\$ 72,010	\$ 62,267	-15.86%	-13.53%	\$ 66,675
<i>Group Insurance - Health, Dental, Life, Vision & Self</i>						
<i>Health and Dental and Vision - Office</i>	\$ 86,000	\$ 91,636	\$ 101,658	18.21%	10.94%	\$ 87,300
<i>Life and Disability Insurance - Office</i>	\$ 7,000	\$ 6,592	\$ 6,571	-6.13%	-0.32%	\$ 6,750
<i>Health Dental and Vision-Plant</i>	\$ 93,000	\$ 99,273	\$ 110,458	18.77%	11.27%	\$ 94,700
<i>Self Insurance</i>	\$ 8,000	\$ 4,810	\$ 8,400	5.00%	74.64%	\$ 8,600
<i>Retiree Health Care Expense</i>	\$ 49,000	\$ 49,646	\$ 48,000	-2.04%	-3.32%	\$ 56,338
Group Insurance - Subtotal	\$ 243,000	\$ 251,957	\$ 275,087	13.20%	9.18%	\$ 253,688
TOTAL - WATER COMPENSATION AND BENEFITS	\$ 1,580,200	\$ 1,409,659	\$ 1,677,443	6.15%	19.00%	\$ 1,568,988
WASTEWATER L.A. SYSTEM EXPENSES						
Wastewater System Expenses	\$ 1,216,000	\$ 1,024,961	\$ 1,253,000	3.04%	22.25%	\$ 1,253,000
Los Angeles ASSS Facilities Charges	\$ -	\$ -	\$ -	n/a	n/a	\$ -
TOTAL - WASTEWATER SYSTEM EXPENSES	\$ 1,216,000	\$ 1,024,961	\$ 1,253,000	3.04%	22.25%	\$ 1,253,000
PLANT WASTEWATER OPERATION						
<i>Power Purchased-Sewer</i>	\$ 750	\$ 601	\$ 750	0.00%	24.79%	\$ 800
<i>Utilities-Plant</i>	\$ 5,300	\$ 3,038	\$ 5,000	-5.66%	64.58%	\$ 5,700
<i>Building Maintenance-Plant</i>	\$ 7,500	\$ 2,471	\$ 8,500	13.33%	243.99%	\$ 8,000
<i>Landscaping Expense-Plant</i>	\$ 1,800	\$ 1,277	\$ 4,135	129.72%	223.81%	\$ 2,000
<i>Telemetry & Signal System</i>	\$ 3,300	\$ 1,799	\$ 3,308	0.24%	83.88%	\$ 4,000
<i>SCADA Hardware</i>	\$ 2,000	\$ 1,000	\$ 2,500	25.00%	150.00%	\$ 2,700
<i>SCADA Software</i>	\$ 4,400	\$ 2,200	\$ 4,333	-1.52%	96.95%	\$ 4,700
<i>SCADA Phone Lines & Radio</i>	\$ 850	\$ 400	\$ 821	-3.41%	105.25%	\$ 1,000
<i>Uniforms-Sewer</i>	\$ 3,000	\$ 29	\$ 3,518	17.27%	12031.03%	\$ 3,250
<i>Safety and Security</i>	\$ 5,750	\$ 8,013	\$ 8,333	44.92%	3.99%	\$ 5,800
<i>Training-Plant</i>	\$ 2,375	\$ 1,947	\$ 2,650	11.58%	36.11%	\$ 2,500
<i>Office Supplies & Misc Expenses - Plant</i>	\$ 7,000	\$ 10,400	\$ 9,000	28.57%	-13.46%	\$ 7,500
<i>Tools and Supplies-Plant</i>	\$ 16,000	\$ 16,531	\$ 16,000	0.00%	-3.21%	\$ 17,000
<i>Education Reimbursements/Certifications</i>	\$ 1,000	\$ 100	\$ 1,000	0.00%	900.00%	\$ 1,000
TOTAL - PLANT WATER OPERATION	\$ 61,025	\$ 49,806	\$ 69,848	14.46%	40.24%	\$ 65,950
COLLECTION SYSTEM EXPENSES						
<i>Sewer Flow Monitoring</i>	\$ 14,208	\$ 15,160	\$ 15,273	7.50%	0.75%	\$ 15,773
<i>Pipeline Maintenance-Sewer</i>	\$ 5,000	\$ 1,008	\$ 20,364	307.28%	1920.24%	\$ 21,364

CVWD FY 2018-19 WASTEWATER BUDGET - FINAL

	FY 2017-18 WASTEWATER BUDGET	FY 2017-18 ESTIMATE FOR YEAR END	FY 2018-19 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WASTEWATER FORECAST
<i>Interceptor Maintenance</i>	\$ 4,000	\$ 5,170	\$ 2,727	-31.83%	-47.25%	\$ 4,000
<i>Sewer Lift Station</i>	\$ 3,663	\$ 4,496	\$ 3,055	-16.60%	-32.05%	\$ 3,555
<i>Autos/Truck Maintenance</i>	\$ 18,300	\$ 33,750	\$ 37,594	105.43%	11.39%	\$ 19,000
<i>Auto/Truck Maintenance-Gas</i>	\$ 6,600	\$ 6,546	\$ 6,252	-5.27%	-4.49%	\$ 6,800
<i>Auto/Truck Maintenance-Diesel</i>	\$ 6,000	\$ 4,664	\$ 5,891	-1.82%	26.31%	\$ 6,200
<i>Sewer Camera Van Inspection</i>	\$ 3,000	\$ 1,362	\$ 2,618	-12.73%	92.22%	\$ 3,000
<i>Taxes-Property</i>	\$ 4,500	\$ 4,416	\$ 4,364	-3.02%	-1.18%	\$ 4,600
TOTAL - COLLECTION SYSTEM EXPENSES	\$ 65,271	\$ 76,572	\$ 98,138	50.35%	28.16%	\$ 84,292
GENERAL AND ADMINISTRATIVE EXPENSES						
<i>Engineering Expenses</i>	\$ 3,600	\$ 3,480	\$ 3,308	-8.11%	-4.94%	\$ 4,000
<i>Accounting</i>	\$ 13,000	\$ 6,850	\$ 7,500	-42.31%	9.49%	\$ 14,500
<i>Legal</i>	\$ 15,600	\$ 29,416	\$ 20,000	28.21%	-32.01%	\$ 16,600
<i>Adminstrative Consultants</i>	\$ 44,000	\$ 20,000	\$ 37,596	-14.55%	87.98%	\$ 42,500
<i>General Liability Insurance</i>	\$ 56,000	\$ 55,636	\$ 52,000	-7.14%	-6.54%	\$ 55,000
<i>Building Maintenance</i>	\$ 4,000	\$ 3,273	\$ 3,969	-0.78%	21.26%	\$ 4,000
<i>Landscaping Expense</i>	\$ 2,500	\$ 2,500	\$ 4,118	64.72%	64.72%	\$ 2,650
<i>Supplies & Misc Expense</i>	\$ 5,500	\$ 6,000	\$ 5,500	0.00%	-8.33%	\$ 6,000
<i>Computers - Hardware</i>	\$ 8,500	\$ 6,534	\$ 8,333	-1.96%	27.53%	\$ 8,600
<i>Computer - Software/Software Maint./Licenses</i>	\$ 17,000	\$ 12,246	\$ 17,667	3.92%	44.27%	\$ 17,000
<i>Utilities</i>	\$ 7,200	\$ 6,764	\$ 6,968	-3.22%	3.02%	\$ 7,200
<i>Office - Voice Communications (landline phones)</i>	\$ 13,600	\$ 5,000	\$ 13,419	-1.33%	168.38%	\$ 13,600
<i>Office - Data Communications (Fibre lines/Internet)</i>	\$ 16,000	\$ 18,320	\$ 16,333	2.08%	-10.85%	\$ 17,000
<i>Office- Wireless Voice & Data Communications</i>	\$ 4,750	\$ 5,126	\$ 4,697	-1.12%	-8.37%	\$ 5,000
<i>Printing, Postage, Stationery, Copier Maint. Expenses</i>	\$ 37,500	\$ 29,455	\$ 35,000	-6.67%	18.83%	\$ 35,500
<i>Election Expense</i>	\$ -	\$ 2,500	\$ -	n/a	n/a	\$ 45,000
<i>Uncollectible Accounts</i>	\$ 1,150	\$ -	\$ 1,300	13.04%	#DIV/0!	\$ 1,150
<i>Training Office</i>	\$ 1,150	\$ 910	\$ 2,500	117.39%	174.73%	\$ 1,350
<i>Conferences & Seminars</i>	\$ 3,000	\$ 1,090	\$ 2,782	-7.27%	155.23%	\$ 3,300
<i>Board Conferences & Seminars</i>	\$ 1,675	\$ 1,000	\$ 1,636	-2.33%	63.60%	\$ 1,675
<i>Misc Administration</i>	\$ 1,675	\$ 1,000	\$ 1,700	1.49%	70.00%	\$ 1,675
<i>Membership Renewals/Subscriptions</i>	\$ 7,500	\$ 7,000	\$ 8,333	11.11%	19.04%	\$ 7,600
<i>Board Misc. Administration</i>	\$ 650	\$ 500	\$ 650	0.00%	30.00%	\$ 650
<i>Bank Charges</i>	\$ 18,000	\$ 26,550	\$ 25,000	38.89%	-5.84%	\$ 19,000
<i>Rental Properties Expenses</i>	\$ 850	\$ 350	\$ 850	0.00%	142.86%	\$ 850
TOTAL - GENERAL AND ADMINISTRATIVE EXPENSES	\$ 284,400	\$ 251,500	\$ 281,159	-1.14%	11.79%	\$ 331,400
Sewer CIP and Capital Outlay	\$ 222,000	\$ 52,000	\$ 255,000	14.86%	390.38%	\$ 164,500

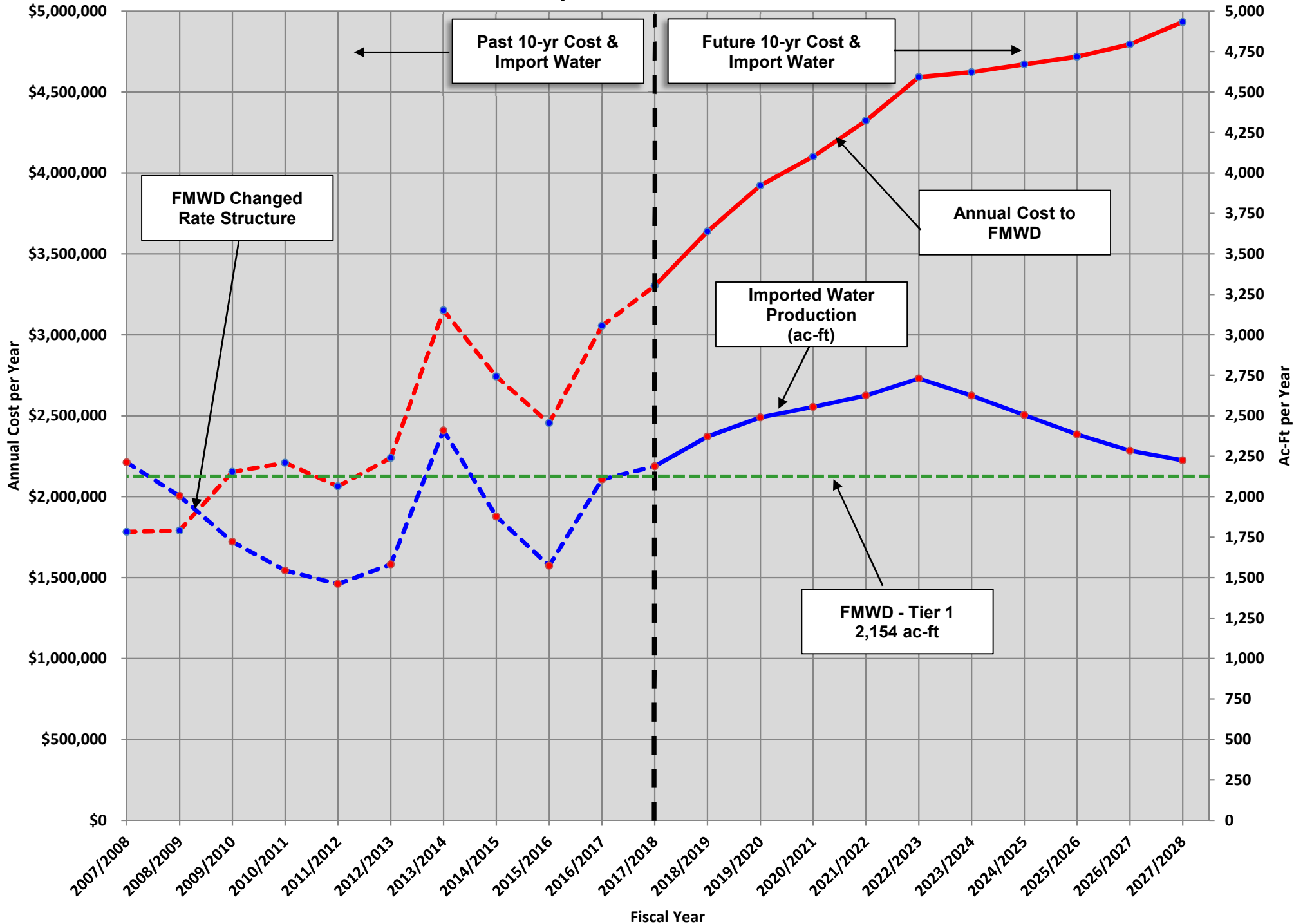
CVWD FY 2018-19 WASTEWATER BUDGET - FINAL

	FY 2017-18 WASTEWATER BUDGET	FY 2017-18 ESTIMATE FOR YEAR END	FY 2018-19 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2019-20 WASTEWATER FORECAST
Transfer to Water Reserves	\$ -	\$ -	\$ -	n/a	n/a	
OPEB Expense	\$ -	\$ -	\$ 200,000	n/a	n/a	\$ 200,000
TOTAL WASTEWATER EXPENSES	\$ 4,278,896	\$ 3,714,498	\$ 4,734,588	10.65%	27.46%	\$ 4,618,130
NET WASTEWATER INCOME/(LOSS)	\$ (1,127,226)	\$ (771,186)	\$ (1,490,666)			\$ (1,373,296)

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
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	\$2,153,525	17%	\$1,254	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%	\$1,432	12%
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%	\$1,420	-1%
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%	\$1,421	0%
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%	\$1,308	-9%
2014/2015	1,875	-29%	\$890	\$923	4%	\$1,695,972	\$382,784	\$290,676	\$204,665	30	\$1,055	\$4,288	2	\$1,795	\$28,434	\$135,516	\$2,742,335	-15%	\$1,463	11%
2015/2016	1,573	-19%	\$923	\$942	2%	\$1,463,644	\$392,362	\$228,193	\$204,665	0	\$1,076	\$0	0	\$5,023	\$39,945	\$120,792	\$2,454,524	-12%	\$1,561	6%
2016/2017	2,100	25%	\$942	\$979	4%	\$2,013,000	\$417,562	\$265,675	\$204,665	0	\$1,073	\$0	0	\$600	\$49,058	\$103,326	\$3,055,621	20%	\$1,455	-7%
2017/2018	2,192	4%	\$979	\$1,015	4%	\$2,179,060	\$451,647	\$309,543	\$204,663	55	\$1,101	\$5,123	30	\$16,101	\$43,347	\$95,688	\$3,302,573	7%	\$1,507	3%
2018/2019	2,367	7%	\$1,015	\$1,050	3%	\$2,542,295	\$484,335	\$377,356	\$204,663	78	\$1,136	\$6,674	0	\$600	\$40,642	\$96,822	\$3,639,285	9%	\$1,538	2%
2019/2020	2,490	5%	\$1,050	\$1,078	3%	\$2,646,280	\$513,423	\$404,075	\$204,665	266	\$1,165	\$22,876	0	\$600	\$36,539	\$95,058	\$3,922,916	7%	\$1,575	2%
2020/2021	2,555	3%	\$1,078	\$1,104	2%	\$2,783,800	\$544,228	\$427,250	\$209,782	401	\$1,195	\$34,887	0	\$600	\$38,219	\$98,010	\$4,101,289	4%	\$1,605	2%
2021/2022	2,625	3%	\$1,104	\$1,130	2%	\$2,928,810	\$576,882	\$452,175	\$220,271	421	\$1,226	\$38,311	0	\$600	\$40,529	\$103,902	\$4,322,569	5%	\$1,647	3%
2022/2023	2,730	4%	\$1,130	\$1,159	3%	\$3,120,570	\$611,495	\$477,750	\$231,284	531	\$1,258	\$50,976	0	\$600	\$43,259	\$108,762	\$4,593,120	6%	\$1,682	2%
2023/2024	2,625	-4%	\$1,159	\$1,217	5%	\$3,111,046	\$649,758	\$459,375	\$242,849	516	\$1,321	\$51,020	0	\$600	\$46,062	\$113,566	\$4,622,656	1%	\$1,761	4%

FMWD - Annual Cost & Import Water Production - FY 07/08 to FY 27/28

Updated 6/25/18

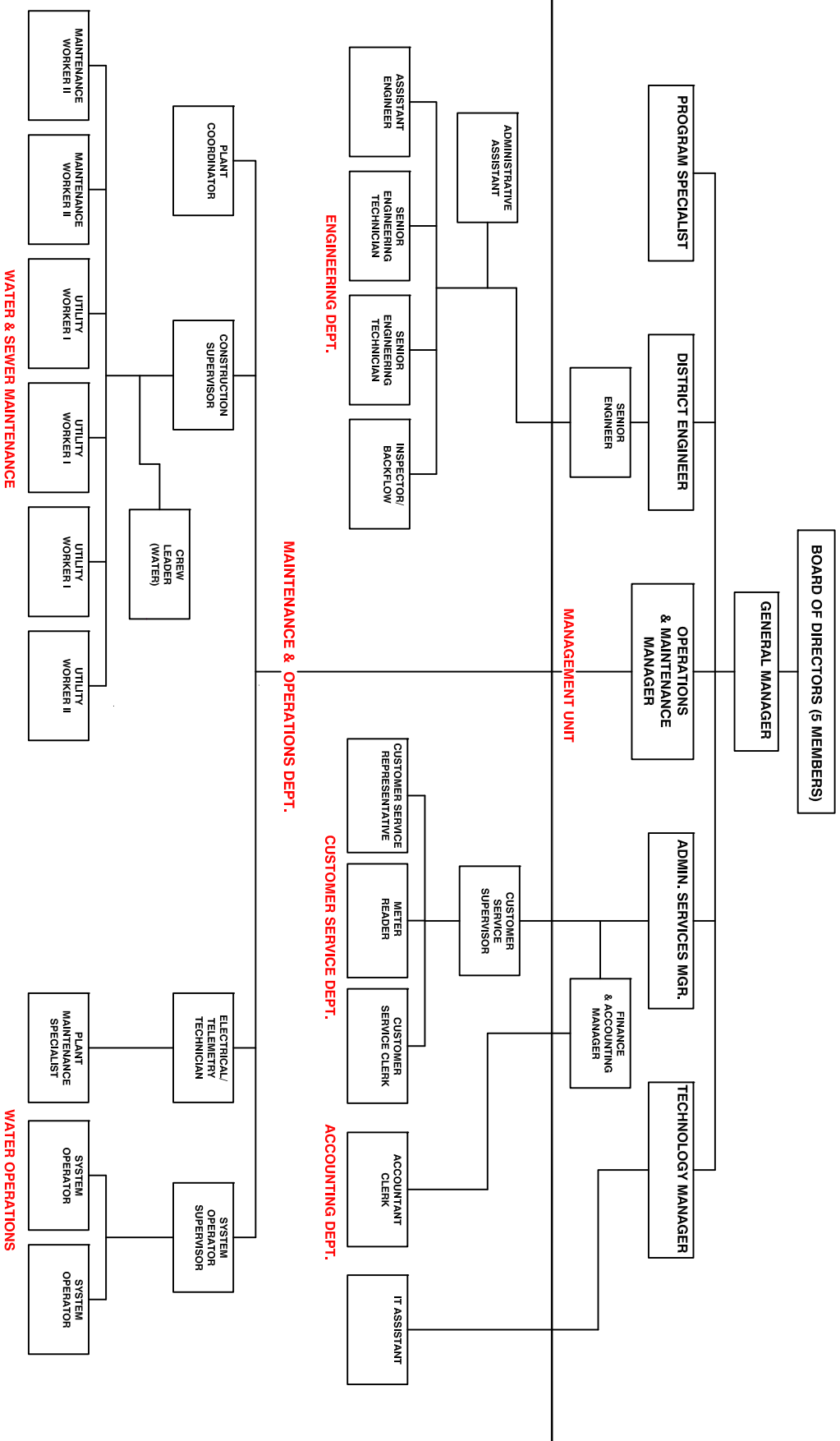


Capital Improvement Project Program FY 18-19 Budget - Update 6/26/18					E-Job	Recorded FY 15/16	Budget FY 16/17	Recorded FY 16/17	Budget FY 17/18	Request for Additional Funds	Revised Budget FY 17/18	Projected FY 17/18	Project Budget FY 18/19
1. Water Supply													
A. Groundwater													
i. Well Rehabilitation													
Well 7 Rehabilitation							\$ 60,000	\$ -					
Well 8 Rehabilitation					E-979		\$ -	\$ 44,385					
Well 5 Rehabilitation					E-983				\$ 60,000	\$ 60,000	\$ 69,388		
Well 10 Rehabilitation					E-987				\$ 85,000	\$ 85,000	\$ 77,800		
Well 7 Rehabilitation												\$ 75,000	
Well 11 Rehabilitation												\$ 75,000	
Well 14 Rehabilitation												\$ 75,000	
ii. New Wells													
Re-Activate Well 2 - Design						\$ 49,106	\$ 70,895	\$ 92,891	\$ 125,000	\$ -	\$ 125,000	\$ 99,746	\$ -
Re-Activate Well 2 - Construction <small>(Requested \$500,000 transfer from MTBE Reserves on 9/5/17)</small>						\$ 125,000	\$ 720,000	\$ 224,776	\$ 1,300,000	\$ 500,000	\$ 1,800,000	\$ 2,037,020	\$ 410,000
B. Imported Water													
Ocean View Chlorination St (Grant - Matching Funds)					E-733CS-2		\$ 50,000	\$ 4,464					
Ocean View - Equip. (Grant - Matching Funds)					E-733CS-3		\$ 40,000	\$ 40,567					
Ocean View - Elect (Grant - Matching Funds)					E-733CS-4		\$ 35,000	\$ 30,356					
Ocean View - Final					E-733CS-5			\$ 58,073			\$ 51,200		
C. Groundwater Basin Recharge													
Storm Water Recharge Study (Grant - Matching Funds)						\$ 99,602	\$ 151,015	\$ 54,286					
D. Recycled Water System													
WS Total						\$ 2,024,322	\$ 1,126,910	\$ 549,798	\$ 1,570,000	\$ 500,000	\$ 2,070,000	\$ 2,335,155	\$ 635,000
2. Water Storage													
A. Reservoir Rehabilitation													
i. Steel Reservoir Re-Coating/Roof/Vents Rehabilitation													
Oak Creek #1 & #2 - Roof/Air Vents/Recoat <small>(Requested \$90,000 transfer from Water Fund Reserves on 9/19/17)</small>							\$ 320,000	\$ 13,689	\$ 900,000	\$ 90,000	\$ 990,000	\$ 503,898	\$ 514,800
B. Reservoir Water Quality													
C. New Reservoir Water Storage													
WS Total						\$ -	\$ 320,000	\$ 13,689	\$ 900,000	\$ 90,000	\$ 990,000	\$ 503,898	\$ 514,800
3. Water Distribution													
A. Pipeline Replacement													
2600 Block - Harmony Place - 450 LF						\$ 125,900	\$ 151,800	\$ 47,080					
3900 Block - Park Place - 450 LF						\$ 125,900	\$ 151,800	\$ 47,080					
3900 Block - Glenwood - 650 LF						\$ 218,200	\$ 151,800	\$ 47,080					
2800 Block - Prospect & 4400 Block - Glenwood - 800 LF						\$ 57,400	\$ 76,435	\$ 121,259					
Lower Pickens Canyon Crossing & Slope - 600 LF						\$ 125,000	\$ 500,000	\$ 534,110			\$ 92,784		
4200 - 4400 Block - Penn - 1,450 LF							\$ 600,000	\$ 176,460			\$ 236,896		
2700 Block - Brookhill - 800 LF <small>(Requested \$175,000 transfer from Water Fund Reserves on 12/12/17)</small>									\$ 220,000	\$ 175,000	\$ 395,000	\$ 198,412	\$ 94,600
5100 Block of La Crescenta - 400 LF									\$ 100,000		\$ 100,000	\$ 90,190	\$ 42,900
3000 Block of Brookhill - 800 LF									\$ 220,000		\$ 220,000	\$ 198,412	\$ 94,600

Capital Improvement Project Program FY 18-19 Budget - Update 6/26/18	E-Job	Recorded FY 15/16	Budget FY 16/17	Recorded FY 16/17	Budget FY 17/18	Request for Additional Funds	Revised Budget FY 17/18	Projected FY 17/18	Project Budget FY 18/19
3100 Block of Brookhill - 800 LF					\$ 220,000		\$ 220,000	\$ 198,412	\$ 94,600
C. Booster Pump System									
i. Annual Pump /Motor Replacement									
Booster 12 at Markridge			\$ 50,000	\$ 31,086					
Boosters - Encinal B & C					\$ 45,000		\$ 45,000	\$ 28,000	
Boosters - Glenwood 32 & 33									\$ -
ii. Pump Station Upgrade									
Upgrade Paschall Booster Station - Design & Construction			\$ 75,000						
iv. MCC Replacement									
MCC upgrade at Paschall - - Design & Construction			\$ 75,000						
D. Pressure Reducing Stations									
E. Miscellaneous Projects									
i. Water Surge Control									
Rehabilitation Surge Tank at Glenwood		\$ -	\$ 65,000	\$ -					
iii. Misc.									
Repairs to Ramsdell Mixing Station				\$ 34,288	\$ -	\$ -	\$ -	\$ 20,000	\$ -
WD Total		\$ 751,800	\$ 1,896,835	\$ 1,038,443	\$ 805,000	\$ 175,000	\$ 980,000	\$ 1,063,106	\$ 326,700
4. Water Treatment									
A. Nitrate Removal									
Replace Bio Remediation AroNite Media at Ordunio									
B. Chlorine Disinfection									
New Chlorination Station at Pickens Canyon Reservoir									\$ -
C. Convert to Chloramines									
D. Federal and State Regulations									
TTHM Removal - In-Tank Aeration - Shields & Edmund 2 Reservoirs									\$ -
WT Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Technology									
B. Supervisory Control and Data Acquisition (SCADA) System									
SCADA RTU Replace - Equipment & Integration		\$ 56,000	\$ 200,000	\$ 140,054	\$ -	\$ -	\$ -	\$ 21,600	\$ -
TECH Total		\$ 56,000	\$ 200,000	\$ 140,054	\$ -	\$ -	\$ -	\$ 21,600	\$ -
6. Public Safety/Emergency Response									
A. Emergency Electrical Generators									
B. Water Storage									
Dunsmore/Pickens - Seismic Sensors & Valve Actuators		\$ -	\$ 75,000	\$ 71,886	\$ -	\$ -	\$ -	\$ 1,000	
SF/ER Total		\$ -	\$ 75,000	\$ 71,886	\$ -	\$ -	\$ -	\$ 1,000	\$ -

Capital Improvement Project Program FY 18-19 Budget - Update 6/26/18	E-Job	Recorded FY 15/16	Budget FY 16/17	Recorded FY 16/17		Budget FY 17/18	Request for Additional Funds	Revised Budget FY 17/18		Projected FY 17/18		Project Budget FY 18/19
7. Facilities & Planning												
A. Main Office												
D. Reservoir Site Improvements												
6. District Planning												
F & P Total		\$ -	\$ -	\$ 68,368		\$ -	\$ -	\$ -		\$ -		\$ -
Capital Improvement Projects - Total		\$ 2,832,122	\$ 3,618,745	\$ 1,882,238		\$ 3,275,000	\$ 765,000	\$ 4,040,000		\$ 3,924,758		\$ 1,476,500
FY 18/19 Capital Improvement Project Summary												
1. Water Supply		\$ 2,024,322	\$ 1,126,910	\$ 549,798		\$ 1,570,000	\$ 500,000	\$ 2,070,000		\$ 2,335,155		\$ 635,000
2. Water Storage		\$ -	\$ 320,000	\$ 13,689		\$ 900,000	\$ 90,000	\$ 990,000		\$ 503,898		\$ 514,800
3. Water Distribution		\$ 751,800	\$ 1,896,835	\$ 1,038,443		\$ 805,000	\$ 175,000	\$ 980,000		\$ 1,063,106		\$ 326,700
4. Water Treatment		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -		\$ -
5. Technology		\$ 56,000	\$ 200,000	\$ 140,054		\$ -	\$ -	\$ -		\$ 21,600		\$ -
6. Public Safety/Emergency Response		\$ -	\$ 75,000	\$ 71,886		\$ -	\$ -	\$ -		\$ 1,000		\$ -
7. Facilities & Planning		\$ -	\$ -	\$ 68,368		\$ -	\$ -	\$ -		\$ -		\$ -
Capital Improvement Projects - Total		\$ 2,832,122	\$ 3,618,745	\$ 1,882,238		\$ 3,275,000	\$ 765,000	\$ 4,040,000		\$ 3,924,758		\$ 1,476,500

CRESCENTA VALLEY WATER DISTRICT ORGANIZATION CHART



ORGANIZATION CHART - FY 18/19

DATE: 7/01/18

Sources of Water Funds	<i>Recorded</i>	<i>Recorded</i>	<i>Recorded</i>	<i>Recorded</i>	<i>Recorded</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Stable Sources of Funds											
Water Sales - Service Charge	1,633,352	1,731,323	1,828,481	1,949,220	2,246,625	2,650,000	2,555,171	2,816,459	3,040,322	3,251,898	3,478,197
Fire Service Meter Charge	29,785	31,667	33,300	36,773	58,379	40,000	68,621	70,316	75,919	81,202	86,853
Late Fees/Fire Hydrant Flow/Backflow Tests	70,322	70,271	71,455	62,897	65,374	68,374	99,798	68,374	68,374	68,374	68,374
Other Income - Water	-	-	-	54,024	45,000	5,000	20,712	5,000	5,000	5,000	5,000
Rental Property Income	22,500	21,573	22,200	21,263	22,590	23,000	23,891	23,000	23,000	23,000	23,000
Subtotal Stable Sources:	1,755,959	1,854,834	1,955,436	2,124,176	2,437,968	2,786,374	2,768,192	2,983,148	3,212,615	3,429,474	3,661,424
Variable Sources of Funds											
Water Sales - Consumers	6,659,371	7,263,415	6,394,471	5,752,066	6,432,864	7,678,000	7,318,656	8,237,558	8,805,949	9,325,500	9,875,705
Water Sales - Irrigation	200,000	200,000	200,000	200,000	200,000	200,000	520,497	366,365	391,644	414,751	439,221
Interest Earned - Water	76,308	125,914	91,782	188,668	143,259	181,000	232,500	105,000	105,000	105,000	105,000
Interest Earned - MTBE Fund	-	46,780	103,498	103,498	115,000	-	76,415	76,000	76,000	76,000	76,000
Gain/Loss on Sale of Investments	-	47,243	94,125	83,806	36,875	60,000	94	60,000	60,000	60,000	60,000
Subtotal Variable Sources:	6,935,679	7,683,352	6,883,876	6,328,038	6,927,998	8,119,000	8,148,162	8,844,922	9,438,593	9,981,251	10,555,926
CIP Sources of Funds											
Water Systems Connect Fee	92,717	62,660	40,212	36,551	202,500	45,000	142,101	45,000	45,000	45,000	45,000
Meter Installation/Hydrant Charges	64,019	24,883	148,150	40,690	43,440	43,400	102,000	43,440	43,440	43,440	43,440
Grant Revenue	39,938	78,772	49,273	574,983	560,300	1,013,000	553,186	580,148	300,000	300,000	300,000
Glendale Capital Contribution (GWP)	-	-	-	214,346	-	-	-	-	-	-	-
Gain/Loss on Sale of Assets	-	4,360	664	5,401	-	-	-	-	-	-	-
Interest Earned - COP Bonds	268	223	162	222	841	841	944	841	841	841	841
Subtotal CIP Sources:	196,943	170,898	238,461	872,193	807,081	1,102,241	798,232	669,429	389,281	389,281	389,281
TOTAL SOURCES OF FUNDS	8,888,581	9,709,084	9,077,773	9,324,407	10,173,047	12,007,615	11,714,586	12,497,500	13,040,489	13,800,006	14,606,631

Water O&M Expenses													
Detail													
	<i>Recorded</i>	<i>Recorded</i>	<i>Recorded</i>	<i>Recorded</i>	<i>Recorded</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Budget</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Compensation													
Director Fees	8,280	8,370	9,225	8,370	8,000	9,000	8,002	9,000	9,090	9,181	9,273	9,365	9,459
Officer Salaries	139,364	144,628	150,010	163,897	178,114	175,000	125,900	181,115	185,824	190,656	195,613	200,699	205,917
Administrative Services Labor	290,254	312,017	332,408	349,000	354,040	365,000	307,395	389,732	389,732	389,732	389,732	389,732	389,732
Administrative Services Labor - OT	7,491	6,127	3,209	3,493	4,271	3,000	5,004	4,000	4,000	4,000	4,000	4,000	4,000
Engineering Department Labor	272,986	301,033	291,255	279,073	331,450	330,000	297,999	349,888	349,888	349,888	349,888	349,888	349,888
Plant - Office Labor	197,971	219,552	202,521	135,448	198,546	203,600	190,473	234,999	234,999	234,999	234,999	234,999	234,999
Plant - Office Labor-OT	224	466	352	271	705	-	832	400	400	400	400	400	400
System Operators Labor	288,492	295,911	274,129	282,916	310,418	315,000	279,784	325,852	325,852	325,852	325,852	325,852	325,852
System Operators Labor-OT	16,124	24,712	24,973	16,649	11,607	15,000	44,435	15,000	15,000	15,000	15,000	15,000	15,000
Utility Workers Labor	332,102	294,955	325,943	346,303	357,081	368,000	430,711	373,959	373,959	373,959	373,959	373,959	373,959
Utility Workers Labor-OT	19,166	42,065	51,582	38,487	40,129	52,000	34,335	45,000	45,000	45,000	45,000	45,000	45,000
Standby Pay	44,831	42,002	41,038	43,125	44,729	46,000	45,142	46,458	46,458	46,458	46,458	46,458	46,458
Auto Allowance	8,825	8,700	9,075	10,200	10,200	10,200	9,627	10,200	10,200	10,200	10,200	10,200	10,200
Subtotal Compensation:	1,626,110	1,700,538	1,715,720	1,677,232	1,849,289	1,891,800	1,779,639	1,985,603	1,990,402	1,995,324	2,000,373	2,005,551	2,010,863
Benefits													
Sick and Vacation - Office	131,286	67,986	133,363	101,616	129,353	112,500	144,080	116,069	116,069	116,069	116,069	116,069	116,069
Sick and Vacation - Plant	87,524	45,324	88,909	67,744	86,236	75,000	96,052	77,379	77,379	77,379	77,379	77,379	77,379
Taxes - Payroll (Total Employees)	119,407	126,904	130,866	130,768	134,020	138,000	131,205	143,402	143,402	143,402	143,402	143,402	143,402
PERS Retirement (Total Employees)	257,323	264,073	274,681	275,500	300,157	342,000	307,051	389,195	389,195	389,195	389,195	389,195	389,195
Workers' Compensation - Office	18,996	14,131	13,221	19,387	21,170	18,000	19,732	18,490	18,490	18,490	18,490	18,490	18,490
Workers' Compensation - Plant	83,596	58,439	56,460	79,614	84,224	73,000	88,282	74,910	74,910	74,910	74,910	74,910	74,910
Health and Dental and Vision - Office	106,352	124,616	136,220	129,880	134,600	140,000	134,875	152,487	152,487	152,487	152,487	152,487	152,487
Life & Disability Insurance - Office & Plant	7,995	8,374	9,497	9,959	9,972	10,000	9,593	9,856	9,856	9,856	9,856	9,856	9,856
Health and Dental and Vision - Plant	148,810	132,108	140,649	132,772	132,098	147,000	150,108	165,687	165,687	165,687	165,687	165,687	165,687
Self Insurance	11,497	11,286	9,301	7,468	10,000	13,000	7,214	12,600	12,600	12,600	12,600	12,600	12,600
Retiree - Health Care Expense	78,557	86,345	74,635	70,387	75,000	84,000	88,056	84,507	84,507	84,507	84,507	84,507	84,507
Subtotal Benefits:	1,051,344	939,586	1,067,802	1,025,096	1,116,831	1,152,500	1,176,248	1,244,583	1,244,583	1,244,583	1,244,583	1,244,583	1,244,583
Plant Operations													
Taxes - Property	11,877	12,030	12,302	12,502	12,767	13,300	13,250	13,000	13,338	13,685	14,041	14,406	14,780
Glenwood - Plant Maintenance	11,487	10,417	35,332	17,036	22,433	23,000	7,577	25,000	25,650	26,317	27,001	27,703	28,423
Glenwood - Landscape	4,703	4,716	5,460	4,950	6,832	7,500	3,833	7,000	7,182	7,369	7,560	7,757	7,959
Office Supplies & Misc Expenses - Plant	-	8,880	9,369	7,784	13,728	7,000	10,869	8,000	8,208	8,421	8,640	8,865	9,096
Glenwood - Utilities	12,660	16,329	17,368	12,119	12,360	16,000	23,350	15,000	15,390	15,790	16,201	16,622	17,054
Training - Plant	11,839	7,010	6,307	6,731	4,848	7,000	6,377	8,000	8,208	8,421	8,640	8,865	9,096
Education Reimbursement/Certifications	-	5,675	3,707	5,532	2,911	4,000	3,436	4,000	4,104	4,211	4,320	4,433	4,548
Glenwood - Safety and Security System	29,820	25,889	16,888	21,511	28,002	20,000	19,992	23,000	23,598	24,212	24,841	25,487	26,150
Glenwood - Uniforms	7,704	9,700	9,865	11,264	10,594	9,500	12,541	10,000	10,260	10,527	10,800	11,081	11,369
Permit & Assessment Fees	1,174	1,198	1,230	1,973	2,006	1,500	1,875	2,000	2,052	2,105	2,160	2,216	2,274
Tools and Equipment Maintenance	24,662	12,008	14,961	14,125	13,963	16,000	12,707	15,000	15,390	15,790	16,201	16,622	17,054
Nitrate Plant Maintenance	60,678	39,189	49,440	60,134	68,818	70,000	52,208	75,000	76,950	78,951	81,003	83,110	85,270
Inventory Disposal	-	-	-	1,276	185	185	170	-	-	-	-	-	-
SCADA - Telemetry & Signal	17,979	8,241	7,687	3,619	2,892	10,000	10,000	10,000	10,260	10,527	10,800	11,081	11,369
SCADA Hardware	6,864	2,861	11,182	1,832	1,732	6,000	6,000	7,500	7,695	7,895	8,100	8,311	8,527
SCADA Software	6,499	204	-	16,522	-	13,000	13,000	13,000	13,338	13,685	14,041	14,406	14,780
SCADA - Communications	1,298	1,593	1,431	1,505	1,324	2,500	2,500	2,500	2,565	2,632	2,700	2,770	2,842
Lab & Sampling	67,473	52,308	93,575	51,649	76,998	90,000	193,177	148,000	151,848	155,796	159,847	164,003	168,267
Chlorine & Treatment	55,488	61,361	72,859	66,968	55,415	65,000	74,978	75,000	76,950	78,951	81,003	83,110	85,270
Subtotal Plant Operations:	332,205	279,609	368,963	319,034	337,806	381,485	467,842	461,000	472,986	485,284	497,901	510,846	524,128

Water O&M Expenses													
Detail	Recorded	Recorded	Recorded	Recorded	Recorded	Budgeted	Projected	Budget	Projected	Projected	Projected	Projected	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Distribution													
Backflow Expense	927	389	331	460	635	500	543	500	513	526	540	554	568
Pipelines - Maintenance	34,235	18,930	55,643	28,705	23,164	52,000	26,810	54,000	55,404	56,845	58,322	59,839	61,395
Pipelines - Paving	17,518	12,908	19,030	22,074	17,638	20,000	14,205	15,500	15,903	16,316	16,741	17,176	17,623
Pipelines - Fire Hydrant & Fire Service Repair/Re	4,656	547	9,939	17,298	11,290	14,000	4,460	5,000	5,130	5,263	5,400	5,541	5,685
Pipelines - Leak Detection/Leak Repair	4,309	330	550	2,673	1,310	25,000	43,508	30,000	30,780	31,580	32,401	33,244	34,108
Pipelines - Trench Plate Rentals	1,592	1,229	4,373	2,008	492	2,500	-	4,000	4,104	4,211	4,320	4,433	4,548
Pipelines - Water Sampling Stations	-	669	1,252	-	38	500	107	3,500	3,591	3,684	3,780	3,878	3,979
Pipelines - Valves	2,932	-	-	1,750	-	5,000	1,905	5,000	5,130	5,263	5,400	5,541	5,685
Reservoir - Maintenance	46,021	30,917	73,564	58,220	71,669	83,000	49,882	86,000	88,236	90,530	92,884	95,299	97,777
Reservoir - Landscape	17,598	19,855	14,752	25,600	9,780	30,000	14,547	24,000	24,624	25,264	25,921	26,595	27,287
Meters - Maintenance	283,329	328,235	265,372	277,558	169,691	250,000	125,542	243,000	249,318	255,800	262,451	269,275	276,276
Meters - Paving	92,116	337,413	186,142	254,427	158,605	230,000	201,469	226,000	231,876	237,905	244,090	250,437	256,948
Meters - Repair/Replacement/Upgrade	13,921	4,948	4,823	731	596	10,000	1,191	9,000	9,234	9,474	9,720	9,973	10,232
Meters - Lateral Leaks	58,347	90,443	58,875	45,285	36,952	65,000	119,738	90,500	92,853	95,267	97,744	100,285	102,893
Meters - Trench Plate Rentals	-	6,475	3,420	1,855	8,476	10,000	-	10,000	10,260	10,527	10,800	11,081	11,369
Meters - D-jobs	-	9,710	101,219	12,286	29,881	8,000	8,657	8,000	8,208	8,421	8,640	8,865	9,096
Wells - Maintenance	19,656	27,331	54,389	5,688	65,198	45,000	20,331	45,000	46,170	47,370	48,602	49,866	51,162
Wells - Landscape	13,510	7,581	3,360	7,832	2,760	5,000	5,227	5,000	5,130	5,263	5,400	5,541	5,685
Wells - Rent	300	300	300	300	300	300	764	300	308	316	324	332	341
GWP - Land Lease	-	-	-	15,036	15,000	15,726	15,705	16,000	16,416	16,843	17,281	17,730	18,191
Booster Pump - Maintenance	42,838	58,700	18,453	54,365	85,139	62,000	12,627	72,000	73,872	75,793	77,763	79,785	81,860
Emergency Generators	10,947	11,712	21,348	15,154	12,537	22,500	25,629	23,000	23,598	24,212	24,841	25,487	26,150
Auto/Truck - Maintenance	46,487	76,727	72,212	68,051	64,716	70,000	72,856	72,500	74,385	76,319	78,303	80,339	82,428
Auto/Truck - Gas	22,849	25,875	21,008	14,955	15,154	20,000	18,757	20,000	20,520	21,054	21,601	22,163	22,739
Auto/Truck - Diesel	15,664	17,042	18,566	15,055	13,381	18,500	17,764	17,000	17,442	17,895	18,361	18,838	19,328
Subtotal Distribution:	749,752	1,088,266	1,008,921	947,366	814,401	1,064,526	802,224	1,084,800	1,113,005	1,141,943	1,171,633	1,202,096	1,233,350
General & Administrative													
General Liability Insurance	44,394	46,256	44,131	50,444	52,849	53,000	56,084	52,000	53,352	54,739	56,162	57,623	59,121
Accounting - Audit	7,428	15,079	11,515	10,940	13,000	11,000	7,473	7,500	7,695	7,895	8,100	8,311	8,527
Legal Consulting Fees	47,314	42,935	85,614	75,684	52,516	49,000	134,878	60,000	61,560	63,161	64,803	66,488	68,216
Administrative Consultants	64,705	34,711	73,932	81,820	53,256	161,500	65,124	105,000	107,730	110,531	113,405	116,353	119,378
Office Maintenance	12,390	10,135	9,652	9,263	11,874	12,000	10,156	12,000	12,312	12,632	12,961	13,298	13,643
Landscape Maintenance - Office	9,643	5,129	6,631	4,541	5,156	7,500	8,723	12,000	12,312	12,632	12,961	13,298	13,643
Office Supplies & Misc Expenses - Office	3,905	5,459	5,041	5,287	4,097	5,500	6,427	5,500	5,643	5,790	5,940	6,095	6,253
Computers & Network (previously Computer Ha	16,431	21,660	24,719	23,480	25,000	25,000	19,660	25,000	25,650	26,317	27,001	27,703	28,423
Computer Software, Maintenance, Licenses	22,229	17,551	19,353	65,578	50,000	53,000	36,913	53,000	54,378	55,792	57,242	58,731	60,258
Utilities - Office	16,383	17,698	19,978	21,381	18,220	21,000	21,000	21,000	21,546	22,106	22,681	23,271	23,876
Enterprise Voice Communications	34,585	24,475	25,463	40,395	42,916	40,000	40,000	40,000	41,040	42,107	43,202	44,325	45,478
Data Communications - Fiber Lines/Internet	-	-	-	47,963	50,358	49,000	54,577	49,000	50,274	51,581	52,922	54,298	55,710
Wireless Voice & Data Communications-cell	15,284	15,078	5,670	13,802	15,252	14,000	16,097	14,000	14,364	14,737	15,121	15,514	15,917
Printing, Postage, Stationery, Copier Maint.	47,394	41,638	43,423	40,413	35,168	36,000	30,484	35,000	35,910	36,844	37,802	38,784	39,793
Uncollectible Accounts-Water	-	9,190	9,312	4,503	2,749	4,000	-	4,000	4,104	4,211	4,320	4,433	4,548
Water System Fees (DHS, RWQCB, LAFCO, Misc	36,217	47,454	46,503	49,690	68,036	50,000	57,108	50,000	51,300	52,634	54,002	55,406	56,847
Engineering Department	12,356	10,511	10,660	10,012	10,129	11,000	9,329	10,000	10,260	10,527	10,800	11,081	11,369
Water Conservation	35,580	31,208	22,848	31,855	20,992	30,000	12,403	25,500	26,163	26,843	27,541	28,257	28,992
Pipeline/Advertising - Water Conservation	-	-	1,309	2,733	3,528	2,500	2,918	2,500	2,565	2,632	2,700	2,770	2,842
Device Rebates - Water Conservation	5,325	50	3,775	1,820	354	5,000	2,018	5,000	5,130	5,263	5,400	5,541	5,685
Community Outreach	-	-	534	7,745	2,964	12,000	4,221	5,000	5,130	5,263	5,400	5,541	5,685

Water O&M Expenses Detail	Recorded					Budgeted		Projected					
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Training - Office	12,006	5,931	3,271	3,189	2,477	4,000	5,037	7,500	7,695	7,895	8,100	8,311	8,527
Conferences and Seminars - Office	9,137	10,260	7,518	7,377	8,405	8,500	11,030	8,500	8,721	8,948	9,180	9,419	9,664
Board of Directors - Conferences and Seminars	1,685	3,216	2,265	7,179	2,144	5,000	3,487	5,000	5,130	5,263	5,400	5,541	5,685
Misc Administration - Office	4,266	2,598	5,292	3,662	5,514	5,000	3,626	4,000	4,104	4,211	4,320	4,433	4,548
Board of Directors - Misc Administration	1,710	1,286	1,758	1,158	2,123	2,000	1,767	2,000	2,052	2,105	2,160	2,216	2,274
Membership Renewals/Subscriptions	21,889	23,501	22,893	19,708	22,883	23,000	20,577	25,000	25,650	26,317	27,001	27,703	28,423
Bank Charges	11,082	12,818	14,971	20,271	22,249	23,000	27,037	25,000	25,650	26,317	27,001	27,703	28,423
Rental Property	113	-	2,314	1,689	10,000	3,500	985	2,500	2,565	2,632	2,700	2,770	2,842
Subtotal General & Administrative:	493,452	455,827	530,345	663,581	614,209	726,000	669,139	672,500	689,985	707,925	726,331	745,215	764,591
Emergency Operations	-	-	-	276	-	2,000	1,876	12,000	12,312	12,632	12,961	13,298	13,643
Subtotal Emergency Operations:	-	-	-	276	-	2,000	1,876	12,000	12,312	12,632	12,961	13,298	13,643
TOTAL O&M EXPENSES	4,252,863	4,463,826	4,691,751	4,632,585	4,732,535	5,218,311	4,896,968	5,460,486	5,523,273	5,587,690	5,653,782	5,721,590	5,791,159

CIP Summary	Recorded	Recorded	Recorded	Recorded	Recorded	Budgeted	Projected	Budget	Projected	Projected	Projected	Projected	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Water Supply	221,186	352,370	545,588	1,644,306	660,000	1,425,000	1,425,000	535,000	150,000	200,000	200,000	200,000	375,000
Water Storage	-	350,043	172,335	-	-	900,000	900,000	514,800	175,000	600,000	600,000	600,000	810,000
Water Distribution	760,964	641,526	1,143,405	819,708	1,327,900	950,000	950,000	326,700	1,300,000	1,410,000	1,700,000	1,575,000	1,690,000
Water Treatment	-	-	-	380,203	-	-	-	100,000	160,000	125,000	500,000	200,000	-
Technology	16,000	21,847	25,524	96,879	200,000	-	-	-	-	-	-	-	-
Public Safety/Emergency Response	-	-	93,754	-	82,500	-	-	-	-	165,000	-	175,000	-
Facilities & Planning	14,331	-	-	-	65,000	-	-	-	315,000	-	-	250,000	125,000
Other	-	-	-	-	-	550,000	656,700	-	-	-	-	-	-
TOTAL CIP EXPENSES	1,012,481	1,365,786	1,980,606	2,941,096	2,335,400	3,825,000	3,931,700	1,476,500	2,100,000	2,500,000	3,000,000	3,000,000	3,000,000

Capital Outlays	Recorded	Recorded	Recorded	Recorded	Recorded	Budgeted	Projected	Budget	Projected	Projected	Projected	Projected	Projected
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Capital Outlays	36,011	45,735	-	-	7,500	60,000	60,000	132,375	65,345	72,067	63,114	47,507	49,170
Equipment	-	125,936	150,242	26,180	37,677	60,000	60,000	41,400	80,342	83,154	86,064	89,076	92,194
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY EXPENSES	36,011	171,671	150,242	26,180	45,177	120,000	120,000	173,775	145,687	155,221	149,178	136,584	141,364

Cash Flows - Water Fund		Recorded	Recorded	Budgeted	Projected	Budget	Projected	Projected	Projected	Projected	Projected
		FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenue											
Water Sales - Service, Fixed ¹		1,985,993	2,305,004	2,690,000	2,623,792	2,886,774	3,116,241	3,333,100	3,565,050	3,813,142	3,851,274
Water Sales - Metered, Variable ²		5,952,066	6,632,864	7,878,000	7,839,153	8,603,922	9,197,593	9,740,251	10,314,926	10,923,506	10,923,506
Interest Income - Water Reserve ³		272,474	180,134	241,000	232,594	165,000	165,000	165,000	165,000	165,000	165,000
Interest Income - MTBE Reserve		103,498	115,000	-	76,415	76,000	76,000	76,000	76,000	76,000	76,000
Other Income - Water ⁴		138,183	132,964	96,374	144,400	96,374	96,374	96,374	96,374	96,374	96,374
Construction Revenues ⁵		872,193	807,081	1,102,241	798,232	669,429	389,281	389,281	389,281	389,281	389,281
Total Revenue:		9,324,407	10,173,047	12,007,615	11,714,586	12,497,500	13,040,489	13,800,006	14,606,631	15,463,304	15,501,435
O&M Expense											
Labor & Benefits		2,706,328	2,970,119	3,048,300	2,955,887	3,233,186	3,237,985	3,242,907	3,247,956	3,253,135	3,258,446
Purchased Water (FMWD)		2,454,524	3,045,346	3,087,280	3,356,400	3,767,540	3,918,242	4,074,971	4,237,970	4,407,489	4,583,788
Purchased Water (GWP)		49,036	150,944	155,200	154,600	154,000	157,850	161,796	165,841	169,987	174,237
Power Purchases		673,699	694,548	697,000	693,000	714,425	732,286	746,931	761,870	777,107	777,107
Operating Expenses		1,930,258	1,766,416	2,174,011	1,941,081	2,333,300	2,393,966	2,456,209	2,520,070	2,585,592	2,652,818
Total O&M Expense:		7,813,844	8,627,373	9,161,791	9,100,968	10,202,451	10,440,328	10,682,815	10,933,708	11,193,310	11,446,397
Debt Service		615,000	615,000	615,000	576,000	550,000	550,000	550,000	550,000	550,000	550,000
Cash Available for Capital		895,563	930,674	2,230,824	2,037,618	1,745,049	2,050,161	2,567,191	3,122,924	3,719,994	3,505,039
Capital, OPEB & Other Commitments											
CIP - PayGo		2,941,096	2,335,400	3,825,000	3,931,700	1,476,500	2,100,000	2,500,000	3,000,000	3,000,000	3,000,000
Capital Outlays & Equipment		26,180	45,177	120,000	120,000	173,775	145,687	155,221	149,178	136,584	141,364
OPEB Commitment		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Capital, OPEB & Other Commitments:		3,067,276	2,480,577	4,045,000	4,151,700	1,750,275	2,345,687	2,755,221	3,249,178	3,236,584	3,241,364
Increase (Decrease) to Cash		(2,171,713)	(1,549,903)	(1,814,176)	(2,114,082)	(5,227)	(295,525)	(188,029)	(126,254)	483,410	263,674
Effective date of water rates		7/1/15	7/1/16	7/1/17	7/1/17	7/1/18	7/1/19	7/1/20	7/1/21	7/1/22	7/1/23
Historical/projected rate increase		5.7%	5.2%	7.2%	7.2%	5.5%	6.9%	5.9%	5.9%	5.9%	0.0%
Service rates (\$/month for 3/4" meter)		\$19.10	\$20.53	\$23.96	\$23.96	\$25.28	\$27.02	\$28.62	\$30.30	\$32.09	\$32.09
Quantity Charge: (\$/kgal for 1st 10,000 gallons)		\$4.61	\$4.39	\$4.58	\$4.58	\$4.83	\$5.17	\$5.47	\$5.79	\$6.13	\$6.13
Reserve Fund Balances											
Beginning Balance		4,048,384	3,719,947	3,170,820	3,170,820	1,556,738	1,701,511	1,405,986	1,217,956	1,091,702	1,575,112
From MTBE Fund (Transfer In)		2,000,000	1,000,000	500,000	500,000	150,000	-	-	-	-	-
Re-Payment of MTBE Fund (Transfer Out)				-	-	-	-	-	-	-	-
Ending Balance		3,719,947	3,170,820	1,856,644	1,556,738	1,701,511	1,405,986	1,217,956	1,091,702	1,575,112	1,838,786
Target		3,130,000	3,313,000	3,707,000	3,707,000	3,948,000	4,110,000	4,259,000	4,417,000	4,584,000	4,596,000
Above (Below) Target		589,947	(142,180)	(1,850,356)	(2,150,262)	(2,246,489)	(2,704,014)	(3,041,044)	(3,325,298)	(3,008,888)	(2,757,214)

Wastewater Budget Table WWB-1 Projected Wastewater Accounts - FY 18/19 - Draft Final

	2	1	1			1	2	3	4	5
Wastewater Accounts	Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23
Residential Units - EDU ⁽¹⁾										
Single Family	5,273	5,247	5,252	5,254	5,254	5,289	5,324	5,326	5,328	5,330
Multi-family	2,548	2,548	2,587	2,627	2,627	2,667	2,669	2,671	2,673	2,675
Total Residential Units - EDU ⁽¹⁾	7,821	7,795	7,839	7,881	7,881	7,956	7,993	7,997	8,001	8,005
Total No. of Accounts - Commercial	166	168	170	170	170	170	170	170	170	170
Total No. of Accounts - School	6	6	6	6	6	6	6	6	6	6

Total EDUs	7,993	7,969	8,015	8,057	8,057	8,132	8,169	8,173	8,177	8,181
Projected No. of Account Annual Increase	4	(24)	46	88	88	75	37	4	4	4
Projected Percent of Account Annual Increase	0.05%	-0.30%	0.58%	1.10%	1.10%	0.93%	0.45%	0.05%	0.05%	0.05%

Note:
1. EDU = Equivalent Dwelling Units

Wastewater Budget Table WWB-2 Revenues - FY 18/19 - Draft Final

2				1		1		1		2		3		4		5	
	Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17		Budget FY 2017-18	Projected FY 2017-18		Budget FY 2018-19		Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23				
Wastewater User and Standby Charge Revenues																	
Single family dwelling unit	\$ 3,341,597	\$ 2,126,359	\$ 2,136,131		\$ 2,241,203	\$ 2,014,433		\$ 2,276,353		\$ 2,276,905	\$ 2,277,456	\$ 2,278,008	\$ 2,278,560				
Multiple family dwelling		\$ 1,040,190	\$ 728,777		\$ 766,881	\$ 713,805		\$ 768,755		\$ 769,116	\$ 769,477	\$ 769,837	\$ 770,198				
Total School charges		\$ 94,835	\$ 119,208		\$ 61,126	\$ 119,208		\$ 119,462		\$ 119,462	\$ 119,462	\$ 119,462	\$ 119,462				
Total Commercial user charges		\$ 208,491	\$ 153,963		\$ 195,460	\$ 170,630		\$ 192,351		\$ 192,351	\$ 192,351	\$ 192,351	\$ 192,351				
Sewer Service Discount		\$ (194,016)	\$ (150,000)		\$ (150,000)	\$ (150,000)		\$ (150,000)		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)				
Total user charge revenues	\$ 3,341,597	\$ 3,275,859	\$ 2,988,079		\$ 3,114,670	\$ 2,868,076		\$ 3,206,922		\$ 3,207,834	\$ 3,208,746	\$ 3,209,659	\$ 3,210,571				
Permit/Connection Fees/Misc.																	
Sewer Permits	\$ 6,000	\$ -	\$ 1,500		\$ 4,000	\$ 1,000		\$ 4,000		\$ 4,000	\$ 3,000	\$ 2,000	\$ 1,500				
Late Fees					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -				
Sewer Connection Fee (CVWD)	\$ 31,523	\$ 21,463	\$ 20,000		\$ 20,000	\$ 65,123		\$ 20,000		\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000				
Misc. Revenue	\$ 27,577	\$ 20,405	\$ 5,000		\$ 5,000	\$ 1,500		\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
Rental Properties Income	\$ 7,400	\$ 7,088	\$ 7,500		\$ 7,500	\$ 7,113		\$ 7,500		\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500				
Total Permit/Connection Fees/Misc.	\$ 72,500	\$ 48,956	\$ 34,000		\$ 36,500	\$ 74,735		\$ 36,500		\$ 36,500	\$ 35,500	\$ 29,500	\$ 29,000				
Interest Earned					\$ 500	\$ 500		\$ 500		\$ 500	\$ 500	\$ 500	\$ 500				
Total Revenue	\$ 3,414,200	\$ 3,325,011	\$ 3,022,275		\$ 3,151,670	\$ 2,943,311		\$ 3,243,922		\$ 3,244,834	\$ 3,244,746	\$ 3,239,659	\$ 3,240,071				

6
Forecast FY 2023-24
5 - Yr Avg
\$ 787,380
\$ 465,960
\$ 1,253,340

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Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 18/19 - Draft Final

	2	1	1			1	2	3	4
Description	Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22
TREATMENT AND DISPOSAL CHARGES									
Los Angeles ASSSC	\$ 675,013	\$ 1,362,190	\$ 950,537	\$ 1,215,880	\$ 1,024,961	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000
TOTAL TREATMENT AND DISPOSAL CHARGES	\$ 675,013	\$ 1,362,190	\$ 950,537	\$ 1,215,880	\$ 1,024,961	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000

COMPENSATION AND BENEFITS									
Director Fees	\$ 9,225	\$ 8,370	\$ 8,100	\$ 9,000	\$ 8,002	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Compensation									
Officer Salaries	\$ 150,010	\$ 164,628	\$ 174,752	\$ 170,000	\$ 123,517	\$ 181,115	\$ 171,000	\$ 172,000	\$ 174,000
Administrative Services Labor	\$ 261,192	\$ 267,658	\$ 287,185	\$ 283,000	\$ 250,757	\$ 310,382	\$ 247,000	\$ 251,000	\$ 255,000
Administrative Services Labor - OT	\$ 3,923	\$ 3,493	\$ 4,009	\$ 3,000	\$ 5,004	\$ 4,000	\$ 2,000	\$ 2,000	\$ 2,000
Engineering Department Labor	\$ 91,208	\$ 88,004	\$ 110,059	\$ 111,000	\$ 97,126	\$ 157,441	\$ 100,300	\$ 102,600	\$ 104,300
Engineering Department Labor-OT	\$ 876	\$ 2,013	\$ 1,227	\$ 1,000	\$ 1,465	\$ 1,400	\$ 1,325	\$ 1,350	\$ 1,700
Auto Allowance	\$ 9,075	\$ 10,200	\$ 10,200	\$ 10,200	\$ 9,363	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,200
Plant - Office Labor	\$ 56,639	\$ 35,385	\$ 59,023	\$ 74,000	\$ 55,417	\$ 78,333	\$ 74,300	\$ 75,000	\$ 76,000
Plant - Office Labor-OT	\$ 117	\$ 90	\$ 137	\$ -	\$ 277	\$ -	\$ -	\$ -	\$ -
Maintenance Workers Labor	\$ 174,267	\$ 184,136	\$ 126,300	\$ 201,000	\$ 132,386	\$ 133,177	\$ 213,000	\$ 218,000	\$ 220,000
Maintenance Workers Labor-OT	\$ 18,157	\$ 17,511	\$ 12,326	\$ 22,000	\$ 13,617	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000
Standby Pay	\$ 13,679	\$ 14,375	\$ 14,956	\$ 14,000	\$ 15,047	\$ 14,494	\$ 14,600	\$ 14,600	\$ 15,000
Labor Transfer to Capital	\$ -	\$ -	\$ -	\$ -			combined with Engineering Dept. Labor		
Compensation Total	\$ 788,369	\$ 795,863	\$ 808,274	\$ 898,200	\$ 711,978	\$ 920,542	\$ 864,725	\$ 877,750	\$ 889,200
PERS Retirement (Total Employees)	\$ 185,480	\$ 184,189	\$ 200,009	\$ 210,000	\$ 206,201	\$ 259,463	\$ 228,000	\$ 245,000	\$ 262,000
Taxes - Payroll (Total Employees)	\$ 87,244	\$ 87,179	\$ 88,647	\$ 93,000	\$ 87,470	\$ 95,601	\$ 94,000	\$ 95,300	\$ 96,600
Sick and Vacation - Office	\$ 44,454	\$ 33,872	\$ 40,071	\$ 37,000	\$ 48,026	\$ 38,690	\$ 37,300	\$ 37,600	\$ 38,300
Health and Dental and Vision - Office	\$ 91,056	\$ 86,590	\$ 89,813	\$ 86,000	\$ 91,636	\$ 101,658	\$ 87,300	\$ 88,600	\$ 90,600
Retiree - Health Care Expense	\$ 49,757	\$ 47,114	\$ 48,000	\$ 49,646	\$ 48,000	\$ 56,338	\$ 50,000	\$ 51,300	\$ 52,000
Life & Disability Insurance - Office and Plant	\$ 6,331	\$ 6,639	\$ 6,088	\$ 7,000	\$ 6,592	\$ 6,571	\$ 6,750	\$ 6,750	\$ 7,300
Self Insurance	\$ 6,201	\$ 4,936	\$ 5,076	\$ 8,000	\$ 4,810	\$ 8,400	\$ 8,600	\$ 8,600	\$ 8,600
Workers' Compensation - Office	\$ 8,815	\$ 12,925	\$ 13,958	\$ 14,000	\$ 13,155	\$ 12,327	\$ 12,000	\$ 10,600	\$ 8,600
Sick and Vacation - Plant	\$ 29,636	\$ 22,581	\$ 26,714	\$ 25,000	\$ 32,017	\$ 25,793	\$ 24,600	\$ 25,300	\$ 25,600
Health and Dental and Vision - Plant	\$ 93,666	\$ 88,143	\$ 88,149	\$ 93,000	\$ 99,273	\$ 110,458	\$ 94,700	\$ 96,600	\$ 98,600
Workers' Compensation - Plant	\$ 37,640	\$ 53,076	\$ 55,487	\$ 60,000	\$ 58,855	\$ 49,940	\$ 54,675	\$ 47,300	\$ 38,000
Benefits Total	\$ 640,280	\$ 627,244	\$ 662,012	\$ 682,646	\$ 696,036	\$ 765,239	\$ 697,925	\$ 712,950	\$ 726,200
TOTAL COMPENSATION AND BENEFITS	\$ 1,428,649	\$ 1,423,107	\$ 1,470,286	\$ 1,580,846	\$ 1,408,014	\$ 1,685,781	\$ 1,562,650	\$ 1,590,700	\$ 1,615,400

PLANT OPERATING EXPENSES									
Taxes - Property	\$ 4,101	\$ 4,167	\$ 4,255	\$ 4,500	\$ 4,416	\$ 4,364	\$ 4,600	\$ 4,800	\$ 4,900
Glenwood - Plant Maintenance	\$ 3,174	\$ 5,684	\$ 10,641	\$ 7,500	\$ 2,471	\$ 8,500	\$ 8,000	\$ 8,500	\$ 8,600
Landscaping Expense	\$ 1,820	\$ 1,650	\$ 2,219	\$ 1,800	\$ 1,277	\$ 4,135	\$ 2,000	\$ 2,150	\$ 2,300
Office Supplies & Misc Expenses - Plant	\$ 9,353	\$ 8,071	\$ 13,696	\$ 7,000	\$ 10,400	\$ 9,000	\$ 7,500	\$ 8,000	\$ 8,000
Glenwood - Utilities	\$ 3,575	\$ 2,912	\$ 2,881	\$ 5,300	\$ 3,038	\$ 5,000	\$ 5,700	\$ 6,000	\$ 6,300

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 18/19 - Draft Final

	2	1	1			1	2	3	4
Description	Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22
Training - Plant	\$ 3,222	\$ 1,861	\$ 891	\$ 2,375	\$ 1,947	\$ 2,650	\$ 2,500	\$ 2,650	\$ 2,800
Education Reimbursement/Cert. - WW	\$ 252			\$ 1,000	\$ 100	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Glenwood - Safety and Security System	\$ 5,820	\$ 8,583	\$ 9,092	\$ 5,750	\$ 8,013	\$ 8,333	\$ 5,800	\$ 6,000	\$ 6,200
Glenwood - Uniforms	\$ 3,288	\$ 3,755	\$ 3,856	\$ 3,000	\$ 29	\$ 3,518	\$ 3,250	\$ 3,350	\$ 3,500
Tools and Equipment Maintenance	\$ 17,375	\$ 15,409	\$ 21,039	\$ 16,000	\$ 16,531	\$ 16,000	\$ 17,000	\$ 18,000	\$ 19,000
Power - Lift Station	\$ 723	\$ 646	\$ 600	\$ 750	\$ 601	\$ 750	\$ 800	\$ 800	\$ 800
Telemetry & Signal System	\$ 2,680	\$ 1,038	\$ 918	\$ 3,300	\$ 1,799	\$ 3,308	\$ 4,000	\$ 4,300	\$ 4,700
SCADA Hardware	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 2,500	\$ 2,700	\$ 3,000	\$ 3,300
SCADA Software	\$ -	\$ -	\$ 2,175	\$ 4,400	\$ 2,200	\$ 4,333	\$ 4,700	\$ 5,000	\$ 5,300
SCADA Phone Lines & Radio	\$ -	\$ -	\$ -	\$ 850	\$ 400	\$ 821	\$ 1,000	\$ 1,150	\$ 1,300
TOTAL PLANT OPERATING EXPENSES	\$ 72,878	\$ 53,774	\$ 72,263	\$ 65,525	\$ 54,222	\$ 74,212	\$ 70,550	\$ 74,700	\$ 78,000

COLLECTION SYSTEM EXPENSE									
Pipelines - Maintenance	\$ 4,746	\$ 14,171	\$ 1,381	\$ 5,000	\$ 1,008	\$ 20,364	\$ 21,364	\$ 22,364	\$ 8,000
Auto/Truck - Maintenance	\$ 34,676	\$ 43,421	\$ 27,358	\$ 18,300	\$ 33,750	\$ 37,594	\$ 19,000	\$ 19,700	\$ 20,300
Auto/Truck - Gas	\$ 7,003	\$ 4,985	\$ 5,106	\$ 6,600	\$ 6,546	\$ 6,252	\$ 6,800	\$ 7,000	\$ 7,200
Auto/Truck - Diesel	\$ 6,189	\$ 5,018	\$ 4,624	\$ 6,000	\$ 4,664	\$ 5,891	\$ 6,200	\$ 6,300	\$ 6,500
Sewer Flow Monitoring Expense	\$ 12,860	\$ 14,000	\$ 14,400	\$ 14,208	\$ 15,160	\$ 15,273	\$ 15,773	\$ 16,273	\$ 26,500
Sewer Camera Van Inspection	\$ 3,091	\$ 2,557	\$ 2,376	\$ 3,000	\$ 1,362	\$ 2,618	\$ 3,000	\$ 3,000	\$ 3,000
Sewer Interceptor - Maintenance	\$ 1,360	\$ 3,126	\$ -	\$ 4,000	\$ 5,170	\$ 2,727	\$ 4,000	\$ 4,000	\$ 4,000
Sewer Lift Station - Maintenance	\$ 4,275	\$ 2,704	\$ 3,052	\$ 3,663	\$ 4,496	\$ 3,055	\$ 3,555	\$ 4,055	\$ 4,555
TOTAL COLLECTION SYSTEM EXPENSE	\$ 74,200	\$ 89,983	\$ 58,297	\$ 60,771	\$ 72,156	\$ 93,773	\$ 79,691	\$ 82,691	\$ 80,055

GENERAL AND ADMINISTRATIVE EXPENSES									
General Insurance (General Liability, Property, Fidelity)	\$ 44,131	\$ 50,444	\$ 52,847	\$ 56,000	\$ 55,636	\$ 52,000	\$ 55,000	\$ 58,000	\$ 61,000
Accounting - Audit	\$ 11,515	\$ 10,940	\$ 5,757	\$ 13,000	\$ 6,850	\$ 7,500	\$ 14,500	\$ 15,000	\$ 15,500
Legal Consulting Fees	\$ 16,163	\$ 15,503	\$ 14,512	\$ 15,600	\$ 29,416	\$ 20,000	\$ 16,600	\$ 17,000	\$ 17,600
Administrative Consultants	\$ 27,706	\$ 69,512	\$ 18,699	\$ 44,000	\$ 20,000	\$ 37,596	\$ 42,500	\$ 42,500	\$ 43,300
Election Expense	\$ -	\$ 41	\$ -	\$ -	\$ 2,500		\$ 45,000	\$ -	\$ 50,000
Office Maintenance	\$ 3,217	\$ 3,088	\$ 3,779	\$ 4,000	\$ 3,273	\$ 3,969	\$ 4,000	\$ 4,300	\$ 4,700
Landscape Maintenance - Office	\$ 2,210	\$ 1,514	\$ 1,672	\$ 2,500	\$ 2,500	\$ 4,118	\$ 2,650	\$ 2,800	\$ 3,000
Office Supplies & Misc Expenses	\$ 5,008	\$ 5,262	\$ 4,260	\$ 5,500	\$ 6,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000
Computers Hardware	\$ 6,837	\$ 7,827	\$ 6,319	\$ 8,500	\$ 6,534	\$ 8,333	\$ 8,600	\$ 9,000	\$ 9,300
Computer Software	\$ 9,322			\$ -	\$ -	\$ -	Combined with computer software, maint, licnc.		
Computer Software, Maintenance, License	\$ 6,241	\$ 19,418	\$ 15,679	\$ 17,000	\$ 12,246	\$ 17,667	\$ 17,000	\$ 17,000	\$ 17,300
Utilities - Office	\$ 6,294	\$ 6,848	\$ 6,400	\$ 7,200	\$ 6,764	\$ 6,968	\$ 7,200	\$ 7,300	\$ 7,500
Enterprise Voice Communications - land line phones	\$ 8,488	\$ 13,465	\$ 14,036	\$ 13,600	\$ 5,000	\$ 13,419	\$ 13,600	\$ 14,000	\$ 14,300
Data Communications: Fiber Lines/Internet	\$ -	\$ 15,988	\$ 17,808	\$ 16,000	\$ 18,320	\$ 16,333	\$ 17,000	\$ 17,000	\$ 17,000
Wireless Voice & Data Communications - cell	\$ 1,890	\$ 4,601	\$ 4,939	\$ 4,750	\$ 5,126	\$ 4,697	\$ 5,000	\$ 5,200	\$ 5,300
Printing, Postage, Stationery, Copier Maintenance	\$ 43,425	\$ 36,718	\$ 30,256	\$ 37,500	\$ 29,455	\$ 35,000	\$ 35,500	\$ 36,000	\$ 39,500
Uncollectible Accounts	\$ 1,975	\$ 1,355	\$ 1,548	\$ 1,150	\$ -	\$ 1,300	\$ 1,150	\$ 1,300	\$ 1,300
Engineering Department	\$ 3,500	\$ 3,337	\$ 2,829	\$ 3,600	\$ 3,480	\$ 3,308	\$ 4,000	\$ 4,300	\$ 4,700

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 18/19 - Draft Final

	2	1	1			1	2	3	4
Description	Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22
Training - Office	\$ 938	\$ 1,077	\$ 537	\$ 1,150	\$ 910	\$ 2,500	\$ 1,350	\$ 1,500	\$ 1,700
Conferences and Seminars - Office	\$ 2,298	\$ 2,311	\$ 2,573	\$ 3,000	\$ 1,091	\$ 2,782	\$ 3,300	\$ 3,600	\$ 4,000
Board of Directors - Conferences and Seminars	\$ 755	\$ 2,393	\$ 797	\$ 1,675	\$ 1,000	\$ 1,636	\$ 1,675	\$ 1,800	\$ 2,000
Misc Administration - Office	\$ 1,758	\$ 1,079	\$ 1,774	\$ 1,675	\$ 1,000	\$ 1,700	\$ 1,675	\$ 1,700	\$ 1,700
Board of Directors - Misc Administration	\$ 590	\$ 362	\$ 728	\$ 650	\$ 500	\$ 650	\$ 650	\$ 650	\$ 650
Membership Renewals/Subscriptions	\$ 7,376	\$ 6,585	\$ 6,987	\$ 7,500	\$ 7,000	\$ 8,333	\$ 7,600	\$ 8,000	\$ 8,300
Bank Charges	\$ 13,347	\$ 18,624	\$ 21,675	\$ 18,000	\$ 26,550	\$ 25,000	\$ 19,000	\$ 20,000	\$ 21,000
Rental Properties Expense	\$ 580	\$ 563	\$ 3,274	\$ 850	\$ 350	\$ 850	\$ 850	\$ 850	\$ 850
GENERAL AND ADMINISTRATIVE EXPENSES	\$ 225,562	\$ 298,854	\$ 239,685	\$ 284,400	\$ 251,500	\$ 281,159	\$ 331,400	\$ 294,800	\$ 357,500
TOTAL WASTEWATER SYSTEM EXPENSE (w/o LA Treatment Costs)	\$ 1,801,288	\$ 1,865,718	\$ 1,840,531	\$ 1,991,542	\$ 1,785,892	\$ 2,134,925	\$ 2,044,291	\$ 2,042,891	\$ 2,130,955
TOTAL WASTEWATER SYSTEM EXPENSE (w/o LA Treatment & Labor Costs)	\$ 372,639	\$ 442,611	\$ 370,245	\$ 410,696	\$ 377,878	\$ 449,144	\$ 481,641	\$ 452,191	\$ 515,555

Wastewater Budget Table WWB - 4 Oper:

5

Description	Forecast FY 2022-23
TREATMENT AND DISPOSAL CHARGES	
Los Angeles ASSSC	\$ 1,253,000
TOTAL TREATMENT AND DISPOSAL CHARGES	\$ 1,253,000

COMPENSATION AND BENEFITS	
Director Fees	\$ 9,000
Compensation	
Officer Salaries	\$ 176,000
Administrative Services Labor	\$ 256,600
Administrative Services Labor - OT	\$ 2,000
Engineering Department Labor	\$ 105,700
Engineering Department Labor-OT	\$ 1,700
Auto Allowance	\$ 10,200
Plant - Office Labor	\$ 81,000
Plant - Office Labor-OT	\$ -
Maintenance Workers Labor	\$ 226,000
Maintenance Workers Labor-OT	\$ 23,000
Standby Pay	\$ 15,300
Labor Transfer to Capital	
Compensation Total	\$ 906,500
PERS Retirement (Total Employees)	\$ 269,300
Taxes - Payroll (Total Employees)	\$ 98,000
Sick and Vacation - Office	\$ 38,600
Health and Dental and Vision - Office	\$ 92,000
Retiree - Health Care Expense	\$ 53,000
Life & Disability Insurance - Office and Plant	\$ 8,000
Self Insurance	\$ 8,600
Workers' Compensation - Office	\$ 8,600
Sick and Vacation - Plant	\$ 25,600
Health and Dental and Vision - Plant	\$ 100,000
Workers' Compensation - Plant	\$ 38,600
Benefits Total	\$ 740,300
TOTAL COMPENSATION AND BENEFITS	\$ 1,646,800

PLANT OPERATING EXPENSES	
Taxes - Property	\$ 5,100
Glenwood - Plant Maintenance	\$ 9,000
Landscaping Expense	\$ 2,500
Office Supplies & Misc Expenses - Plant	\$ 8,000
Glenwood - Utilities	\$ 6,600

Wastewater Budget Table WWB - 4 Oper:

5

Description	Forecast FY 2022-23
Training - Plant	\$ 2,900
Education Reimbursement/Cert. - WW	\$ 1,000
Glenwood - Safety and Security System	\$ 6,300
Glenwood - Uniforms	\$ 3,700
Tools and Equipment Maintenance	\$ 20,000
Power - Lift Station	\$ 800
Telemetry & Signal System	\$ 5,000
SCADA Hardware	\$ 3,700
SCADA Software	\$ 5,600
SCADA Phone Lines & Radio	\$ 1,500
TOTAL PLANT OPERATING EXPENSES	\$ 81,700

COLLECTION SYSTEM EXPENSE	
Pipelines - Maintenance	\$ 8,000
Auto/Truck - Maintenance	\$ 21,000
Auto/Truck - Gas	\$ 7,300
Auto/Truck - Diesel	\$ 6,600
Sewer Flow Monitoring Expense	\$ 26,500
Sewer Camera Van Inspection	\$ 3,000
Sewer Interceptor - Maintenance	\$ 4,000
Sewer Lift Station - Maintenance	\$ 5,055
TOTAL COLLECTION SYSTEM EXPENSE	\$ 81,455

GENERAL AND ADMINISTRATIVE EXPENSES	
General Insurance (General Liability, Property, Fidelity)	\$ 64,000
Accounting - Audit	\$ 16,000
Legal Consulting Fees	\$ 18,300
Administrative Consultants	\$ 33,000
Election Expense	\$ -
Office Maintenance	\$ 5,000
Landscape Maintenance - Office	\$ 3,100
Office Supplies & Misc Expenses	\$ 6,500
Computers Hardware	\$ 9,700
Computer Software	
Computer Software, Maintenance, License	\$ 17,600
Utilities - Office	\$ 7,700
Enterprise Voice Communications - land line phones	\$ 14,700
Data Communications: Fiber Lines/Internet	\$ 17,700
Wireless Voice & Data Communications - cell	\$ 5,500
Printing, Postage, Stationery, Copier Maintenance	\$ 40,500
Uncollectible Accounts	\$ 1,500
Engineering Department	\$ 5,000

Wastewater Budget Table WWB - 4 Oper:	
5	
Description	Forecast FY 2022-23
Training - Office	\$ 1,800
Conferences and Seminars - Office	\$ 4,300
Board of Directors - Conferences and Seminars	\$ 2,150
Misc Administration - Office	\$ 1,700
Board of Directors - Misc Administration	\$ 650
Membership Renewals/Subscriptions	\$ 8,600
Bank Charges	\$ 22,000
Rental Properties Expense	\$ 850
GENERAL AND ADMINISTRATIVE EXPENSES	\$ 307,850
TOTAL WASTEWATER SYSTEM EXPENSE (w/o LA Treatment Costs)	\$ 2,117,805
TOTAL WASTEWATER SYSTEM EXPENSE (w/o LA Treatment & Labor Costs)	\$ 471,005

Wastewater Budget Table WWB - 5 Reserve Targets - FY 18/19 - Draft Final

	2	1	1			1	2	3	4	5
Description	Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23
Rate stabilization (a)	\$ 512,100	\$ 498,750	\$ 453,300	\$ 472,800	\$ 441,450	\$ 486,600	\$ 486,750	\$ 486,750	\$ 486,000	\$ 486,000
Emergency reserves (b)	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Depreciation (reserves for replacements)	\$ 850,000	\$ 850,000	\$ 850,000	\$ 900,000	\$ 900,000	\$ 950,000	\$ 1,000,000	\$ 1,050,000	\$ 1,100,000	\$ 1,150,000
Working cash (c)	\$ 300,000	\$ 310,000	\$ 310,000	\$ 330,000	\$ 300,000	\$ 360,000	\$ 340,000	\$ 340,000	\$ 360,000	\$ 350,000
Total Target WW Reserves	\$ 2,412,100	\$ 2,408,750	\$ 2,363,300	\$ 2,452,800	\$ 2,391,450	\$ 2,546,600	\$ 2,576,750	\$ 2,626,750	\$ 2,696,000	\$ 2,736,000

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 18/19 - Draft Final															
				2	1	1					1	2	3	4	5
Description		Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23				
1. Collections Systems		\$ 8,112	\$ 8,112	\$ -	\$ 75,000	\$ 17,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000				
2. Interceptor System		\$ 1,109	\$ 1,109	\$ -	\$ 2,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
3. Lift Station					\$ 40,000	\$ 25,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -				
4. Technology (Sewer Projects Only)					\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
5. Public Safety/Emergency Response					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
6. Facilities & Planning					\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				
7. Misc. Sewer Projects					\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
Total CIP Projects		\$ 9,221	\$ 9,221	\$ -	\$ 147,000	\$ 42,000	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000				
Capital Outlay															
Software (Spring Brook) - Fixed Assets					\$ 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						
Spring Brook Software - Extend Budget Module										\$ 5,000					
Upgrade Computer Hardware & Security				\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 6,600	\$ 6,600				
Main Office - Upgrades				\$ 3,000	\$ 3,000		\$ 17,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000				
Misc		\$ 8,593	\$ 8,593	\$ 1,000	\$ 3,250		\$ 2,750	\$ 2,750	\$ 2,250	\$ 2,400	\$ 2,400				
Equipment Outlay															
Sewer Cover Transmitter						\$ -									
Sewer Vactor Truck				\$ 300,000											
Annual Vehicle Replacement (1 vehicle)		\$ 24,208	\$ 24,208	\$ 50,388	\$ 55,000		\$ 44,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000				
Total CO Projects		\$ 32,801	\$ 32,801	\$ 362,388	\$ 75,000	\$ 10,000	\$ 80,000	\$ 64,500	\$ 60,250	\$ 57,000	\$ 52,000				
Total CIP & CO Projects		\$ 42,022	\$ 42,022	\$ 362,388	\$ 222,000	\$ 52,000	\$ 255,000	\$ 164,500	\$ 160,250	\$ 157,000	\$ 152,000				

Wastewater Budget Table WWB - 7 Sources and Applications of Funds - FY 18/19 - Draft Final

	2	1	1			1	2	3	4	5
Budget	Recorded FY 2014-15	Recorded FY 2015-16	Recorded FY 2016-17	Budget FY 2017-18	Projected FY 2017-18	Budget FY 2018-19	Forecast FY 2019-20	Forecast FY 2020-21	Forecast FY 2021-22	Forecast FY 2022-23
REVENUE										
Projected user charges	\$ 3,341,597	\$ 3,275,859	\$ 2,988,079	\$ 3,114,670	\$ 2,868,076	\$ 3,207,000	\$ 3,207,834	\$ 3,208,746	\$ 3,209,659	\$ 3,210,571
Total permit/connection fee	\$ 72,500	\$ 48,956	\$ 34,000	\$ 36,500	\$ 74,735	\$ 36,500	\$ 36,500	\$ 35,500	\$ 29,500	\$ 29,000
Interest earnings	\$ 103	\$ 196	\$ 196	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL REVENUE	\$ 3,414,000	\$ 3,325,000	\$ 3,022,000	\$ 3,152,000	\$ 2,943,000	\$ 3,244,000	\$ 3,245,000	\$ 3,245,000	\$ 3,240,000	\$ 3,240,000
EXPENSE										
City of LA Sewer Service Charges	\$ 675,013	\$ 1,362,190	\$ 950,537	\$ 1,215,880	\$ 1,024,961	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000	\$ 1,253,000
Sewer Labor & Benefits	\$ 1,428,649	\$ 1,423,107	\$ 1,470,286	\$ 1,580,846	\$ 1,408,014	\$ 1,685,781	\$ 1,562,650	\$ 1,590,700	\$ 1,615,400	\$ 1,646,800
Sewer O & M Expense	\$ 372,639	\$ 442,611	\$ 370,245	\$ 410,696	\$ 377,878	\$ 449,000	\$ 482,000	\$ 452,000	\$ 516,000	\$ 471,000
Sewer CIP & CO Expense	\$ 42,022	\$ 42,022	\$ 362,388	\$ 222,000	\$ 52,000	\$ 255,000	\$ 164,500	\$ 160,250	\$ 157,000	\$ 152,000
Transfer to Fund OPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL EXPENSE	\$ 2,518,323	\$ 3,269,930	\$ 3,153,456	\$ 3,429,422	\$ 2,862,853	\$ 3,842,781	\$ 3,662,150	\$ 3,655,950	\$ 3,741,400	\$ 3,722,800
Additions (reductions) to cash	\$ 895,677	\$ 55,070	\$ (131,456)	\$ (277,422)	\$ 80,147	\$ (598,781)	\$ (417,150)	\$ (410,950)	\$ (501,400)	\$ (482,800)
Effective date of Wastewater rates	7/1/14	7/1/15	7/1/16	7/1/17	7/1/17	7/1/18	7/1/19	7/1/20	7/1/21	7/1/22
Rate increase	4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	1.0%	1.0%
FY beginning Wastewater Reserves	\$ 4,504,530	\$ 4,823,229	\$ 4,301,320	\$ 4,878,298	\$ 4,878,298	\$ 4,958,445	\$ 4,359,664	\$ 3,942,514	\$ 3,531,564	\$ 3,030,164
Additions (reductions)	\$ 895,677	\$ 55,070	\$ (131,456)	\$ (277,422)	\$ 80,147	\$ (598,781)	\$ (417,150)	\$ (410,950)	\$ (501,400)	\$ (482,800)
FY ending Wastewater Reserves	\$ 5,400,207	\$ 4,878,298	\$ 4,169,864	\$ 4,600,876	\$ 4,958,445	\$ 4,359,664	\$ 3,942,514	\$ 3,531,564	\$ 3,030,164	\$ 2,547,364
Reconciliation	\$ (576,978)	\$ (576,978)	\$ (576,978)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY ending Wastewater Reserves	\$ 4,823,229	\$ 4,301,320	\$ 3,592,886	\$ 4,482,896	\$ 4,958,445	\$ 4,359,664	\$ 3,942,514	\$ 3,531,564	\$ 3,030,164	\$ 2,547,364
TOTAL TARGET WASTERWATER CASH RESERVES	\$ 2,152,251	\$ 2,272,087	\$ 2,342,000	\$ 2,456,350	\$ 2,391,450	\$ 2,546,600	\$ 2,576,750	\$ 2,626,750	\$ 2,696,000	\$ 2,736,000
Above (below) target	\$ 3,247,956	\$ 2,606,211	\$ 1,827,864	\$ 2,144,526	\$ 2,566,995	\$ 1,813,064	\$ 1,365,764	\$ 904,814	\$ 334,164	\$ (188,636)

Legend

Blue - Recorded Revenues & Expenses

Brown - Previous Year Budget & Projected Revenues & Expenses

Black - Budget Revenues & Expenses

Green - Forcast Revenues & Expenses