



Crescenta Valley Water District



FY 2010-2011 Final Budget

July 20, 2010



CRESCENTA VALLEY WATER DISTRICT

Fiscal Year 2010-2011 Water Budget Executive Summary

Staff is pleased to present the Crescenta Valley Water District's (CVWD) Fiscal Year 2010/11 Water Budget for consideration and approval by the Board of Directors. The following paragraphs describe the key elements where the budget has changed significantly from years past and certain assumptions that were a part of the budget development process. The budget proposed for CVWD water operations for FY 2010/11 is set against a backdrop of continuing drought conditions in California coupled with a national and local economic situation resulting from the recession that the community is experiencing. Staff was very mindful of both these factors as the FY 2010/11 budget was developed with the assistance of the Finance, Engineering and Water Conservation Committees.

- Staff's goals for the FY 2010/11 budget were:
 - Reduce or maintain same spending levels for controllable labor, operations, and maintenance and general administrative expenses.
 - Continue Capital Projects to improve the District's infrastructure using COP Bond funds.
 - Maintain water fund reserve levels per CVWD's rules and regulations.

Revenue Projections:

- Projected water sales for FY 2010/11 are estimated to be 5,000 AF for the year. This is greater than the water sold in 2009/10 (4,400 AF). This estimate assumes that there will be average rainfall next winter, mild temperatures, and continued water conservation efforts. Staff is also anticipating a slight increase in groundwater production due to the last winter's above average rainfall. However, CVWD will not meet its adjudicated rights due to Well 5 being out of service because of MTBE issues. MWD and FMWD are continuing with the Stage 2 allocation for the region. Revenue is estimated to be \$7,755,000 from water sales and meter charges.
- CVWD will continue with the pass-through cost for wholesale water from FMWD as presented and approved as part of last year's budget. This component itemizes the FMWD/MWD costs to the District. Staff is recommending that the FMWD cost component be adjusted in January to account for any changes in CVWD's cost for imported water.
- A component of FMWD's cost is for capital improvements to FMWD's water system. In 2009, FMWD was working on the passage of a parcel tax to generate revenue that will be used for construction bonds. However, FMWD's work was suspended and if the parcel tax is implemented in the future, FMWD's overall capital improvements costs are anticipated to decrease.
- In 2008, CVWD's water rate structure changed to a tiered (inclining block) rate system. The intent of a three (3) tiered rate classification was to draw attention to the need for water conservation and reward those who keep their water usage at the lower tier levels. In 2009, CVWD revised the tiered rate system to include a fourth tier for high water users.
- Proposed revisions to the tiered water rate charge will be presented to the Board in October, 2010 when rates are discussed.
- Staff plans for a decrease in interest income from \$125,000 to \$95,000 from the water reserve funds due to current market conditions.

- Other projected sources of revenue include developer/connection fees, late fees, fire service, meter charges, flooding meters, fire hydrant testing, and other miscellaneous sources totaling \$165,000 which brings the total anticipated revenue for FY 2010/11 to \$8,022,000.

Expenses for Purchased Water:

- CVWD will continue facing a challenge with MWD's water supply allocation remaining at the same level as last year. MWD has indicated that any surplus water from the Sacramento-San Joaquin Delta region will be used to replenish its depleted water reservoirs.
- Good news for CVWD is that projections call for a reduction in purchased water from FMWD. Given the increase in FMWD water rates, the less the District has to purchase from this source, the less FMWD's increases in cost will impact District customers.
- MWD adopted a water allocation plan effective July 1, 2009 and, despite above average rainfall this past winter, allocation targets remain in a Level 2 condition. This translates to a target for imported water to CVWD of 2,157 acre-ft/yr. If CVWD exceeds this allocation amount, drought penalty charges up to \$4000/AF could be incurred.
- CVWD purchased 39% of its overall water supply from FMWD in FY 2009/10 and is planning to purchase 33% of its overall water supply from FMWD in FY 2010/11.
- The budget presented estimates that CVWD's water conservation efforts will continue to reach customers and that imported water delivered in FY 2010/11 will decrease to 1,520 ac-ft. This is 637 ac-ft below the stage 2 allocation target from FMWD.
- FMWD overall costs for FY 2010/11 will increase due to MWD's rate increase of 7.5% in January 2011 and FMWD's cost increase in January, 2011.
- FMWD's Board of Directors approved a revised billing method that began in January 2010 which includes:
 - FMWD fixed component such as operations and maintenance, power and CIP costs on a monthly basis.
 - FMWD commodity component for the purchase of imported water and will be charged at the MWD rate for treated water.
- For FY 2010/11, staff anticipates an overall FMWD cost increase of 1.6% from \$2.15M to \$2.56M. A detailed breakdown of FMWD costs are shown in Appendix A - FMWD Cost Analysis.

Compensation and Benefits:

Next to purchased water, compensation and benefits is the most costly item in the budget. To prepare the FY 2010/11 budget relative to compensation and benefits, staff made the following assumptions:

- Labor:
 - Less than 1% cost of living adjustment (COLA)
 - Step increases for eligible employees only
- Annual Payroll Taxes:
 - Federal Unemployment/SUI 3.3% of the first \$8,000 per employee
 - Social Security/Medicare 7.65% of earnings
- CalPERS contribution:
 - Rate increased from 18.782% to 19.075% of member earnings based on the District's annual actuarial valuation report provided by CalPERS
 - Based upon the District MOU with employees (no change from prior year)
- Workers' Compensation:
 - Modification factor increased from 1.43% to 2.05% based on ACWA/JPIA
- Group Insurance:
 - Health/Dental 15% increase in District portion of costs

- Vision No planned change in rates
- Self-Insurance No change from prior year
- Staff estimates an overall 3% increase in compensation and benefits for FY 2010/11 mainly due to an increase in CalPERS contribution, Workers' Compensation and Health/Dental insurance. The total cost for compensation and benefits is projected to be \$2,605,475.

Water Operations:

Water operations consist of the maintenance of the water production, treatment, storage, 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 2009/10, CVWD's crews performed the following repairs, replacements, installation, and maintenance:
 - Repaired 17 water main leaks.
 - Repaired and/or replaced 83 water service laterals due to leaks, upgrades, or damage by outside contractors.
 - Installed 10 new meter services.
 - Installed or upgraded five (5) fire hydrants.
 - Performed maintenance and facility upgrades at the Mills Plant, Ocean View Reservoir, Encinal Reservoir, Eagle Canyon Reservoir, and Edmond #1 Reservoir.
- The plant water operation and distribution system expense for FY 2010/11 is \$794,900, which is a \$89,450 reduction from FY 2009/10 or a decrease of 10%.
- Another factor is the cost of electrical power to run the wells and booster pump system. CVWD receives electrical power from Southern California Edison (SCE) and Glendale Water and Power (GWP).
- Staff has been working with SCE on reducing electrical costs by implementing different SCE rate structures such as "time-of-use" rates where CVWD turns off pumps during daily peak electrical demand times (i.e. 12 pm to 6 pm) in the summer months. Staff anticipates a 3% increase in SCE rates for FY 2010/11. If water delivery to customers remains lower due to conservation, the overall cost of electricity should remain about the same as in 2009/10
- GWP does not offer different rate structures for its customers and staff anticipates a 4% increase in GWP rates for FY 2010/11. Once again if delivery to customers remains lower due to conservation, the overall cost of electricity from GWP should remain about the same as last year.
- CVWD crews responded to the Station Fire in August with five (5) days of Emergency Operations to support fire suppression and keep all systems functioning for customers in fire threatened areas.
- Throughout the winter, CVWD crews responded to periodic winter storms and installed protection measures to District property and performed cleanup after storms.
- Staff has made a concerted effort to contain or reduce other operational costs as much as possible in order to minimize the overall impact to the budget.
- The budget recommended by staff has omitted several improvements or maintenance upgrades to the water system that would normally be included if economic conditions and wholesale water price increases were not such a large factor in this budget year. For example: reducing the limits of the leak detection audit, decreasing the use of administrative consultants, and delaying the purchases of new tools.
- CVWD will continue with the ongoing maintenance of the system such as valve turning, fire hydrant maintenance, valve replacement, water service replacement as well as emergency services to replace leaking laterals, mains, and meters as money and man power allow.

Capital Outlay & Equipment:

- Capital outlay & equipment planned for FY 2010/11 includes the purchase of a new light utility truck to replace the existing truck used by the Customer Service Representative, which needed major repairs this past budget year to maintain its service and has reached the end of its useful life.
- Installation of new smog device to the sewer cleaning truck is needed to meet State Air Resources Control Board regulations. CVWD has three (3) trucks that require these upgrades and the first truck was upgraded last year. We are planning to upgrade one (1) truck in 2010/11 and one (1) in budget year 2011/12 to complete this program.
- As staff finalizes its fleet management program, a long-range vehicle replacement program will be presented to the Board for future budgets.
- Capital outlay planned for FY 2010/11 includes upgrades to the water system SCADA/Telemetry system, computer hardware and completion of an electrical equipment safety study.
- The capital outlay & equipment expense for FY 2010/11 is \$120,000, which is a \$7,000 increase from FY 2009-10.

Water Conservation:

- Water Conservation has, and will continue to be, a major element of CVWD's budget. Staff efforts will continue as long as MWD implements its water allocation plan and heightened levels of conservation continue throughout Southern California in response to water shortage conditions.
- CVWD's goal is to educate the public and promote water conservation throughout the year which includes the turf replacement, toilet and washer rebate programs, promoting reduction in outdoor water use, and implementing CVWD's water conservation ordinance.
- Water Awareness Day event for FY 2010/11 has again been cancelled and funding shifted toward the rebate program.
- The water conservation budget for FY 2010/11 is \$110,500, which is a \$6,500 decrease in funding from the 2010-11 fiscal year.

Engineering and Capital Improvements:

- The Engineering Department has the lead in planning and implementing the District's Capital Improvement Program to upgrade CVWD facilities and infrastructure.
- 2007: District borrowed \$10M to fund capital improvement projects such as new water mains, upgraded control systems, emergency power generators, water well refurbishment and other improvements. The District's Water Master Plan lists many additional projects that need to be addressed to continue to make progress.
- Major projects completed in FY 2009/10
 - 2,300 linear feet of pipeline on Maryland, Henrietta and Francis
 - Rehabilitation of Well No. 9
 - pH study as required by CDPH
 - Design of the electrical Motor Control Center (MCC) at Eagle Canyon
 - Repairs to the Ramsdell/Mayfield Mixing Station
 - Seismic Sensors & Valve Actuators at Shields & Edmond #2 Reservoirs
- At the end of FY 2009/10 CVWD expended \$7,687,000 of the \$10,070,000 COP bond towards improvements to the District. Staff is planning to use the remaining CIP funds over the next two fiscal years by allocating \$1.75M in FY 2010/11 and using the balance of \$633,000 in FY 2011/12. An updated CIP bond fund breakdown is shown in Appendix B - CIP Bond Update.

- Additional responsibilities include: coordinating construction with other municipalities and agencies, working with customers with developer improvements, coordination of water quality, well and booster pump rehabilitation, grant funding program and other miscellaneous projects
- Major projects planned for FY 2010/11
 - Rehabilitation of Well Nos. 10 & 11.
 - Installation of additional earthquake activated valves at various reservoirs.
 - Installation of a pressure reducing station between zone 2 and zone 1 in the vicinity of Waltonia Drive.
 - Construction of the electrical MCC at Eagle Canyon Reservoir.
 - Installation of new variable speed drives on booster pumps at Mills and Glenwood.
 - Completion of the intertie with DWP on the west side of the District and reconnection of the Ocean View connection with FMWD.
 - Inlet/outlet piping improvements at Edmond #2 Reservoir.
 - Improvements to access roads at Pickens Canyon & Shields Reservoirs.
 - Construction of a GAC treatment plant to remove MTBE from the groundwater at Well 5.
- The Engineering Department continues to work with RWQCB and CDPH on MTBE contamination.

Technology Improvement Projects:

- The focus of CVWD's technology improvement effort is to protect personnel and District assets, safeguard private information and enhance public safety. New equipment that has been brought in is intended to optimize District employees' time and productivity on the job. Also CVWD is broadening the tools available to assist CVWD customers with water conservation efforts through better access to water consumption data.
- Information and computer technology improvement projects are shown as part of the District CIP program and are becoming more mission critical to the success of the District.
- In FY 2009-10 several important new initiatives were completed including:
 - Installation of an online purchase order system for refined accounting abilities.
 - Installation of upgrades to the cash receipts, inventory.
 - Installation of integrated Finance System using Springbrook software. All accounting functions are now hosted in one database to protect against errors and improve efficiency.
 - Installation of a lean .net based version of all finance and utility billing software for efficiency and cost savings in the future.
 - Migration of district employees to Office 2007 as a standard.
 - Deploying a unified SQL platform to join district systems for reporting and information sharing efficiency.
 - Deployed wireless bridge at Shield and Edmund 2 for fast, low cost communications between sites.
 - Enhance and standardized internal district network and wireless security.
 - Retired aging core servers and deployed scalable, secure and efficient servers as replacements.
- In FY 2010/11, CVWD is planning to expend \$165,000 for technology projects which is a reduction of 15% from FY 2009/10. The majority of planned projects are carry-over or continued from 2009-10 and are funded from roll-over budget funds.
- Major projects planned for FY 2010/11:
 - Continued installation of a wireless fixed area network for transfer of data from the remaining CVWD 15 telemetry sites and replacement of phone land-lines.
 - Enhancements to surveillance and security equipment at district facilities.

- Updates and layer additions to the GIS system.
- Deployment of SharePoint services to assist in the districts paper reduction goals.
- Logic upgrades for control systems and SCADA to optimize remote control and monitoring of the distribution systems.

General Administrative Services:

- General administration expenses represent the costs and personnel necessary to maintain CVWD's Customer Service Department, Accounting Department, and other administrative services.
- In FY 2010/11, CVWD is planning to expend \$673,800 for general administration services which is an increase of 18% from FY 2009/10. The largest component of this increase is for consultants needed to assist in the cleanup efforts related to MTBE (\$150,000). If this expense was removed from the budget, actual general administrative expenses would be \$523,800 or 8% less than 2009/10.
- Staff has reduced the number of conference requests and travel for FY 2010/11 as shown in Appendix C - Conference Requests.
- A hiring freeze is now in place. If an existing position were to come open, staff would bring this issue to the Board of Directors for approval before any steps are taken to fill the vacancy. An updated organizational chart is shown in Appendix D - Organizational Chart.

Conclusion:

The coming year will present a variety of challenges for Crescenta Valley Water District. The uncertainty in the water supply situation, increasing costs for imported water along with a sluggish economy makes it important for the District to be as efficient as possible in the execution of its mission.

Special thanks to the Finance and Engineering Committees that worked diligently to provide valuable input in developing the FY 2010/11 Budget.

I also want to express my gratitude to Ron Mitchell, David Gould, Lynne Sovich and the management staff on their tireless effort spent preparing this FY 2010/11 Budget.

Submitted by:

Dennis Erdman
General Manager



CRESCENTA VALLEY WATER DISTRICT

Fiscal Year 2010-2011 Wastewater Budget Executive Summary

Staff is pleased to present the Crescenta Valley Water District's Fiscal Year 2010/11 Wastewater Budget for consideration by the Board of Directors. The following paragraphs describe the key areas where the budget has changed significantly from years past and certain assumptions that were a part of the budget development process. The budget proposed for CVWD Wastewater operations for FY 2010/11 is set against a backdrop of continuing drought in California coupled with economic conditions resulting from the recession we are experiencing. Staff was mindful of both of these factors as the budget was developed.

- Staff's goals for the FY 2010/11 wastewater budget were:
 - Reduce or maintain same spending levels for controllable labor, operations, and maintenance and general administrative expenses.
 - Continue the pass through of costs for City of Los Angeles rate increases.
 - Maintain wastewater fund reserve levels per CVWD's rules and regulations.
 - Provide a balanced budget.

Revenue Projections:

- Projected wastewater revenues for FY 2010/11 are based on 2009/10 revenues. This revenue stream is steady and stable as it is based on fixed monthly charges for wastewater service.
- At a future time, staff believes that a separate cost component be included on sewer bills which itemize the City of Los Angeles costs to the District. As provided in AB3030, an agency such as CVWD which provides water, sewer, or refuse collection service may adopt a schedule of fees or charges authorizing automatic adjustments that pass through increases in wholesale charges for sewer or adjustments for inflation. Therefore, a City of Los Angeles cost component can be adjusted on an annual basis to account for wastewater treatment and disposal costs.
- Staff planned for a decrease in interest income from \$150,000 to \$90,000 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 totaling \$42,500 which brings the total anticipated revenue for FY 2010/11 to \$3,004,000.

Expenses for City of Los Angeles Treatment and Disposal Costs:

- The City of Los Angeles has provided CVWD with cost projections for FY 2010/11 and FY 2011/12 based on the cost to treat CVWD's wastewater flow and CVWD's portion of LA's capital improvements.
- In FY 2009/10, it was projected by the City of Los Angeles that the cost would be \$1,602,000 and the cost as of June 30 is \$970,000, which was a significant savings to the District.
- In FY 2010/11, the projected cost is \$1,070,000, which will be the basis for CVWD's bi-monthly payments to LA. At year end, the wastewater invoice will again be reconciled and charges will be accounted for in FY 2011/12.

Compensation and Benefits:

- The compensation and benefits assumptions for the wastewater budget are the same as the water budget. Some additional allocation of general and administrative overhead has been assigned to the wastewater budget this year to more accurately reflect the division of effort to oversee this work.

Wastewater Operations:

- The Wastewater Operations Department was formed in FY 2006/07 and fully staffed in FY 2007/08. CVWD's efforts cleaning the sewer collection system have resulted in significantly limiting the number of spills in the past years.
- CVWD's wastewater crews in FY 2009/10 cleaned over 30 miles of sewers and videotaped over 16 miles of sewer mains, which is about 1/3 of the wastewater collection system. District crews have now completed one full video inspection of the entire collection system.
- Crews responded to two (2) overflow incidents one of which was a result of mud from winter storm runoff.
- The efforts of video taping inspection of CVWD's wastewater system will assist in locating areas of concern and resulting in identifying sections of main that need replacement.
- The system is now over 25 years old and staff has anticipated the need to do minor repairs, however that budget was decreased to \$120,000 for FY 2010/11.
- The members of the wastewater department were also fully involved in the District's Station Fire and subsequent recovery efforts and winter storm cleanups.

Capital Outlay & Equipment:

- Capital outlay & equipment planned for FY 2010/11 include the addition of a sewer cleaning attachment for the Vactor truck that can be taken into easement areas to facilitate cleaning sewers in these hard to reach areas.

Engineering and Capital Improvements:

- The Engineering Department has the lead in planning and implementing the District's Wastewater Capital Improvement Program to upgrade CVWD facilities and infrastructure.
- Projects planned for FY 2010/11 are repairs to broken pipes as identified during the videotape inspection, sewer manholes rehabilitation, installation of new monitoring stations as part of Sewer System Management Plan (SSMP) and upgrade to telemetry system at the sewer lift station.
- Other tasks include GIS data information to be input over the next 18 months for the wastewater and storm water collections systems which will assist the District in completing the State required SSMP.
- Developing agreements with neighboring agencies to establish protocols and payment methods for boundary connections and emergency assistance.
- A formalized program to reduce Fats, Oil and Grease (FOG) in the District's collection system will be presented to the Board for approval.

General Administrative Services:

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

Conclusion:

The coming year will present a variety of challenges for Crescenta Valley Water District. The uncertainty in the City of Los Angeles treatment and disposal costs, along with a sluggish economy makes it important for the District to be as efficient as possible in the execution of its mission.

Special thanks to the Finance and Engineering Committees that worked diligently to provide valuable input in developing the FY 2010/11 Budget.

I also want to express my gratitude to Ron Mitchell, David Gould, Lynne Sovich and the management staff for their many hours spent preparing the FY 2010/11 Wastewater Budget.

Submitted by:

Dennis Erdman
General Manager

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CVWD FY 2010-11 WATER BUDGET FINAL

	FY 2009-10 WATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WATER FORECAST
WATER REVENUES (BASED ON 4,500AF)						
Water Sales - Consumers	\$ 6,198,000	\$ 4,542,872	\$ 3,571,002			\$ 4,105,366
FMWD Charge	\$ -	\$ 530,354	\$ 2,193,531			\$ 2,120,963
Irrigation	\$ -	\$ 37,026	\$ -			\$ -
Subtotal Variable Revenue Sources	\$ 6,198,000	\$ 5,110,253	\$ 5,764,533	-6.99%	12.80%	\$ 6,226,329
Water Sales- Service Charge	\$ 1,251,000	\$ 1,494,437	\$ 1,386,000	10.79%	-7.26%	\$ 1,557,000
Water Sales - Fire Service	\$ 24,000	\$ 19,848	\$ 27,000	12.50%	36.04%	\$ 30,000
Water Sales - Others	\$ 46,300	\$ 45,429	\$ 47,000	1.51%	3.46%	\$ 50,000
Meter Installation/Hydrant Cha	\$ 95,000	\$ 34,401	\$ 45,000	-52.63%	30.81%	\$ 55,000
Discount Taken	\$ -	\$ (83)	\$ -		-100.00%	\$ -
Water Systems Connect Fee	\$ 95,000	\$ 30,756	\$ 45,000	-52.63%	46.31%	\$ 50,000
Other Income - Water	\$ 12,700	\$ 6,627	\$ 8,000	-37.01%	20.73%	\$ 9,000
Interest Earned - Water	\$ 125,000	\$ 78,506	\$ 95,000	-24.00%	21.01%	\$ 97,000
Interest Earned-2007 COPS	\$ -	\$ -	\$ -			\$ -
Unrealized Gain/Loss on Invest	\$ -	\$ -	\$ -			\$ -
Fair Value Adjustment - Water	\$ -	\$ -	\$ -			\$ -
Gain/Loss on Sale of Assets	\$ -	\$ -	\$ -			\$ -
TOTAL WATER REVENUE	\$ 7,847,000	\$ 6,820,174	\$ 7,417,533	-5.47%	8.76%	\$ 8,074,329
WATER COMPENSATION AND BENEFITS						
Director Fees	\$ 12,000	\$ 9,400	\$ 12,000	0.00%	27.66%	\$ 12,500
Officer Salaries	\$ 101,000	\$ 125,264	\$ 136,200	34.85%	8.73%	\$ 138,200
Administrative Services-Labor	\$ 278,000	\$ 273,962	\$ 325,000	16.91%	18.63%	\$ 328,000
Administrative Services-OT	\$ -	\$ 6,561	\$ 4,300		-34.46%	\$ 5,300
Engineering-Labor	\$ 238,000	\$ 319,336	\$ 360,300	51.39%	12.83%	\$ 364,300
Engineering-OT	\$ -	\$ 2,403	\$ 900		-62.55%	\$ 1,900
Salaries Plant Admin	\$ 195,000	\$ 193,233	\$ 218,700	12.15%	13.18%	\$ 220,200
Plant Administrative - OT	\$ -	\$ 1,107	\$ 1,575		42.34%	\$ 2,000
System Operations	\$ 316,000	\$ 254,006	\$ 296,000	-6.33%	16.53%	\$ 301,000
System Operations - OT	\$ -	\$ 47,707	\$ 26,500		-44.45%	\$ 28,000
Utility Workers Labor	\$ 326,000	\$ 258,130	\$ 369,100	13.22%	42.99%	\$ 372,100
Utility Workers Labor-OT	\$ -	\$ 32,604	\$ 23,300			\$ 24,000
Standby Pay	\$ -	\$ -	\$ 45,000			\$ 47,000
Automobile Allowance	\$ -	\$ -	\$ 9,000			\$ 9,100
Labor - Subtotal	\$ 1,466,000	\$ 1,523,712	\$ 1,827,875	24.68%	19.96%	\$ 1,853,600

CVWD FY 2010-11 WATER BUDGET FINAL

	FY 2009-10 WATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WATER FORECAST
Sick and Vacation						
<i>Sick Leave/Vacation-Office</i>	\$ 93,500	\$ 99,982	\$ 122,700	31.23%	22.72%	\$ 123,700
<i>Sick Leave/Vacation-Plant</i>	\$ 104,000	\$ 96,572	\$ 81,200	-21.92%	-15.92%	\$ 82,200
Sick and Vacation - Subtotal	\$ 197,500	\$ 196,554	\$ 203,900	3.24%	3.74%	\$ 205,900
Taxes - Payroll	\$ 131,000	\$ 123,388	\$ 121,400	-7.33%	-1.61%	\$ 122,900
Employer Portion of PERS	\$ 363,000	\$ 269,273	\$ 288,200	-20.61%	7.03%	\$ 290,200
Labor - Subtotal	\$ 494,000	\$ 392,661	\$ 409,600	-17.09%	4.31%	\$ 413,100
Workers' Compensation						
<i>Workers' Compensation - Office</i>	\$ 15,000	\$ 9,132	\$ 15,000	0.00%	64.26%	\$ 15,500
<i>Workers' Compensation-Plant</i>	\$ 41,000	\$ 29,290	\$ 63,300	54.39%	116.12%	\$ 65,800
Workers' Compensation - Subtotal	\$ 56,000	\$ 38,421	\$ 78,300	39.82%	103.79%	\$ 81,300
Group Insurance - Health, Dental, Life, Vision & Self						
<i>Health and Dental and Vision - Office</i>	\$ 128,070	\$ 114,790	\$ 123,300	-3.72%	7.41%	\$ 130,100
<i>Life and Disability Insurance - Office</i>		\$ 1,240	\$ 6,400		416.21%	\$ 6,500
<i>Health Dental and Vision-Plant</i>	\$ 117,455	\$ 111,294	\$ 118,600	0.97%	6.56%	\$ 126,600
<i>Life and Disability Ins-Plant</i>		\$ 3,607	\$ 3,200		-11.28%	\$ 3,300
<i>Retiree Health Care Expense</i>	\$ 67,900	\$ 60,855	\$ 69,900	2.95%	14.86%	\$ 73,900
<i>Self Insurance</i>	\$ -	\$ 6,747	\$ 14,400		113.43%	\$ 15,000
Group Insurance - Subtotal	\$ 313,425	\$ 298,532	\$ 335,800	7.14%	12.48%	\$ 355,400
Labor Transfer to Capital	\$ (329,125)	\$ 95,956	\$ (250,000)	-24.04%	-360.54%	\$ (250,000)
TOTAL - WATER COMPENSATION AND BENEFITS	\$ 2,526,925	\$ 2,545,837	\$ 2,605,475	3.11%	2.34%	\$ 2,659,300
WATER SYSTEM EXPENSES						
Purchased Water	\$ 2,361,000	\$ 2,153,525	\$ 2,189,713	-7.25%	1.68%	\$ 2,018,254
Power Purchased - Pumping	\$ 800,000	\$ 680,000	\$ 700,000	-12.50%	2.94%	\$ 735,000
TOTAL - WATER SYSTEM EXPENSES	\$ 3,161,000	\$ 2,833,525	\$ 2,889,713	-8.58%	1.98%	\$ 2,753,254

CVWD FY 2010-11 WATER BUDGET FINAL

	FY 2009-10 WATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WATER FORECAST
PLANT WATER OPERATION						
Utilities						
<i>Utilities-Plant</i>	\$ 9,600	\$ 6,945	\$ 8,000	-16.67%	15.19%	\$ 8,200
Land-Line Phones/Communications	\$ 26,500	\$ 22,710	\$ 26,500	0.00%	16.69%	\$ 27,000
Cell Phones-Plant	\$ 7,800	\$ 7,544	\$ 7,800	0.00%	3.39%	\$ 8,000
Building Maintenance-Plant	\$ 12,000	\$ 4,630	\$ 7,000	-41.67%	51.19%	\$ 7,500
Landscaping Expenses						
<i>Landscaping Expenses-Plant</i>	\$ 4,200	\$ 6,151	\$ 4,200	0.00%	-31.72%	\$ 4,500
Telemetry & Signal System						
<i>Telemetry & Signal System</i>	\$ 15,600	\$ 12,237	\$ 15,000	-3.85%	22.58%	\$ 16,000
<i>SCADA - Hardware</i>	\$ 4,000	\$ 8,350	\$ 7,000	75.00%	-16.17%	\$ 8,000
<i>SCADA - Software</i>	\$ 5,000	\$ -	\$ 6,000	20.00%		\$ 7,000
<i>SCADA Phone Lines</i>	\$ 30,700	\$ 24,253	\$ 20,000	-34.85%	-17.53%	\$ 22,000
<i>Telemetry System Consultants</i>	\$ 10,000	\$ -	\$ -	-100.00%		\$ -
Lab & Sampling						
<i>Lab & Sampling Expense</i>	\$ 58,000	\$ 44,593	\$ 46,000	-20.69%	3.16%	\$ 47,000
<i>Lab & Sampling Expense - MTBE</i>	\$ 45,000	\$ 41,710	\$ 43,000	-4.44%	3.09%	\$ 30,000
Chlorine & Treatment Expense	\$ 53,000	\$ 44,735	\$ 53,000	0.00%	18.48%	\$ 54,000
Nitrate Plant	\$ 62,000	\$ 58,221	\$ 60,000	-3.23%	3.06%	\$ 61,000
Uniforms	\$ 8,500	\$ 4,942	\$ 6,000	-29.41%	21.41%	\$ 7,000
Safety and Security						
Safety and Security - Plant	\$ 14,000	\$ 12,056	\$ 13,000	-7.14%	7.83%	\$ 13,500
Permit & Assessment Fees	\$ 1,500	\$ 1,129	\$ 1,300	-13.33%	15.15%	\$ 1,500
Tools and Supplies-Plant	\$ 15,000	\$ 18,897	\$ 25,000	66.67%	32.29%	\$ 26,000
Printing, Postage, Stationery - Plant	\$ 2,250	\$ -	\$ -	-100.00%		\$ -
Glenwood - Misc Administrative - Plant	\$ 800	\$ -	\$ -	-100.00%		\$ -
TOTAL - PLANT WATER OPERATION	\$ 385,450	\$ 319,103	\$ 348,800	-9.51%	9.31%	\$ 348,200

CVWD FY 2010-11 WATER BUDGET FINAL

	FY 2009-10 WATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WATER FORECAST
DISTRIBUTION SYSTEM EXPENSES						
Meters-Maintenance	\$ 30,000	\$ 63,791	\$ 70,000	133.33%	9.73%	\$ 70,500
Meters-Paving	\$ 145,000	\$ 34,165	\$ 40,000	-72.41%	17.08%	\$ 45,000
Meters Repair/Replace/Upgrade	\$ 1,000	\$ 19,750	\$ 20,000	1900.00%	1.27%	\$ 20,500
Lateral Leaks and Repairs	\$ 2,500	\$ 51,929	\$ 38,000	1420.00%	-26.82%	\$ 38,500
Meters - Trench Plate Rentals	\$ 800	\$ 380	\$ 2,000	150.00%	426.32%	\$ 2,500
Pipelines-Maintenance	\$ 27,000	\$ 51,034	\$ 27,000	0.00%	-47.09%	\$ 27,500
Pipelines-Paving	\$ 25,000	\$ 2,181	\$ 25,000	0.00%	1046.16%	\$ 25,500
Fire Hydrant Repair/Replace	\$ 1,500	\$ 6,482	\$ 1,500	0.00%	-76.86%	\$ 2,000
Pipelines-Leak Detection/Leak	\$ 10,000	\$ 4,179	\$ -	-100.00%	-100.00%	\$ 10,000
Pipelines-Trench Plate Rentals	\$ 2,000	\$ -	\$ -	-100.00%		\$ -
Water Sampling Stations	\$ 2,000	\$ 3,626	\$ -	-100.00%	-100.00%	\$ 2,000
Pipelines-Valves	\$ 10,000	\$ 1,580	\$ 10,000	0.00%	532.90%	\$ 10,500
Backflow Expense	\$ 500	\$ 445	\$ 500	0.00%	12.30%	\$ 1,000
Reservoirs-Maintenance	\$ 33,000	\$ 21,581	\$ 30,000	-9.09%	39.01%	\$ 30,500
Reservoir-Landscape	\$ 28,000	\$ 22,483	\$ 25,000	-10.71%	11.20%	\$ 25,500
Well Site Maintenance	\$ 12,500	\$ 11,032	\$ 12,000	-4.00%	8.77%	\$ 12,500
Well Site- Landscape	\$ 6,200	\$ 6,509	\$ 6,000	-3.23%	-7.81%	\$ 6,500
Well Site- Lease	\$ 300	\$ -	\$ 300	0.00%		\$ 300
Booster Pumps-Maintenance	\$ 41,000	\$ 18,709	\$ 30,000	-26.83%	60.35%	\$ 31,000
Generators-Emergency Power	\$ 15,000	\$ 8,777	\$ 9,000	-40.00%	2.54%	\$ 9,500
Auto/Truck Maintenance	\$ 52,600	\$ 53,794	\$ 52,600	0.00%	-2.22%	\$ 53,100
Auto/Truck Maintenance- Gas	\$ 25,000	\$ 23,505	\$ 25,000	0.00%	6.36%	\$ 25,500
Auto/Truck Maintenance- Diesel	\$ 18,000	\$ 10,131	\$ 14,000	-22.22%	38.19%	\$ 14,500
Taxes-Property	\$ 10,000	\$ 8,974	\$ 9,000	-10.00%	0.29%	\$ 9,500
TOTAL - DISTRIBUTION SYSTEM EXPENSES	\$ 498,900	\$ 425,037	\$ 446,900	-10.42%	5.14%	\$ 473,900

CVWD FY 2010-11 WATER BUDGET FINAL

	FY 2009-10 WATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WATER FORECAST
GENERAL AND ADMINISTRATIVE EXPENSES						
Engineering Expense	\$ 15,000	\$ 13,669	\$ 13,000	-13.33%	-4.89%	\$ 15,000
Accounting	\$ 9,000	\$ 11,910	\$ 11,500	27.78%	-3.44%	\$ 11,700
Legal	\$ 50,000	\$ 79,441	\$ 62,000	24.00%	-21.95%	\$ 63,000
Administrative Consultants	\$ 75,000	\$ 77,883	\$ 75,000	0.00%	-3.70%	\$ 100,500
MTBE Consultants	\$ -	\$ 643	\$ 150,000		23246.30%	\$ 40,000
Telemetry Consultants	\$ 5,000		\$ 5,000	0.00%		\$ 6,000
IT Consultant	\$ 14,000	\$ 7,018	\$ 13,000	-7.14%	85.24%	\$ 10,000
General Liability Insurance	\$ 54,100	\$ 59,848	\$ 62,500	15.53%	4.43%	\$ 65,600
Property Insurance	\$ -	\$ -	\$ 6,500			\$ 6,800
Fidelity Insurance	\$ -	\$ -	\$ 500			\$ 600
Building Maintenance	\$ 12,000	\$ 16,895	\$ 14,000	16.67%	-17.13%	\$ 14,200
Landscaping Expense	\$ 8,100	\$ 12,734	\$ 13,000	60.49%	2.09%	\$ 13,200
Office Supplies & Misc Expense	\$ 6,100	\$ 6,669	\$ 6,000	-1.64%	-10.03%	\$ 6,100
Computers and Network	\$ 9,050	\$ 5,354	\$ 7,000	-22.65%	30.74%	\$ 7,500
Computer Software	\$ 23,750	\$ 16,154	\$ 16,000	-32.63%	-0.95%	\$ 17,000
Computer Maintenance/License	\$ -	\$ -	\$ 13,000			\$ 14,000
Utilities	\$ 13,200	\$ 10,972	\$ 12,000	-9.09%	9.37%	\$ 12,500
Land-Line Phones/Communication	\$ 32,500	\$ 24,635	\$ 28,000	-13.85%	13.66%	\$ 28,500
Cell Phones	\$ 13,200	\$ 14,966	\$ 14,000	6.06%	-6.46%	\$ 14,300
Printing Expenses	\$ 57,150	\$ 28,715	\$ 10,000	-82.50%	-65.17%	\$ 10,500
Postage Expenses	\$ -	\$ 450	\$ 12,500		2677.78%	\$ 13,000
Copier Expenses	\$ -	\$ 460	\$ 9,000		1857.12%	\$ 9,500
Election Expense	\$ 30,000	\$ 34,204	\$ -	-100.00%	-100.00%	\$ 35,000
Uncollectible Accounts	\$ 5,500	\$ 4,832	\$ 5,500	0.00%	13.82%	\$ 6,000
Water System Fees and ULARA	\$ 27,000	\$ 22,052	\$ 25,000	-7.41%	13.37%	\$ 26,000
Training Office	\$ 13,500	\$ 5,286	\$ 12,000	-11.11%	127.00%	\$ 12,200

CVWD FY 2010-11 WATER BUDGET FINAL

	FY 2009-10 WATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WATER FORECAST
Training-Plant	\$ 12,000	\$ 9,580	\$ 10,000	-16.67%	4.38%	\$ 10,200
Operator Certifications	\$ 4,000	\$ 2,833	\$ 4,000	0.00%	41.19%	\$ 4,100
Conferences & Seminars	\$ 17,000	\$ 9,496	\$ 16,000	-5.88%	68.50%	\$ 17,000
Board Conferences & Seminars	\$ 9,000	\$ 1,993	\$ 7,200	-20.00%	261.18%	\$ 7,400
Water Conservation Expense	\$ 80,000	\$ 38,389	\$ 60,000	-25.00%	56.29%	\$ 62,000
Water Conservation Advertising	\$ -	\$ 50	\$ -		-100.00%	\$ -
Conservation Turf Rebate	\$ 16,000	\$ 19,421	\$ 16,000	0.00%	-17.62%	\$ 18,000
Water Awareness Day	\$ -	\$ -	\$ -			\$ -
Washer/Other Rebates	\$ 5,000	\$ -	\$ 25,000	400.00%		\$ 27,500
Water Conservation Interns	\$ 16,000	\$ 15,851	\$ 9,500	-40.63%	-40.07%	\$ 9,500
Safety and Security	\$ 2,250	\$ 5,088	\$ 2,500	11.11%	-50.86%	\$ 2,600
Misc Administration	\$ 23,100	\$ 23,465	\$ 14,000	-39.39%	-40.34%	\$ 14,300
Board Misc. Administration	\$ 2,000	\$ 1,558	\$ 1,500	-25.00%	-3.70%	\$ 1,500
Mileage Reimbursements	\$ -	\$ 112	\$ 100		-11.07%	\$ 150
Bank Charges	\$ 9,500	\$ 7,918	\$ 8,500	-10.53%	7.35%	\$ 8,750
Amortization of Intangibles	\$ 15,100	\$ 13,840	\$ 14,000		1.15%	\$ 14,000
Subtotal	\$ 684,100	\$ 604,384	\$ 784,300	14.65%	29.77%	\$ 755,700
2007 COPS Principle and Interest Costs	\$ 615,200	\$ 615,200	\$ 612,600	-0.42%	-0.42%	\$ 615,000
Capital Outlay & Equipment	\$ 116,000	\$ 118,991	\$ 120,000	3.45%	3.45%	\$ 120,000
TOTAL - GENERAL AND ADMINISTRATIVE EXPENSES	\$ 1,415,300	\$ 1,338,575	\$ 1,516,900	7.18%	13.32%	\$ 1,490,700
EMERGENCY OPERATIONS EXPENSES						
<i>Pickens Canyon</i>		\$ 112,780				
<i>Edmund #2</i>		\$ 90,590				
<i>Shields</i>		\$ 7,962				
<i>Goss Canyon</i>		\$ 3,312				
<i>Eagle Canyon</i>		\$ 17,667				
<i>Ocean View Blvd</i>		\$ 12,168				
<i>Emergency Operations</i>		\$ 21,395	\$ 75,000			\$ 50,000
TOTAL - EMERGENCY OPERATIONS EXPENSES	\$ -	\$ 265,875	\$ 75,000		-71.79%	\$ 50,000
TOTAL WATER EXPENSES	\$ 7,987,575	\$ 7,727,952	\$ 7,882,788	-1.31%	2.00%	\$ 7,775,354
NET WATER INCOME/(LOSS)	\$ (140,575)	\$ (907,778)	\$ (465,255)			\$ 298,975

Table Water Budget WB - 1 Projected Water Customers

Water Meter Size	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10 ⁽¹⁾	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14
3/4 inch	6,932	6,942	7,018	7,023	7,028	7,033	7,038
1 inch	749	751	795	798	808	818	828
1-1/2 inch	128	128	143	144	145	146	147
2 inch	58	58	69	70	71	72	73
3 inch	18	18	23	23	23	23	23
4 inch	2	2	2	2	2	2	2
6 inch	0	0	0	0	0	0	0
8 inch	0	0	0	0	0	0	0
10 inch	0	0	0	0	0	0	0
Total water services	7,887	7,899	8,050	8,060	8,077	8,094	8,111
Projected No. of Account Annual Increase		12		161	20	20	20
Projected Percent of Account Annual Increase		0.15%		2.04%	0.21%	0.21%	0.21%

Note:

1. Database correction between FY 09/10 Budget & FY 09/10 Projected

Table Water Budget WB - 1	
Water Meter Size	Forecast FY 2014-15
3/4 inch	7,043
1 inch	838
1-1/2 inch	148
2 inch	74
3 inch	23
4 inch	2
6 inch	0
8 inch	0
10 inch	0
Total water services	8,128
Projected No. of Account Annual Increase	20
Projected Percent of Account Annual Increase	0.21%
Note: 1. Database correction between FY	

CVWD FY 2010-11 WASTEWATER BUDGET FINAL

	FY 2009-10 WASTEWATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WASTEWATER FORECAST
WASTEWATER REVENUES						
<i>Sewage Disposal Sales</i>	\$ 2,867,000	\$ 2,852,961	\$ 2,871,000	0.14%	0.63%	\$ 2,878,000
<i>Sewer Late Fees</i>	\$ 30,000	\$ 16,615	\$ 20,000		20.37%	\$ 21,000
<i>Property Owner Assessment Fees</i>	\$ 11,500	\$ 17,880	\$ 16,500		-7.72%	\$ 22,000
<i>Sewer Permits</i>	\$ 5,000	\$ 237	\$ 1,000	-80.00%	321.94%	\$ 1,000
<i>Other Income - Wastewater</i>	\$ 10,000	\$ 40	\$ 5,000	-50.00%	12400.00%	\$ 7,000
<i>Interest Earned - Sewer</i>	\$ 150,000	\$ 77,724	\$ 90,000	-40.00%	15.79%	\$ 95,000
<i>Unrealized Gain/Loss on Invest</i>	\$ -	\$ -	\$ -			\$ -
<i>Fair Value Adjustment - Sewer</i>	\$ -	\$ -	\$ -			\$ -
<i>Gain/Loss on Sale of Assets</i>	\$ -	\$ -	\$ -			\$ -
TOTAL WATER REVENUE	\$ 3,073,500	\$ 2,965,457	\$ 3,003,500	-2.28%	1.28%	\$ 3,024,000
WASTEWATER COMPENSATION AND BENEFITS						
<i>Director Fees</i>	\$ 12,000	\$ 9,400	\$ 12,000	0.00%	27.66%	\$ 12,500
<i>Officer Salaries</i>	\$ 101,000	\$ 125,191	\$ 136,200	34.85%	8.79%	\$ 139,000
<i>Administrative Services-Labor</i>	\$ 139,000	\$ 218,580	\$ 253,200	82.16%	15.84%	\$ 258,000
<i>Administrative Services-OT</i>	\$ -	\$ 6,482	\$ 4,300		-33.66%	\$ 4,000
<i>Engineering-Labor</i>	\$ 111,000	\$ 137,899	\$ 194,000	74.77%	40.68%	\$ 198,000
<i>Engineering-OT</i>	\$ -	\$ 665	\$ 2,000		200.75%	\$ 2,000
<i>Salaries Plant Admin</i>	\$ 65,000	\$ 65,238	\$ 72,900	12.15%	11.74%	\$ 74,000
<i>Plant Administrative - OT</i>	\$ -	\$ 418	\$ 500		19.62%	\$ 1,000
<i>Technology, Prog. Spec., CIP</i>	\$ 162,150	\$ 11,631	\$ -	-100.00%	-100.00%	\$ -
<i>Maintenance Workers Labor</i>	\$ 191,000	\$ 152,417	\$ 183,000	-4.19%	20.07%	\$ 187,000
<i>Maintenance Workers Labor-OT</i>	\$ -	\$ 25,551	\$ 18,200		-28.77%	\$ 19,000
<i>Standby Pay</i>	\$ -	\$ -	\$ 15,000			\$ 15,000
<i>Automobile Allowance</i>	\$ -	\$ -	\$ 9,000			\$ 9,000
Labor - Subtotal	\$ 781,150	\$ 753,472	\$ 900,300	15.25%	19.49%	\$ 918,500

CVWD FY 2010-11 WASTEWATER BUDGET FINAL

	FY 2009-10 WASTEWATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WASTEWATER FORECAST
Sick and Vacation						
<i>Sick Leave/Vacation-Office</i>	\$ 55,000	\$ 46,413	\$ 40,900	-25.64%	-11.88%	\$ 42,000
<i>Sick Leave/Vacation-Plant</i>	\$ 22,000	\$ 19,471	\$ 27,300	24.09%	40.21%	\$ 28,000
Sick and Vacation - Subtotal	\$ 77,000	\$ 65,884	\$ 68,200	-11.43%	3.52%	\$ 70,000
Taxes - Payroll	\$ 87,000	\$ 82,259	\$ 80,700	-7.24%	-1.90%	\$ 82,000
Employer Portion of PERS	\$ 121,000	\$ 151,583	\$ 192,100	58.76%	26.73%	\$ 195,100
Labor - Subtotal	\$ 208,000	\$ 233,842	\$ 272,800	31.15%	16.66%	\$ 277,100
Workers' Compensation						
<i>Workers' Compensation - Office</i>	\$ 10,000	\$ 6,089	\$ 10,000	0.00%	64.23%	\$ 10,000
<i>Workers' Compensation-Plant</i>	\$ 28,000	\$ 17,252	\$ 42,200	50.71%	144.61%	\$ 43,000
Workers' Compensation - Subtotal	\$ 38,000	\$ 23,341	\$ 52,200	37.37%	123.64%	\$ 53,000
Group Insurance - Health, Dental, Life, Vision & Self						
<i>Health and Dental and Vision - Office</i>	\$ 86,000	\$ 82,883	\$ 82,200	-4.42%	-0.82%	\$ 84,000
<i>Life and Disability Insurance - Office</i>	\$ -	\$ 1,719	\$ 5,100		196.68%	\$ 5,000
<i>Health Dental and Vision-Plant</i>	\$ 78,000	\$ 67,897	\$ 79,400	1.79%	16.94%	\$ 81,000
<i>Life and Disability Ins-Plant</i>	\$ -	\$ 352	\$ 2,100		496.59%	\$ 2,000
<i>Retiree Health Care Expense</i>	\$ 45,000	\$ 40,570	\$ 46,600	3.56%	14.86%	\$ 50,600
<i>Self Insurance</i>	\$ -	\$ 4,497	\$ 9,600		113.48%	\$ 10,000
Group Insurance - Subtotal	\$ 209,000	\$ 197,918	\$ 225,000	7.66%	13.68%	\$ 232,600
TOTAL - WATER COMPENSATION AND BENEFITS	\$ 1,313,150	\$ 1,274,457	\$ 1,518,500	15.64%	19.15%	\$ 1,551,200
WASTEWATER L.A. SYSTEM EXPENSES						
Wastewater System Expenses	\$ 1,590,370	\$ 970,602	\$ 1,058,289	-33.46%	9.03%	\$ 1,115,900
Los Angeles ASSS Facilities Charges	\$ 12,000	\$ -	\$ 12,000	0.00%		\$ 13,000
TOTAL - WATER SYSTEM EXPENSES	\$ 1,602,370	\$ 970,602	\$ 1,070,289	-33.21%	10.27%	\$ 1,128,900

CVWD FY 2010-11 WASTEWATER BUDGET FINAL

	FY 2009-10 WASTEWATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WASTEWATER FORECAST
PLANT WASTEWATER OPERATION						
<i>Taxes-Property</i>	\$ 3,400	\$ 2,991	\$ 3,000	-11.76%	0.30%	\$ 3,000
<i>Building Maintenance-Plant</i>	\$ 4,000	\$ 1,596	\$ 2,000	-50.00%	25.31%	\$ 2,500
<i>Landscaping Expense-Plant</i>	\$ 1,800	\$ 1,244	\$ 2,000	11.11%	60.77%	\$ 2,000
<i>Utilities-Plant</i>	\$ 3,000	\$ 1,652	\$ 2,000	-33.33%	21.07%	\$ 2,000
<i>Land-Line Phones/Communication</i>	\$ 7,000	\$ 7,642	\$ 7,000	0.00%	-8.40%	\$ 7,500
<i>Cell Phones-Plant</i>	\$ 3,500	\$ 2,519	\$ 3,000	-14.29%	19.09%	\$ 3,000
<i>Training-Plant</i>	\$ 5,000	\$ 1,808	\$ 3,000	-40.00%	65.93%	\$ 3,300
<i>Operator Certifications</i>	\$ 500	\$ 664	\$ 600	20.00%	-9.64%	\$ 700
<i>Safety and Security</i>	\$ 5,000	\$ 6,266	\$ 6,000	20.00%	-4.25%	\$ 6,000
<i>Uniforms-Sewer</i>	\$ 2,700	\$ 1,550	\$ 1,600	-40.74%	3.23%	\$ 1,700
<i>Tools and Supplies-Plant</i>	\$ 7,000	\$ 16,964	\$ 10,000	42.86%	-41.05%	\$ 10,500
<i>Power Purchased-Sewer</i>	\$ 650	\$ 608	\$ 650	0.00%	6.91%	\$ 700
<i>Postage, Printing and Miscellaneous</i>	\$ 2,650	\$ -	\$ -	-100.00%		\$ -
TOTAL - PLANT WATER OPERATION	\$ 46,200	\$ 45,504	\$ 40,850	-11.58%	-10.23%	\$ 42,900
COLLECTION SYSTEM EXPENSES						
<i>Autos/Truck Maintenance</i>	\$ 37,000	\$ 25,559	\$ 27,000	-27.03%	5.64%	\$ 27,500
<i>Auto/Truck Maintenance-Gas</i>	\$ 8,000	\$ 7,855	\$ 8,000	0.00%	1.85%	\$ 8,500
<i>Auto/Truck Maintenance-Diesel</i>	\$ 5,700	\$ 3,239	\$ 5,000	-12.28%	54.37%	\$ 5,500
<i>Sewer Flow Monitoring</i>	\$ 22,000	\$ 23,404	\$ 24,000	9.09%	2.55%	\$ 24,500
<i>Pipeline Maintenance-Sewer</i>	\$ 32,000	\$ 34,880	\$ 32,000	0.00%	-8.26%	\$ 33,000
<i>Camera Van Inspection</i>	\$ 300	\$ 225	\$ 2,000	566.67%	788.89%	\$ 400
<i>Interceptor Maintenance</i>	\$ 15,000	\$ 6,265	\$ 15,000	0.00%	139.43%	\$ 4,000
<i>Sewer Lift Station</i>	\$ 7,000	\$ 1,031	\$ 7,000	0.00%	578.95%	\$ 7,500
TOTAL - COLLECTION SYSTEM EXPENSES	\$ 127,000	\$ 102,458	\$ 120,000	-5.51%	17.12%	\$ 110,900

CVWD FY 2010-11 WASTEWATER BUDGET FINAL

	FY 2009-10 WASTEWATER BUDGET	FY 2009-10 Estimate for YEAR END	FY 2010-11 WASTEWATER BUDGET	Percentage Change from Previous Year Budget	Percentage Change from Previous Year Estimate	FY 2011-12 WASTEWATER FORECAST
GENERAL AND ADMINISTRATIVE EXPENSES						
<i>General Liability Insurance</i>	\$ 54,100	\$ 59,848	\$ 55,500	2.59%	-7.27%	\$ 56,500
<i>Property Insurance</i>	\$ -	\$ -	\$ 6,500			\$ 6,500
<i>Fidelity Insurance</i>	\$ -	\$ -	\$ 500			\$ 500
<i>Accounting</i>	\$ 9,000	\$ 11,910	\$ 11,500	27.78%	-3.44%	\$ 12,000
<i>Legal</i>	\$ 8,000	\$ 9,810	\$ 10,000	25.00%	1.94%	\$ 12,000
<i>Administrative Consultants</i>	\$ 17,000	\$ 13,769	\$ 44,000	158.82%		\$ 45,000
<i>Election Expense</i>	\$ 30,000	\$ 34,204	\$ -	-100.00%	-100.00%	\$ 30,000
<i>Building Maintenance</i>	\$ 3,800	\$ 6,124	\$ 7,000	84.21%	14.30%	\$ 7,100
<i>Landscaping Expense</i>	\$ 2,400	\$ 4,235	\$ 5,000	108.33%	18.06%	\$ 5,500
<i>Supplies & Misc Expense</i>	\$ 5,800	\$ 5,912	\$ 6,000	3.45%	1.49%	\$ 6,400
<i>Computers and Network</i>	\$ 6,500	\$ 5,202	\$ 6,500	0.00%	24.95%	\$ 6,600
<i>Computer Software</i>	\$ 13,000	\$ 13,955	\$ 9,000	-30.77%	-35.51%	\$ 9,500
<i>Computer Maintenance/License</i>	\$ -	\$ -	\$ 13,000			\$ 13,500
<i>Utilities</i>	\$ 6,900	\$ 6,531	\$ 7,000	1.45%	7.18%	\$ 7,100
<i>Land-Line Phones/Communication</i>	\$ 9,500	\$ 10,033	\$ 9,000	-5.26%	-10.30%	\$ 9,500
<i>Cell Phones</i>	\$ 5,000	\$ 4,712	\$ 4,500	-10.00%	-4.50%	\$ 4,700
<i>Printing Expenses</i>	\$ 57,150	\$ 27,871	\$ 8,500	-85.13%	-69.50%	\$ 9,100
<i>Postage Expenses</i>	\$ -	\$ 450	\$ 12,500		2677.78%	\$ 13,100
<i>Copier Expenses</i>	\$ -	\$ 460	\$ 9,000		1856.52%	\$ 9,600
<i>Uncollectible Accounts</i>	\$ 5,500	\$ 1,433	\$ 2,500	-54.55%	74.46%	\$ 2,700
<i>Engineering Expenses</i>	\$ 6,000	\$ 4,225	\$ 6,000	0.00%	42.01%	\$ 6,500
<i>Training Office</i>	\$ 4,600	\$ 797	\$ 2,000	-56.52%	150.94%	\$ 2,100
<i>Conferences & Seminars</i>	\$ 5,000	\$ 1,961	\$ 4,000	-20.00%	103.98%	\$ 4,200
<i>Board Conferences & Seminars</i>	\$ 3,000	\$ 355	\$ 1,800	-40.00%	407.04%	\$ 2,000
<i>Education Reimbursements/Certifications</i>	\$ 100	\$ -	\$ -	-100.00%		\$ -
<i>Mileage Reimbursements</i>	\$ -	\$ 38	\$ 50		31.58%	\$ 100
<i>Safety and Security</i>	\$ 700	\$ -	\$ -	-100.00%		\$ -
<i>Misc Administration</i>	\$ 9,100	\$ 12,175	\$ 4,100	-54.95%	-66.32%	\$ 4,600
<i>Board Misc. Administration</i>	\$ 500	\$ 519	\$ 500	0.00%	-3.66%	\$ 500
<i>Bank Charges</i>	\$ 9,500	\$ 6,289	\$ 6,500	-31.58%	3.36%	\$ 6,600
<i>Uniforms</i>	\$ 250	\$ -	\$ -	-100.00%		\$ -
<i>Interest Expense-Wastewater</i>	\$ 12,000	\$ 1,373	\$ -	-100.00%	-100.00%	\$ -
TOTAL - GENERAL AND ADMINISTRATIVE EXPENSES	\$ 284,400	\$ 244,191	\$ 252,450	-11.23%	3.38%	\$ 293,500
Sewer CIP Expense	\$ 200,000	\$ 113,897	\$ 270,000	35.00%	137.06%	\$ 260,000
TOTAL WASTEWATER EXPENSES	\$ 3,573,120	\$ 2,751,109	\$ 3,272,089	-8.42%	18.94%	\$ 3,387,400
NET WASTEWATER INCOME/(LOSS)	\$ (499,620)	\$ 214,348	\$ (268,589)			\$ (363,400)

Table Water Budget - WB-2 Water Production and Costs

Description	Recorded FY 2008-09	Budget FY 2009-10	Actual FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14
Well Production (Verdugo Basin) (ac-ft)	3,084	3,090	2,702	2,980	3,220	3,295	3,295
Foothill MWD Purchases (ac-ft)	2,004	1,915	1,721	2,020	1,780	1,705	1,705
Total Production (ac-ft) ⁽¹⁾	5,088	5,005	4,423	5,000	5,000	5,000	5,000
Shrinkage (percent)	10%	10%	10%	10%	10%	10%	10%
Total billable consumption (sales)	4,579	4,505	3,981	4,500	4,500	4,500	4,500
FMWD Purchased Water (ac-ft)	2,004	1,915	1,721	2,020	1,780	1,705	1,705
Foothill MWD Unit Charge (\$/ac-ft)	\$876	\$1,209	\$1,251	\$1,266	\$1,312	\$1,450	\$1,589
FMWD Cost	\$1,756,173	\$2,316,105	\$2,153,525	\$2,557,133	\$2,335,269	\$2,472,559	\$2,709,230
Cost Increase from FMWD	\$140	\$333	\$375	\$56	\$46	\$138	\$139
Percent Cost Increase from FMWD	-0.7%	31.9%	42.8%	4.5%	-8.68%	5.88%	9.57%

Notes:

1. All quantities are in Acre-feet (A-F).
2. Assume Water Consumption at 5,000 ac-ft/year from FY 10/11 to FY 14/15

Table Water Budget - WB-2 W	
Description	Forecast FY 2014-15
Well Production (Verdugo Basin) (ac-ft)	3,295
Foothill MWD Purchases (ac-ft)	1,705
Total Production (ac-ft) ⁽¹⁾	5,000
Shrinkage (percent)	10%
Total billable consumption (sales)	4,500
FMWD Purchased Water (ac-ft)	1,705
Foothill MWD Unit Charge (\$/ac-ft)	\$1,741
FMWD Cost	\$2,967,788
Cost Increase from FMWD	\$152
Percent Cost Increase from FMWD	9.54%
Notes:	
1. All quantities are in Acre-feet (A-F).	
2. Assume Water Consumption at 5,000 ac-ft/year	

Water Budget Table WB-3 Sources of Water Funds								
Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Sources of Funds - Variable Sources								
Water Sales - Consumers	\$5,772,236	\$6,069,518	\$5,082,190	\$6,358,857	\$6,918,144	\$7,487,692	\$7,967,813	\$8,374,634
<i>Water Sales - CVWD</i>		\$3,794,916	\$3,072,087	\$3,855,630	\$4,165,693	\$4,742,571	\$5,116,406	\$5,376,625
<i>Water Sale - FMWD</i>		\$2,274,602	\$2,010,103	\$2,503,227	\$2,752,451	\$2,745,121	\$2,851,407	\$2,998,009
Water Sales - Service Charge	\$1,144,523	\$1,253,000	\$1,494,437	\$1,396,000	\$1,603,000	\$1,738,000	\$1,853,000	\$1,951,000
Interest Earned - Water	\$152,547	\$125,000	\$78,506	\$95,000	\$97,000	\$99,000	\$101,000	\$103,000
Gain/Loss on Sale of Assests	(\$1,127)		\$0	\$0	\$0	\$0	\$0	\$0
Subtotal variable sources	\$7,068,179	\$7,447,518	\$6,655,133	\$7,849,857	\$8,618,144	\$9,324,692	\$9,921,813	\$10,428,634
Sources of Funds - Stable Sources								
Fire Service Meter Charge	\$22,920	\$24,000	\$19,848	\$27,000	\$30,000	\$33,000	\$34,000	\$36,000
Late Fees	\$27,802	\$30,000	\$31,346	\$32,000	\$33,000	\$34,000	\$35,000	\$35,000
Fire Hydrant Flow/Backflow Tests	\$8,768	\$5,500	\$5,906	\$6,000	\$7,000	\$8,000	\$9,000	\$10,000
Flooding Meter Charge	\$7,557	\$8,000	\$8,177	\$9,000	\$10,000	\$11,000	\$12,000	\$12,000
Other Income - Water - FMWD	\$6,234	\$9,000	\$6,544	\$8,000	\$9,000	\$10,000	\$11,000	\$13,000
Sundry Income	\$2,562	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Stable Sources	\$75,842	\$78,500	\$71,821	\$82,000	\$89,000	\$96,000	\$101,000	\$106,000
Sources of Funds - CIP Sources								
Glendale Utility Tax Admin. Fee	\$2,700	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0
Water Systems Connect Fee	\$57,362	\$95,000	\$30,756	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000
Meter Installation/Hydrant Charges	\$123,523	\$95,000	\$34,401	\$45,000	\$55,000	\$65,000	\$75,000	\$85,000
Other Income - Water/Grants	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earned - COP Bonds	\$167,066	\$40,831	\$28,063	\$20,000	\$10,000	\$0	\$0	\$0
Subtotal CIP Sources	\$184,552	\$192,800	\$65,157	\$90,000	\$105,000	\$120,000	\$135,000	\$150,000
TOTAL SOURCE OF FUNDS	\$7,328,572	\$7,718,818	\$6,792,111	\$8,021,857	\$8,812,144	\$9,540,692	\$10,157,813	\$10,684,634

Water Budget Table WB-4 - Summary of Water O & M Expenses

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
EXPENSE								
WAGES AND BENEFITS								
Director Fees	\$11,350	\$12,000	\$9,400	\$12,000	\$12,500	\$13,000	\$13,500	\$14,000
Labor								
Officer Salaries	\$131,093	\$101,000	\$125,264	\$136,200	\$138,200	\$140,200	\$142,200	\$144,200
Administrative Services Labor	\$151,595	\$140,000	\$273,962	\$325,000	\$328,000	\$331,000	\$334,000	\$337,000
Administrative Services Labor - OT		\$0	\$6,561	\$4,300	\$5,300	\$6,300	\$7,300	\$8,300
Engineering Department Labor	\$175,193	\$143,000	\$319,336	\$360,300	\$364,300	\$368,300	\$372,300	\$376,300
Engineering Department Labor-OT		\$0	\$2,403	\$900	\$1,900	\$2,400	\$2,900	\$3,400
Auto Allowance		\$0	\$0	\$9,000	\$9,100	\$9,200	\$9,300	\$9,400
Technology Department Labor	\$51,560	\$57,000	\$0	\$0	\$0	\$0	\$0	\$0
Program Specialist Labor	\$101,949	\$81,000	\$0	\$0	\$0	\$0	\$0	\$0
CIP Office Labor (non-capital projects labor)	\$121,797	\$95,000	\$0	\$0	\$0	\$0	\$0	\$0
CIP Office Labor (capital projects labor)		\$329,125	\$95,956	\$0	\$0	\$0	\$0	\$0
Plant - Office Labor	\$187,658	\$195,000	\$193,233	\$218,700	\$220,200	\$222,200	\$224,200	\$226,200
Plant - Office Labor-OT		\$0	\$1,107	\$1,575	\$2,000	\$2,000	\$2,000	\$2,000
System Operators Labor	\$297,125	\$316,000	\$254,006	\$296,000	\$301,000	\$306,000	\$311,000	\$316,000
System Operators Labor-OT		\$0	\$47,707	\$26,500	\$28,000	\$28,000	\$29,000	\$30,000
Utility Workers Labor	\$256,007	\$326,000	\$258,130	\$369,100	\$372,100	\$375,100	\$378,100	\$381,100
Utility Workers Labor-OT		\$0	\$32,604	\$23,300	\$24,000	\$25,000	\$26,000	\$27,000
Standby Pay		\$0	\$0	\$45,000	\$47,000	\$49,000	\$51,000	\$53,000
Sick and Vacation								
Foothill - Sick and Vacation	\$68,768	\$68,500	\$99,982	\$122,700	\$123,700	\$124,700	\$125,700	\$126,700
Glenwood - Sick and Vacation	\$104,527	\$104,000	\$96,572	\$81,200	\$82,200	\$83,200	\$84,200	\$85,200
Mills - Sick and Vacation	\$24,756	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
Taxes - Payroll	\$121,308	\$131,000	\$123,388	\$121,400	\$122,900	\$124,400	\$125,900	\$127,400
PERS Retirement	\$326,946	\$363,000	\$269,273	\$288,200	\$290,200	\$292,200	\$294,200	\$296,200
Workers' Compensation								
Foothill - Workers' Compensation	\$7,366	\$10,000	\$9,132	\$15,000	\$15,500	\$16,000	\$16,500	\$17,000
Glenwood - Workers' Compensation	\$33,963	\$41,000	\$29,290	\$63,300	\$65,800	\$68,300	\$70,800	\$73,300
Mills - Workers' Compensation	\$3,737	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
Group Insurance - Health, Dental, Life Insurance, etc..								
Health and Dental and Vision - Office	\$91,187	\$103,300	\$114,790	\$123,300	\$130,100	\$136,100	\$142,100	\$148,100
Life & Disability Insurance - Office			\$1,240	\$6,400	\$6,500	\$6,600	\$6,700	\$6,800
Health and Dental and Vision - Plant	\$105,469	\$117,455	\$111,294	\$118,600	\$126,600	\$134,600	\$142,600	\$150,600
Life & Disability Insurance - Plant			\$3,607	\$3,200	\$3,300	\$3,400	\$3,500	\$3,600
Mills - Group Insurance	\$21,818	\$24,770	\$0	\$0	\$0	\$0	\$0	\$0
Self Insurance			\$6,745	\$14,400	\$15,000	\$16,000	\$17,000	\$18,000
Retiree - Health Care Expense	\$60,781	\$67,900	\$60,855	\$69,900	\$73,900	\$77,900	\$81,900	\$85,900
Labor Transfer to Capital		(\$329,125)		(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)
TOTAL WAGES AND BENEFITS	\$2,456,000	\$2,527,000	\$2,545,837	\$2,605,000	\$2,659,300	\$2,711,000	\$2,764,000	\$2,817,000
PLANT WATER OPERATION								

Water Budget Table WB-4 - Summary of Water O & M Expenses

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Utilities								
<i>Glenwood - Utilities</i>	\$9,509	\$9,600	\$6,945	\$8,000	\$8,200	\$8,400	\$8,600	\$8,800
Glenwood - Phone	\$18,085	\$26,500	\$22,710	\$26,500	\$27,000	\$27,500	\$28,000	\$28,500
Glenwood - Cell Phones	\$9,333	\$7,800	\$7,544	\$7,800	\$8,000	\$8,200	\$8,400	\$8,600
Glenwood - Plant Maintenance	\$25,381	\$12,000	\$4,630	\$7,000	\$7,500	\$8,000	\$8,500	\$9,000
Landscaping Expense								
<i>Glenwood - Landscape</i>	\$5,299	\$4,200	\$6,151	\$4,200	\$4,500	\$4,800	\$5,100	\$5,400
SCADA - Telemetering & Signal	\$14,709	\$15,600	\$12,237	\$15,000	\$16,000	\$17,000	\$18,000	\$19,000
<i>SCADA Hardware</i>	\$2,526	\$4,000	\$8,350	\$7,000	\$8,000	\$9,000	\$10,000	\$11,000
<i>SCADA Software</i>	\$3,524	\$5,000	\$0	\$6,000	\$7,000	\$8,000	\$9,000	\$10,000
<i>SCADA Phone Lines & Cell Data Lines</i>	\$20,366	\$30,700	\$24,253	\$20,000	\$22,000	\$11,000	\$5,500	\$5,500
<i>Telemetry System Consultants</i>	\$975	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
Lab & Sampling	\$47,861	\$58,000	\$44,593	\$46,000	\$47,000	\$48,000	\$49,000	\$50,000
<i>Lab & Sampling - MTBE</i>	\$43,466	\$45,000	\$41,710	\$43,000	\$30,000	\$20,000	\$20,000	\$20,000
Chlorine & Treatment	\$51,075	\$53,000	\$44,735	\$53,000	\$54,000	\$55,000	\$56,000	\$57,000
Nitrate Plant Maintenance	\$47,944	\$62,000	\$58,221	\$60,000	\$61,000	\$62,000	\$63,000	\$64,000
Glenwood - Uniforms	\$8,917	\$8,500	\$4,942	\$6,000	\$7,000	\$7,500	\$8,000	\$8,500
Safety and Security System								
<i>Glenwood - Safety and Security System</i>	\$21,741	\$14,000	\$12,056	\$13,000	\$13,500	\$14,000	\$14,500	\$15,000
Permit & Assessment Fees	\$1,251	\$1,500	\$1,129	\$1,300	\$1,500	\$1,700	\$1,900	\$2,100
Glenwood - Tools & Supplies	\$23,532	\$15,000	\$18,897	\$25,000	\$26,000	\$27,000	\$28,000	\$29,000
Glenwood - Printing, Postage, Stationery	\$1,095	\$2,250	\$0	\$0	\$0	\$0	\$0	\$0
Glenwood - Misc Administrative	\$655	\$800	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PLANT WATER OPERATION	\$357,244	\$385,450	\$319,103	\$348,800	\$348,200	\$337,100	\$341,500	\$351,400
DISTRIBUTION SYSTEM EXPENSES								
Meters - Maintenance	\$74,069	\$30,000	\$63,791	\$70,000	\$70,500	\$71,000	\$71,500	\$72,000
<i>Meters - Paving</i>	\$146,877	\$145,000	\$34,165	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000
<i>Meters - Repair/Replacement/Upgrade</i>	\$198	\$1,000	\$19,750	\$20,000	\$20,500	\$21,000	\$21,500	\$22,000
<i>Meters - Lateral Leaks</i>	\$312	\$2,500	\$51,929	\$38,000	\$38,500	\$39,000	\$39,500	\$40,000
<i>Meters - Trench Plate Rentals</i>	\$915	\$800	\$380	\$2,000	\$2,500	\$2,700	\$2,900	\$3,100
Pipelines - Maintenance	\$68,909	\$27,000	\$51,034	\$27,000	\$27,500	\$28,500	\$29,500	\$30,500
<i>Pipelines - Paving</i>	\$33,108	\$25,000	\$2,181	\$25,000	\$25,500	\$26,500	\$27,500	\$28,500
<i>Pipelines - Fire Hydrant & Fire Service Repair/Replace</i>	\$810	\$1,500	\$6,482	\$1,500	\$2,000	\$2,500	\$3,000	\$3,500
<i>Pipelines - Leak Detection/Leak Repair</i>	\$15,723	\$10,000	\$4,179	\$0	\$10,000	\$0	\$10,000	\$0
<i>Pipelines - Trench Plate Rentals</i>	\$1,223	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Pipelines - Water Sampling Stations</i>	\$0	\$2,000	\$3,626	\$0	\$2,000	\$0	\$0	\$0
<i>Pipelines - Valves</i>	\$0	\$10,000	\$1,580	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
Backflow Expense	\$0	\$500	\$445	\$500	\$1,000	\$1,500	\$1,500	\$1,500
Reservoir - Maintenance	\$25,435	\$33,000	\$21,581	\$30,000	\$30,500	\$31,000	\$31,500	\$32,000
<i>Reservoir - Landscape</i>	\$23,127	\$28,000	\$22,483	\$25,000	\$25,500	\$26,000	\$26,500	\$27,000
Wells - Maintenance	\$14,753	\$12,500	\$11,032	\$12,000	\$12,500	\$13,000	\$13,500	\$14,000
<i>Wells - Landscape</i>	\$5,118	\$6,200	\$6,509	\$6,000	\$6,500	\$7,000	\$7,500	\$8,000

Water Budget Table WB-4 - Summary of Water O & M Expenses

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
<i>Wells - Rent</i>	\$300	\$300	\$0	\$300	\$300	\$300	\$300	\$300
Booster - Maintenance	\$35,030	\$41,000	\$18,709	\$30,000	\$31,000	\$32,000	\$33,000	\$34,000
Emergency Generators	\$12,287	\$15,000	\$8,777	\$9,000	\$9,500	\$10,000	\$10,500	\$11,000
Auto/Truck - Maintenance	\$49,162	\$52,600	\$53,794	\$52,600	\$53,100	\$53,600	\$54,100	\$54,600
<i>Auto/Truck - Gas</i>	\$19,794	\$25,000	\$23,505	\$25,000	\$25,500	\$26,000	\$26,500	\$27,000
<i>Auto/Truck - Diesel</i>	\$11,586	\$18,000	\$10,131	\$14,000	\$14,500	\$15,000	\$15,500	\$16,000
Taxes - Property	\$5,010	\$10,000	\$8,974	\$9,000	\$9,500	\$9,700	\$9,900	\$10,100
TOTAL DISTRIBUTION SYSTEM EXPENSES	\$543,747	\$498,900	\$425,037	\$446,900	\$473,900	\$477,300	\$502,200	\$507,100
GENERAL AND ADMINISTRATIVE EXPENSES								
Engineering Department	\$13,552	\$15,000	\$13,669	\$13,000	\$15,000	\$15,500	\$16,000	\$16,500
Accounting - Audit	\$8,488	\$9,000	\$11,910	\$11,500	\$11,700	\$11,900	\$12,100	\$12,300
Legal Consulting Fees	\$84,700	\$50,000	\$79,441	\$62,000	\$63,000	\$64,000	\$65,000	\$66,000
Administrative Consultants	\$93,750	\$75,000	\$77,883	\$75,000	\$100,500	\$90,500	\$80,500	\$70,500
<i>MTBE Consultants</i>			\$643	\$150,000	\$40,000	\$20,000	\$0	\$0
<i>Telemetry System Consultants</i>	\$0	\$5,000	\$0	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000
<i>IT Consultants</i>	\$8,418	\$14,000	\$7,018	\$13,000	\$10,000	\$10,000	\$10,000	\$10,000
General Liability Insurance	\$47,134	\$54,100	\$59,848	\$62,500	\$65,600	\$68,600	\$71,600	\$74,600
Property Insurance			\$0	\$6,500	\$6,800	\$7,100	\$7,400	\$7,700
Fidelity Insurance			\$0	\$500	\$600	\$700	\$800	\$900
Office Maintenance								
<i>Foothill - Office Maintenance</i>	\$7,640	\$8,000	\$16,895	\$14,000	\$14,200	\$14,400	\$14,600	\$14,800
<i>Mills - Office Maintenance</i>	\$3,672	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Office Maintenance</i>	\$568	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Landscape Maintenance								
<i>Foothill - Landscape</i>	\$4,888	\$4,600	\$12,734	\$13,000	\$13,200	\$13,400	\$13,600	\$13,800
<i>Mills - Landscape</i>	\$3,187	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Landscape</i>	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies & Misc Expenses								
<i>Foothill - Office Supplies & Misc Expenses</i>	\$5,360	\$5,500	\$6,669	\$6,000	\$6,100	\$6,200	\$6,300	\$6,400
<i>Mills - Office Supplies & Misc Expenses</i>	\$435	\$500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Office Supplies & Misc Expenses</i>	\$88	\$100	\$0	\$0	\$0	\$0	\$0	\$0
Computers Hardware								
<i>Foothill - Computers Hardware</i>	\$6,526	\$4,950	\$5,354	\$7,000	\$7,500	\$8,000	\$8,500	\$9,000
<i>Glenwood - Computers Hardware</i>	\$1,447	\$3,800	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Computers Hardware</i>	\$205	\$300	\$0	\$0	\$0	\$0	\$0	\$0
Computer Software								
<i>Foothill - Computer Software</i>	\$26,430	\$20,000	\$16,154	\$16,000	\$17,000	\$18,000	\$19,000	\$20,000
<i>Glenwood - Computers Software</i>	\$0	\$3,250	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Computers Software</i>	\$357	\$500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Computer Software Maintenance/License</i>	\$0	\$0	\$0	\$13,000	\$14,000	\$15,000	\$16,000	\$17,000
Utilities								
<i>Foothill - Utilities</i>	\$10,665	\$10,000	\$10,972	\$12,000	\$12,500	\$13,000	\$13,500	\$14,000

Water Budget Table WB-4 - Summary of Water O & M Expenses

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
<i>Mills - Utilities</i>	\$2,620	\$2,600	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Utilities</i>	\$517	\$600	\$0	\$0	\$0	\$0	\$0	\$0
Phones and Communications								
<i>Foothill - Phones and Communications</i>	\$22,170	\$32,500	\$24,635	\$28,000	\$28,500	\$29,000	\$29,500	\$30,000
<i>Mills - Phones and Communications</i>	\$3,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Phones and Communications</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cell Phones								
<i>Foothill - Cell Phones</i>	\$9,796	\$9,600	\$14,966	\$14,000	\$14,300	\$14,600	\$14,900	\$15,200
<i>Mills - Cell Phones</i>	\$3,677	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0
Printing, Postage, Stationery, Copier Maintenance								
<i>Foothill - Printing, Postage, Stationery, Copier Maint.</i>	\$45,647	\$57,000	\$28,715	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
<i>Mills - Printing, Postage, Stationery, Copier Maint.</i>	\$80	\$150	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Printing, Postage, Stationery, Copier Maint.</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Postage Expenses</i>	\$0	\$0	\$450	\$12,500	\$13,000	\$13,500	\$14,000	\$14,500
<i>Copier Expenses</i>	\$0	\$0	\$460	\$9,000	\$9,500	\$10,000	\$10,500	\$11,000
Election Expense	\$0	\$30,000	\$34,204	\$0	\$35,000	\$0	\$35,000	\$0
Uncollectible Accounts-Water	\$531	\$5,500	\$4,832	\$5,500	\$6,000	\$6,100	\$6,200	\$6,300
Water System Fees (DHS, RWQCB, LAFCO, Misc)	\$32,682	\$15,000	\$22,052	\$25,000	\$26,000	\$27,000	\$28,000	\$29,000
<i>ULARA Costs</i>	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0
Training								
<i>Foothill - Training</i>	\$8,148	\$11,000	\$5,286	\$12,000	\$12,200	\$12,400	\$12,600	\$12,800
<i>Glenwood - Training</i>	\$8,536	\$12,000	\$9,580	\$10,000	\$10,200	\$10,400	\$10,600	\$10,800
<i>Mills - Training</i>	\$1,833	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0
Education Reimbursement/Certifications								
<i>Foothill - Education Reimbursement/Certifications</i>	\$329	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Glenwood - Education Reimbursement/Certifications</i>	\$1,581	\$2,000	\$2,833	\$4,000	\$4,100	\$4,200	\$4,300	\$4,400
<i>Mills - Education Reimbursement/Certifications</i>	\$184	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Conferences and Seminars								
<i>Foothill - Conferences and Seminars</i>	\$15,966	\$15,000	\$9,496	\$15,500	\$16,500	\$17,500	\$18,500	\$19,500
<i>Glenwood - Conferences and Seminars</i>	\$708	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Conferences and Seminars</i>	\$7	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Board of Directors - Conferences and Seminars</i>	\$9,845	\$9,000	\$1,993	\$7,200	\$7,400	\$7,600	\$7,800	\$8,000
Water Conservation	\$57,975	\$80,000	\$38,389	\$60,000	\$62,000	\$64,000	\$66,000	\$68,000
<i>Advertising - Water Conservation</i>	\$2,551	\$0	\$50	\$0	\$0	\$0	\$0	\$0
<i>Turf Rebates - Water Conservation</i>	\$10,114	\$16,000	\$19,421	\$16,000	\$18,000	\$20,000	\$22,000	\$24,000
<i>Water Awareness Day - Water Conservation</i>	\$25,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Washer Rebates - Water Conservation</i>	\$1,922	\$5,000	\$0	\$25,000	\$27,500	\$30,000	\$32,500	\$35,000
<i>Interns</i>	\$620	\$16,000	\$15,851	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500
Safety Equipment								
<i>Foothill - Safety Equipment</i>	\$1,543	\$1,500	\$5,088	\$2,500	\$2,600	\$2,700	\$2,800	\$2,900
<i>Mills - Safety Equipment</i>	\$320	\$350	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms								

Water Budget Table WB-4 - Summary of Water O & M Expenses

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
<i>Foothill - Uniforms</i>	\$270	\$350	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Uniforms</i>	\$34	\$50	\$0	\$0	\$0	\$0	\$0	\$0
Misc Administration								
<i>Foothill - Misc Administration</i>	\$30,646	\$23,000	\$23,465	\$14,000	\$14,300	\$14,600	\$14,900	\$15,200
<i>Mills - Misc Administration</i>	\$38	\$100	\$0	\$0	\$0	\$0	\$0	\$0
<i>Board of Directors - Misc Administration</i>	\$1,251	\$2,000	\$1,558	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
<i>Mileage Reimbursements</i>			\$112	\$100	\$150	\$200	\$250	\$300
Bank Charges	\$8,660	\$9,500	\$7,918	\$8,500	\$8,750	\$9,000	\$9,250	\$9,500
Amortization of Intangibles	\$14,584	\$15,100	\$13,840	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	\$651,744	\$684,100	\$604,384	\$783,800	\$755,200	\$712,100	\$739,000	\$715,900
Fire & Debris Recovery								
<i>Pickens Canyon</i>			\$112,780					
<i>Edmund #2</i>			\$90,590					
<i>Shields</i>			\$7,962					
<i>Goss Canyon</i>			\$3,312					
<i>Eagle Canyon</i>			\$17,667					
<i>Ocean View Blvd</i>			\$12,168					
<i>Emergency Operations</i>			\$21,395	\$75,000	\$50,000	\$50,000	\$0	\$0
FIRE & DEBRIS RECOVERY	\$0	\$0	\$265,875	\$75,000	\$50,000	\$50,000	\$0	\$0
TOTAL EXPENSE	\$4,008,734	\$4,095,450	\$4,160,236	\$4,259,500	\$4,286,600	\$4,287,500	\$4,346,700	\$4,391,400
Total O & M Expense (w/o Labor & Benefits)	\$1,552,734	\$1,568,450	\$1,614,399	\$1,654,500	\$1,627,300	\$1,576,500	\$1,582,700	\$1,574,400

Water Budget Table WB-5 Water O & M Expenses - Purchase Water & Power

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Purchased water (ac-ft)	2,004	1,915	1,721	2,020	1,780	1,705	1,705	1,705
Projected FMWD Cost	\$1,779,854	\$2,316,105	\$2,153,525	\$2,557,133	\$2,335,269	\$2,472,559	\$2,709,230	\$2,967,788
Purchased Power Cost	\$710,323	\$800,000	\$670,000	\$800,000	\$840,000	\$882,000	\$926,000	\$972,000
SCE	\$267,977	\$337,030	\$266,413	\$320,000	\$336,000	\$352,800	\$370,440	\$388,962
Glendale	\$449,949	\$463,082	\$403,320	\$480,000	\$504,000	\$529,200	\$555,660	\$583,443
% increase - Import Water	0.7%	30.1%	21.0%	18.7%	-8.7%	5.9%	9.6%	9.5%
% Increase - Power	1.3%	12.6%	-5.7%	19.4%	5.0%	5.0%	5.0%	5.0%

Water Budget Table WB - 6 Water Capital Outlay & Equipment

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Capital Outlay								
Web Site Design	\$2,620							
Security Fence - Penn	\$1,191							
Arc Flash Study	\$26,183	\$15,000	\$6,720					
Upgrade SCADA Equipment	\$32,492	\$20,000	\$17,485	\$15,000	\$15,000	\$15,000	\$30,000	
Upgrade Computer Hardware	\$29,723	\$10,000	\$30,370	\$17,000	\$15,000	\$15,000	\$30,000	
Misc.	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$15,000
CO Total	\$92,209	\$45,000	\$54,575	\$32,000	\$35,000	\$35,000	\$35,000	\$75,000
Capital - Equipment								
Upgrade to Main Office	\$2,648	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Safety Equipment	\$6,036	\$2,000	\$0	\$2,500	\$5,000	\$5,000	\$5,000	\$5,000
New Small Dump Truck - Unit 13		\$49,000	\$44,890					
Smog Devices - Units 20, 25 & 31		\$20,000	\$19,526	\$20,000	\$20,000			
Vehicle Replacement - Unit 14				\$17,500				
Front End Loader				\$48,000				
Vehicle Replacement - Units 4 & 12					\$60,000			
Vehicle Replacement - Units 10 & 23						\$70,000		
Vehicle Replacement - Unit 11 & 24							\$70,000	
Vehicle Replacement - Units 1								\$30,000
CE Total	\$8,684	\$71,000	\$64,416	\$88,000	\$85,000	\$80,000	\$80,000	\$40,000
CO & CE - Total	\$100,893	\$116,000	\$118,991	\$120,000	\$120,000	\$115,000	\$115,000	\$115,000

Water Budget Table WB -7 Water - Capital Improvement Projects

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Capital Improvement Project								
Water Supply Total	\$214,830	\$387,000	\$62,418	\$150,000	\$150,000	\$170,000	\$170,000	\$170,000
Water Storage Total	\$283,000	\$15,000	\$11,984	\$0	\$0	\$80,000	\$80,000	\$80,000
Water Distribution Total	\$1,096,150	\$947,000	\$614,516	\$981,700	\$795,000	\$650,000	\$650,000	\$650,000
Water Treatment Total	\$206,000	\$25,000	\$14,550	\$0	\$150,000	\$75,000	\$75,000	\$75,000
Technology Total	\$268,540	\$195,000	\$44,386	\$140,000	\$50,000	\$100,000	\$100,000	\$100,000
Public Safety/Emergency Response	\$43,235	\$90,000	\$76,200	\$167,000	\$75,000	\$100,000	\$100,000	\$100,000
Facilities & Planning Total	\$86,367	\$76,000	\$0	\$311,300	\$425,000	\$75,000	\$75,000	\$75,000
Total CIP	\$2,198,122	\$1,735,000	\$824,054	\$1,750,000	\$1,645,000	\$1,250,000	\$1,250,000	\$1,250,000

Water Budget Table WB - 8 Water Reserve Targets

Description	Recorded FY 2008-09	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14
Rate stabilization (a)	\$1,443,059	\$1,270,548	\$1,589,750	\$1,729,500	\$1,872,000	\$1,991,750
Emergency fund (b)	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Working cash (c)	\$1,170,000	\$930,000	\$970,000	\$1,180,000	\$1,190,000	\$1,210,000
Total target cash reserves	\$3,363,059	\$2,950,548	\$3,309,750	\$3,659,500	\$3,812,000	\$3,951,750

- a. Rate stabilization reserves are based on 25 percent of total water commodity sales
- b. Emergency reserves equal \$750,000.
- c. Working cash is based on two months of O&M less purchased water

Water Budget Table WB - 8 Water	
Description	Forecast FY 2014-15
Rate stabilization (a)	\$2,093,750
Emergency fund (b)	\$750,000
Working cash (c)	\$1,220,000
Total target cash reserves	\$4,063,750
a. Rate stabilization reserves are based b. Emergency reserves equal \$750,000. c. Working cash is based on two months	

Water Budget Table WB-9 - Total Sources - Final Budget at 5,000 ac-ft/yr & \$500k transfer from Wastewater Fund

	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13
REVENUE						
<i>Service Readiness Charge Revenue</i>	\$1,144,523	\$1,251,000	\$1,494,437	\$1,396,000	\$1,603,000	\$1,738,000
<i>Metered sales of water (CVWD Costs)</i>	\$5,772,236	\$3,784,000	\$3,072,087	\$3,856,000	\$4,166,000	\$4,743,000
<i>Required metered sales of water (FMWD Costs)</i>	\$0	\$2,414,000	\$2,010,103	\$2,503,000	\$2,752,000	\$2,745,000
<i>Interest Income - Water Reserves</i>	\$152,547	\$125,000	\$78,506	\$95,000	\$97,000	\$99,000
<i>Source of Funds - Other Sources</i>	\$74,715	\$80,000	\$71,821	\$82,000	\$89,000	\$96,000
<i>Sources of Funds - CIP Sources</i>	\$184,552	\$193,000	\$65,157	\$90,000	\$105,000	\$120,000
<i>Transfer from Wastewater</i>	\$0	\$0	\$0	\$500,000	\$0	\$0
TOTAL REVENUE	\$7,328,573	\$7,847,000	\$6,792,111	\$8,522,000	\$8,812,000	\$9,541,000
M & O, PURCHASE WATER and CAPITAL						
<i>Labor & benefits</i>	\$2,456,000	\$2,527,000	\$2,545,837	\$2,605,000	\$2,659,300	\$2,711,000
<i>Purchased Water</i>	\$1,779,854	\$2,361,000	\$2,153,525	\$2,557,000	\$2,335,000	\$2,473,000
<i>Power</i>	\$710,323	\$800,000	\$670,000	\$800,000	\$840,000	\$882,000
<i>Operating expenses</i>	\$1,552,734	\$1,573,000	\$1,614,399	\$1,654,500	\$1,627,300	\$1,576,500
<i>Capital Outlay & Equipment</i>	\$100,893	\$116,000	\$118,991	\$120,000	\$120,000	\$115,000
<i>Debt Service (principal & interest)</i>	\$427,638	\$615,200	\$615,200	\$612,600	\$615,000	\$615,000
<i>Capital Improvement Projects (pay as you go)</i>	\$0	\$0	\$0	\$0	\$1,243,655	\$1,250,000
TOTAL M & O, PURCHASE WATER and CAPITAL	\$7,027,442	\$7,992,200	\$7,717,952	\$8,349,100	\$9,440,255	\$9,622,500
INCREASE (DECREASE) TO CASH FLOW	\$301,130	(\$145,200)	(\$925,841)	\$172,900	(\$628,255)	(\$81,500)
<i>FY begin available Water Reserves</i>	\$4,977,245	\$5,278,375	\$5,278,375	\$4,352,535	\$4,525,435	\$3,897,180
<i>FY End Water Reserves</i>	\$5,278,375	\$5,133,175	\$4,352,535	\$4,525,435	\$3,897,180	\$3,815,680
TOTAL TARGET WATER CASH RESERVES	\$3,363,059	\$3,650,000	\$2,950,548	\$3,309,750	\$3,659,500	\$3,812,000
<i>Above or (below) Target Reserves</i>	\$1,915,316	\$1,483,175	\$1,401,987	\$1,215,685	\$237,680	\$3,680
<i>Effective date of water rates</i>	1/1/09	1/1/10	1/1/10	1/1/11	1/1/12	1/1/13
<i>Projected Rate Increase for Service Charge</i>	5.1%	2.0%	2.0%	20.5%	9.3%	7.1%
<i>Service rates (\$/month for 3/4" meter)</i>	\$12.20	\$12.44	\$12.44	\$15.00	\$16.40	\$17.60
<i>Projected Rate Increase for Quantity Charge</i>	5.1%	2.0%	2.0%	8.3%	9.3%	7.1%
<i>Quantity Charge: (\$/kgal)</i>	\$4.10	\$4.18	\$4.18	\$4.53	\$4.95	\$5.30

FMWD Quantity Charge: (\$/kgal)	\$1.15		\$1.55	\$1.55		\$1.90		\$1.85	\$1.90
CVWD Quantity Charge: (\$/kgal)	\$2.95		\$2.63	\$2.63		\$2.63		\$3.10	\$3.40

Capital Improvement Project Bonds									
FY Begin - CIP Funds	\$4,935,624		\$2,904,568	\$2,904,568		\$2,121,345		\$391,345	\$0
Cost of Capital Improvement Projects	\$2,198,122		\$1,735,000	\$824,054		\$1,750,000		\$1,645,000	\$0
Interest Earned - 2007 COPS Proceeds	\$167,066		\$110,000	\$40,831		\$20,000		\$10,000	\$0
FY end - CIP Funds	\$2,904,568		\$1,279,568	\$2,121,345		\$391,345		(\$1,243,655)	\$0

Legend
Blue - Recorded Revenues & Expenses
Brown - Budget & Projected Revenues & Expenses
Black - Budgeted Revenues & Expenses
Green - Projected Revenues & Expenses

Water Budget Table WB-9 - Total Source		
	Forecast FY 2013-14	Forecast FY 2014-15
REVENUE		
<i>Service Readiness Charge Revenue</i>	\$1,853,000	\$1,951,000
<i>Metered sales of water (CVWD Costs)</i>	\$5,116,000	\$5,377,000
<i>Required metered sales of water (FMWD Costs)</i>	\$2,851,000	\$2,998,000
<i>Interest Income - Water Reserves</i>	\$101,000	\$103,000
<i>Source of Funds - Other Sources</i>	\$101,000	\$106,000
<i>Sources of Funds - CIP Sources</i>	\$135,000	\$150,000
<i>Transfer from Wastewater</i>	\$0	\$0
TOTAL REVENUE	\$10,157,000	\$10,685,000
M & O, PURCHASE WATER and CAPITAL		
<i>Labor & benefits</i>	\$2,764,000	\$2,817,000
<i>Purchased Water</i>	\$2,709,000	\$2,968,000
<i>Power</i>	\$926,000	\$972,000
<i>Operating expenses</i>	\$1,582,700	\$1,574,400
<i>Capital Outlay & Equipment</i>	\$115,000	\$115,000
<i>Debt Service (principal & interest)</i>	\$615,000	\$615,000
<i>Capital Improvement Projects (pay as you go)</i>	\$1,250,000	\$1,250,000
TOTAL M & O, PURCHASE WATER and CAPITAL	\$9,961,700	\$10,311,400
INCREASE (DECREASE) TO CASH FLOW	\$195,300	\$373,600
<i>FY begin available Water Reserves</i>	\$3,815,680	\$4,010,980
<i>FY End Water Reserves</i>	\$4,010,980	\$4,384,580
TOTAL TARGET WATER CASH RESERVES	\$3,951,750	\$4,063,750
<i>Above or (below) Target Reserves</i>	\$59,230	\$320,830
<i>Effective date of water rates</i>	1/1/14	1/1/15
<i>Projected Rate Increase for Service Charge</i>	5.7%	4.5%
<i>Service rates (\$/month for 3/4" meter)</i>	\$18.60	\$19.40
<i>Projected Rate Increase for Quantity Charge</i>	5.7%	4.5%
<i>Quantity Charge: (\$/kgal)</i>	\$5.60	\$5.85

FMWD Quantity Charge: (\$/kgal)	\$2.00	\$2.10
CVWD Quantity Charge: (\$/kgal)	\$3.60	\$3.75
Capital Improvement Project Bonds		
FY Begin - CIP Funds	\$0	\$0
Cost of Capital Improvement Projects	\$0	\$0
Interest Earned - 2007 COPS Proceeds	\$0	\$0
FY end - CIP Funds	\$0	\$0
Legend Blue - Recorded Revenues & Expenses Brown - Budget & Projected Revenues & Expenses Black - Budgeted Revenues & Expenses Green - Projected Revenues & Expenses		

Wastewater Budget Table WWB-1 Projected Wastewater Accounts									
Wastewater Accounts		Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Residential Units - EDU									
Single Family	5,262	5,270	5,270	5,270	5,270	5,270	5,270	5,270	5,270
Multi-family	2,570	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590
Total Residential Units - EDU		7,832	7,860	7,860	7,860	7,860	7,860	7,860	7,860
Total No. of Accounts - Commercial		170	172	172	172	172	172	172	172
Total No. of Accounts - School		6	6	6	6	6	6	6	6
Total EDUs		8,008	8,038	8,038	8,038	8,038	8,038	8,038	8,038
Projected No. of Account Annual Increase			30	0	0	0	0	0	0
Projected Percent of Account Annual Increase			0.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Note: EDU = Equivalent Dwelling Units									

Wastewater Budget Table WWB-2 Revenues

User Group	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Wastewater User and Standby Charge Revenues								
Single family dwelling unit	\$1,685,350	\$1,739,000	\$1,730,485	\$1,739,000	\$1,739,000	\$1,739,000	\$1,739,000	\$1,739,100
Multiple family dwelling	\$678,547	\$855,000	\$850,813	\$855,000	\$855,000	\$855,000	\$855,000	\$854,700
Total School charges	\$88,754	\$83,000	\$82,594	\$82,000	\$80,000	\$78,000	\$77,000	\$80,000
Total Commercial user charges	\$153,478	\$190,000	\$189,069	\$195,000	\$204,000	\$213,000	\$200,000	\$209,000
Total user charge revenues	\$2,606,129	\$2,867,000	\$2,852,961	\$2,871,000	\$2,878,000	\$2,885,000	\$2,871,000	\$2,882,800
Permit/Connection Fees								
Sewer Permits/Connections Fees	\$8,292	\$5,000	\$237	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Late Fees	\$30,087	\$30,000	\$16,615	\$20,000	\$21,000	\$22,000	\$23,000	\$24,000
Sewer Connection Fee (CVWD)	\$8,693	\$10,000	\$16,726	\$15,000	\$17,000	\$19,000	\$21,000	\$23,000
Sewer Connection Fee (Admin Fee)	\$593	\$1,500	\$1,154	\$1,500	\$5,000	\$5,000	\$5,000	\$5,000
Misc. Revenue	\$7,481	\$10,000	\$40	\$5,000	\$7,000	\$9,000	\$11,000	\$13,000
Total permit/connection fee	\$55,146	\$56,500	\$34,772	\$42,500	\$51,000	\$56,000	\$61,000	\$66,000
Interest Earned	\$221,467	\$150,000	\$77,724	\$90,000	\$95,000	\$100,000	\$105,000	\$110,000
Total Revenue	\$2,882,742	\$3,073,500	\$2,965,457	\$3,003,500	\$3,024,000	\$3,041,000	\$3,037,000	\$3,058,800

Wastewater Budget Table WWB-3 City of Los Angeles O & M and Capital Expense

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
City of Los Angeles Projection O & M	\$262,652	\$700,185	\$450,000	\$607,638	\$600,800	\$626,600	\$653,100	\$674,700
City of Los Angeles Projection Capital	\$433,596	\$890,185	\$520,620	\$450,651	\$515,100	\$368,900	\$327,500	\$605,700
City of Los Angeles Projection Total	\$696,248	\$1,590,370	\$970,620	\$1,058,289	\$1,115,900	\$995,500	\$980,600	\$1,280,400

Notes:

a. Source through FY 2010-11: City of Los Angeles - Amalgamated System Sewer Service Charges (ASSSC) include both capital and O&M charges dated 2/2010

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses									
Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15	
TREATMENT AND DISPOSAL CHARGES									
Los Angeles ASSOC	\$696,000	\$1,590,370	\$970,602	\$1,058,289	\$1,115,900	\$995,500	\$980,600	\$1,280,400	
Los Angeles ASSS Facilities Charges	\$11,500	\$12,000	\$15,000	\$12,000	\$12,500	\$12,500	\$12,500	\$12,500	
TOTAL TREATMENT AND DISPOSAL CHARGES	\$708,000	\$1,602,000	\$985,602	\$1,070,000	\$1,128,000	\$1,008,000	\$993,000	\$1,293,000	
COMPENSATION AND BENEFITS									
Director Fees	\$11,220	\$12,000	\$9,400	\$12,000	\$12,500	\$13,000	\$13,500	\$14,000	
Labor									
Officer Salaries	\$132,559	\$101,000	\$125,191	\$136,200	\$139,000	\$142,000	\$145,000	\$148,000	
Administrative Services Labor	\$145,946	\$139,000	\$218,580	\$253,200	\$258,000	\$263,000	\$268,000	\$273,000	
Administrative Services Labor - OT	\$0	\$0	\$6,482	\$4,300	\$4,000	\$4,000	\$4,000	\$4,000	
Engineering Department Labor	\$78,112	\$111,000	\$137,899	\$194,000	\$198,000	\$202,000	\$206,000	\$210,000	
Engineering Department Labor-OT	\$0	\$0	\$665	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
Auto Allowance	\$0	\$0	\$0	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	
Technology Department Labor	\$48,525	\$57,000	\$0	\$0	\$0	\$0	\$0	\$0	
Program Specialist Labor	\$29,408	\$27,000	\$0	\$0	\$0	\$0	\$0	\$0	
CIP Office Labor (non-capital projects labor)	\$12,851	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0	
CIP Office Labor (capital projects labor)	\$0	\$67,150	\$11,631	\$0	\$0	\$0	\$0	\$0	
Plant - Office Labor	\$64,481	\$65,000	\$65,238	\$72,900	\$74,000	\$75,000	\$77,000	\$79,000	
System Operators Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Plant - Office Labor-OT	\$0	\$0	\$418	\$500	\$1,000	\$1,000	\$1,000	\$1,000	
Maintenance Workers Labor	\$173,209	\$191,000	\$152,417	\$183,000	\$187,000	\$191,000	\$195,000	\$199,000	
Maintenance Workers Labor-OT	\$0	\$0	\$25,551	\$18,200	\$19,000	\$19,000	\$19,000	\$19,000	
Standby Pay	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Labor Total	\$696,311	\$781,150	\$753,472	\$900,300	\$918,500	\$936,000	\$954,500	\$973,000	
Sick and Vacation									
Foothill - Sick and Vacation	\$52,551	\$52,000	\$46,413	\$40,900	\$42,000	\$43,000	\$44,000	\$45,000	
Glenwood - Sick and Vacation	\$22,127	\$22,000	\$19,471	\$27,300	\$28,000	\$29,000	\$30,000	\$31,000	
Mills - Sick and Vacation	\$2,766	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	
Taxes - Payroll (Total Employees)	\$80,748	\$87,000	\$82,259	\$80,700	\$82,000	\$84,000	\$86,000	\$88,000	
PERS Retirement (Total Employees)	\$125,993	\$121,000	\$151,583	\$192,100	\$195,100	\$198,100	\$201,100	\$204,100	
Workers' Compensation									
Foothill - Workers' Compensation	\$4,915	\$7,000	\$6,089	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
Glenwood - Workers' Compensation	\$22,487	\$28,000	\$17,252	\$42,200	\$43,000	\$44,000	\$45,000	\$46,000	
Mills - Workers' Compensation	\$2,501	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	
Group Insurance - General (Health, Dental, Life Insurance, etc..)									
Health and Dental and Vision - Office	\$56,223	\$66,000	\$82,883	\$82,200	\$84,000	\$86,000	\$88,000	\$90,000	
Life & Disability Insurance - Office	\$0	\$0	\$1,719	\$5,100	\$5,000	\$5,000	\$5,000	\$5,000	
Health and Dental and Vision - Plant	\$69,219	\$78,000	\$67,897	\$79,400	\$81,000	\$83,000	\$85,000	\$87,000	
Life & Disability Insurance - Plant	\$0	\$0	\$352	\$2,100	\$2,000	\$2,000	\$2,000	\$2,000	
Mills - Group Insurance	\$14,077	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	
Self Insurance	\$0	\$0	\$4,497	\$9,600	\$10,000	\$10,000	\$10,000	\$10,000	
Retiree - Health Care Expense	\$40,250	\$45,000	\$40,570	\$46,600	\$50,600	\$54,600	\$58,600	\$62,600	

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
TOTAL COMPENSATION AND BENEFITS	\$1,192,876	\$1,313,150	\$1,274,457	\$1,518,500	\$1,551,200	\$1,584,700	\$1,619,200	\$1,653,700
PLANT OPERATING EXPENSES								
Power - Lift Station	\$631	\$650	\$608	\$650	\$700	\$700	\$700	\$700
<i>Glenwood - Utilities</i>	\$1,803	\$3,000	\$1,652	\$2,000	\$2,000	\$2,000	\$2,500	\$2,500
Glenwood - Phone	\$5,961	\$7,000	\$7,642	\$7,000	\$7,500	\$8,000	\$8,500	\$9,000
Glenwood - Cell Phones	\$3,306	\$3,500	\$2,519	\$3,000	\$3,000	\$3,500	\$3,500	\$3,500
Plant Maintenance								
<i>Glenwood - Plant Maintenance</i>	\$6,607	\$4,000	\$1,596	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500
Landscaping Expense								
<i>Glenwood - Landscape</i>	\$1,869	\$1,800	\$1,244	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Safety and Security System								
<i>Glenwood - Safety and Security System</i>	\$8,272	\$5,000	\$6,266	\$6,000	\$6,000	\$7,000	\$7,000	\$7,000
Taxes - Property	\$3,006	\$3,400	\$2,991	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Uniforms								
<i>Glenwood - Uniforms</i>	\$2,825	\$2,700	\$1,550	\$1,600	\$1,700	\$1,800	\$1,900	\$2,000
Glenwood - Tools & Supplies	\$17,076	\$7,000	\$16,964	\$10,000	\$10,500	\$11,000	\$11,500	\$12,000
Glenwood - Printing, Postage, Stationery	\$998	\$2,300	\$0	\$0	\$0	\$0	\$0	\$0
Glenwood - Misc Administrative	\$203	\$350	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PLANT OPERATING EXPENSES	\$52,557	\$40,700	\$43,032	\$37,250	\$38,900	\$41,500	\$43,100	\$44,200
COLLECTION SYSTEM EXPENSE								
Sewer Flow Monitoring Expense	\$20,984	\$22,000	\$23,404	\$24,000	\$24,500	\$25,000	\$25,500	\$26,000
Pipelines - Maintenance	\$31,807	\$32,000	\$34,880	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000
Sewer Interceptor - Maintenance	\$14,860	\$15,000	\$6,265	\$15,000	\$4,000	\$15,000	\$4,000	\$15,000
Sewer Lift Station - Maintenance	\$6,348	\$7,000	\$1,031	\$7,000	\$7,500	\$8,000	\$8,500	\$9,000
Auto/Truck - Maintenance	\$39,477	\$37,000	\$25,559	\$27,000	\$27,500	\$28,000	\$28,500	\$29,000
Auto/Truck - Gas	\$6,763	\$8,000	\$7,855	\$8,000	\$8,500	\$9,000	\$9,500	\$10,000
Auto/Truck - Diesel	\$3,840	\$5,700	\$3,239	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
Sewer Camera Van Inspection	\$212	\$300	\$225	\$2,000	\$400	\$500	\$500	\$500
TOTAL COLLECTION SYSTEM EXPENSE	\$124,292	\$127,000	\$102,458	\$120,000	\$110,900	\$125,500	\$118,000	\$132,500
GENERAL AND ADMINISTRATIVE EXPENSES								
Engineering Department	\$4,307	\$6,000	\$4,225	\$6,000	\$6,500	\$7,000	\$7,500	\$8,000
Accounting - Audit	\$10,185	\$9,000	\$11,910	\$11,500	\$12,000	\$12,500	\$13,000	\$13,500
Legal Consulting Fees	\$15,074	\$8,000	\$9,810	\$10,000	\$12,000	\$14,000	\$16,000	\$18,000
Administrative Consultants	\$9,716	\$12,000	\$13,769	\$44,000	\$45,000	\$46,000	\$47,000	\$48,000
<i>Telemetry System Consultants</i>	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>IT Consultants</i>	\$8,422	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Office Supplies & Misc Expenses								
<i>Foothill - Office Supplies & Misc Expenses</i>	\$5,180	\$5,200	\$5,912	\$6,000	\$6,100	\$6,200	\$6,300	\$6,400
<i>Mills - Office Supplies & Misc Expenses</i>	\$403	\$500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Office Supplies & Misc Expenses</i>	\$82	\$100	\$0	\$0	\$0	\$0	\$0	\$0
General Insurance (General Liability, Property, Fidelity)	\$45,561	\$54,100	\$59,848	\$62,500	\$63,500	\$64,500	\$65,500	\$66,500
Office Maintenance								
<i>Foothill - Office Maintenance</i>	\$2,254	\$2,400	\$6,124	\$7,000	\$7,100	\$7,200	\$7,300	\$7,400
<i>Mills - Office Maintenance</i>	\$1,304	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Office Maintenance</i>	\$227	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Landscape Maintenance								
<i>Foothill - Landscape</i>	\$1,204	\$1,200	\$4,235	\$5,000	\$5,500	\$6,000	\$6,500	\$7,000
<i>Mills - Landscape</i>	\$1,063	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Landscape</i>	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Computer Software								
<i>Foothill - Computer Software</i>	13,218	\$7,000	\$13,955	\$9,000	\$9,500	\$10,000	\$10,500	\$11,000
<i>Glenwood - Computers Software</i>	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Computers Software</i>	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Computers Hardware								
<i>Foothill - Computers Hardware</i>	6,358	\$3,000	\$5,202	\$6,500	\$6,600	\$6,700	\$6,800	\$6,900
<i>Glenwood - Computers Hardware</i>	\$1,913	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Computers Hardware</i>	\$143	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Computer Hardware</i>	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Software Maintenance/License	\$0	\$0	\$0	\$13,000	\$13,500	\$14,000	\$14,500	\$15,000
Utilities								
<i>Foothill - Utilities</i>	\$5,725	\$5,800	\$6,531	\$7,000	\$7,100	\$7,200	\$7,300	\$7,400
<i>Mills - Utilities</i>	\$833	\$900	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Utilities</i>	\$189	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Phones and Communications								
<i>Foothill - Phones and Communications</i>	\$7,553	\$8,000	\$10,033	\$9,000	\$9,500	\$10,000	\$10,500	\$11,000
<i>Mills - Phones and Communications</i>	\$1,302	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Phones and Communications</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cell Phones								
<i>Foothill - Cell Phones</i>	\$3,327	\$3,500	\$4,712	\$4,500	\$4,700	\$4,900	\$5,100	\$5,300
<i>Mills - Cell Phones</i>	\$1,341	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Cell Phones</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses								
Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Printing, Postage, Stationery, Copier Maintenance								
<i>Foothill - Printing, Postage, Stationery, Copier Maintenance</i>	\$45,464	\$57,000	\$27,871	\$8,500	\$9,100	\$9,700	\$10,300	\$10,900
<i>Mills - Printing, Postage, Stationery, Copier Maintenance</i>	\$239	\$150	\$0	\$0	\$0	\$0	\$0	\$0
<i>Penn - Printing, Postage, Stationery, Copier Maintenance</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Postage Expenses</i>	\$0	\$0	\$450	\$12,500	\$13,100	\$13,700	\$14,300	\$14,900
<i>Copier Expenses</i>	\$0	\$0	\$460	\$9,000	\$9,600	\$10,200	\$10,800	\$11,400
Election Expense	\$0	\$30,000	\$34,204	\$0	\$30,000	\$0	\$30,000	\$0
Uncollectible Accounts	\$0	\$5,500	\$1,433	\$2,500	\$2,700	\$2,900	\$3,100	\$3,300
Training								
<i>Foothill - Training</i>	\$2,161	\$3,600	\$797	\$2,000	\$2,100	\$2,200	\$2,300	\$2,400
<i>Glenwood - Training</i>	\$4,325	\$5,000	\$1,808	\$3,000	\$3,300	\$3,600	\$3,900	\$4,200
<i>Mills - Training</i>	\$113	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Conferences and Seminars								
<i>Foothill - Conferences and Seminars</i>	\$4,461	\$4,000	\$1,961	\$5,200	\$5,400	\$5,600	\$5,800	\$6,000
<i>Glenwood - Conferences and Seminars</i>	\$124	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Conferences and Seminars</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Board of Directors - Conferences and Seminars</i>	\$2,883	\$3,000	\$355	\$1,800	\$2,000	\$2,200	\$2,400	\$2,600
Education Reimbursement/Certifications								
<i>Foothill - Education Reimbursement/Certifications</i>	\$38	\$100	\$0	\$0	\$0	\$0	\$0	\$0
<i>Glenwood - Education Reimbursement/Certifications</i>	\$383	\$500	\$664	\$600	\$700	\$800	\$900	\$1,000
Safety Equipment								
<i>Foothill - Safety Equipment</i>	\$384	\$500	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Safety Equipment</i>	\$104	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms								
<i>Foothill - Uniforms</i>	\$98	\$150	\$0	\$0	\$0	\$0	\$0	\$0
<i>Mills - Uniforms</i>	\$14	\$100	\$0	\$0	\$0	\$0	\$0	\$0
Misc Administration								
<i>Foothill - Misc Administration</i>	\$14,582	\$9,000	\$12,175	\$2,800	\$3,300	\$3,800	\$4,300	\$4,800
<i>Mills - Misc Administration</i>	\$15	\$100	\$0	\$100	\$100	\$100	\$100	\$100
<i>Board of Directors - Misc Administration</i>	\$454	\$500	\$519	\$500	\$500	\$500	\$500	\$500
<i>Mileage Reimbursements</i>	\$0	\$0	\$38	\$50	\$100	\$150	\$150	\$150
Interest Expense (Vactor Truck)	\$11,210	\$12,000	\$1,373	\$0	\$0	\$0	\$0	\$0
Bank Charges	\$7,100	\$9,500	\$6,289	\$6,500	\$6,600	\$6,700	\$6,800	\$6,900
GENERAL AND ADMINISTRATIVE EXPENSES	\$241,048	\$289,900	\$246,663	\$256,050	\$297,200	\$278,350	\$319,450	\$300,550
TOTAL WASTEWATER SYSTEM EXPENSE (W/O LA Treatment Costs)	\$1,610,773	\$1,770,750	\$1,666,610	\$1,931,800	\$1,998,200	\$2,030,050	\$2,099,750	\$2,130,950
TOTAL WASTEWATER SYSTEM EXPENSE (W/O LA Treatment & Labor Costs)	\$417,897	\$457,600	\$392,153	\$413,300	\$447,000	\$445,350	\$480,550	\$477,250

Wastewater Budget Table WWB - 5 Reserve Targets

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
Rate stabilization (a)	\$391,000	\$430,000	\$428,000	\$431,000	\$432,000	\$433,000	\$431,000	\$432,000
Emergency reserves (b)	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Working cash (c)	\$268,000	\$295,000	\$278,000	\$322,000	\$333,000	\$338,000	\$350,000	\$355,000
Total Target WW Reserves	\$1,409,000	\$1,475,000	\$1,456,000	\$1,503,000	\$1,515,000	\$1,521,000	\$1,531,000	\$1,537,000

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 Capital Improvement Program

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
CIP Projects								
1. Collections Systems	\$162,225	\$130,000	\$96,131	\$170,000	\$200,000	\$175,000	\$185,000	\$185,000
2. Interceptor System	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
3. Lift Station/ Diverter Valve	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
4. Nitrate Plant Waste	\$0	\$0	\$0	\$10,000	\$0	\$20,000	\$30,000	\$20,000
5. Technology	\$5,000	\$55,000	\$17,766	\$54,000	\$13,000	\$13,000	\$13,000	\$13,000
6. Public Safety/Emergency Response	\$0	\$12,000	\$0	\$18,500	\$28,500	\$17,500	\$17,500	\$17,500
7. Facilities & Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. Misc. Sewer Projects	\$0	\$0	\$0	\$9,500	\$10,500	\$11,500	\$11,500	\$11,500
Total CIP Projects	\$167,225	\$200,000	\$113,897	\$270,000	\$260,000	\$245,000	\$265,000	\$255,000

Wastewater Budget Table WWB - 7 Sources and Applications of Funds - Final w/Transfer \$500K to Water

Description	Recorded FY 2008-09	Budget FY 2009-10	Projected FY 2009-10	Budget FY 2010-11	Forecast FY 2011-12	Forecast FY 2012-13	Forecast FY 2013-14	Forecast FY 2014-15
REVENUE								
Projected user charges	\$2,606,129	\$2,867,000	\$2,852,961	\$2,871,000	\$2,878,000	\$2,885,000	\$2,871,000	\$2,882,800
Total permit/connection fee	\$55,146	\$56,500	\$34,772	\$42,500	\$51,000	\$56,000	\$61,000	\$66,000
Interest earnings	\$221,467	\$150,000	\$77,724	\$90,000	\$95,000	\$100,000	\$105,000	\$110,000
TOTAL REVENUE	\$2,883,000	\$3,074,000	\$2,965,457	\$3,004,000	\$3,024,000	\$3,041,000	\$3,037,000	\$3,059,000
EXPENSE								
LA Sewer Service Charges (ASSSC)	\$708,000	\$1,602,000	\$970,602	\$1,070,000	\$1,128,000	\$1,008,000	\$993,000	\$1,293,000
Sewer Labor & Benefits	\$1,192,876	\$1,313,000	\$1,274,457	\$1,518,500	\$1,551,200	\$1,584,700	\$1,619,200	\$1,653,700
Sewer O & M Expense	\$418,000	\$458,000	\$392,153	\$413,300	\$447,000	\$445,350	\$480,550	\$477,250
Sewer CIP Expense	\$167,000	\$200,000	\$113,897	\$270,000	\$260,000	\$245,000	\$265,000	\$255,000
Transfer to Water Reserves	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0
TOTAL EXPENSE	\$2,485,876	\$3,573,000	\$2,751,109	\$3,771,800	\$3,386,200	\$3,283,050	\$3,357,750	\$3,678,950
Additions (reductions) to cash	\$397,124	(\$499,000)	\$214,348	(\$767,800)	(\$362,200)	(\$242,050)	(\$320,750)	(\$619,950)
Rate increase (effective Jan 1)	12.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
User Charge (monthly EDUs)	\$27.50	\$27.50	\$27.50	\$27.50	\$27.50	\$27.50	\$27.50	\$27.50
Commerical - Monthly Cost	\$1.70	\$1.70	\$1.70	\$1.70	\$1.70	\$1.70	\$1.70	\$1.70
Commerical - \$/Unit	\$4.55	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60	\$4.60
Secondary School - Quantity Charge per 100 ADA	\$132.10	\$132.10	\$132.10	\$132.10	\$132.10	\$132.10	\$132.10	\$132.10
Primary School - Quantity Charge per 100 ADA	\$66.00	\$66.00	\$66.00	\$66.00	\$66.00	\$66.00	\$66.00	\$66.00
FY beginning	\$3,452,110	\$3,849,234	\$3,849,234	\$4,063,582	\$3,295,782	\$2,933,582	\$2,691,532	\$2,370,782
Additions (reductions)	\$397,124	(\$499,000)	\$214,348	(\$767,800)	(\$362,200)	(\$242,050)	(\$320,750)	(\$619,950)
FY ending available reserves	\$3,849,234	\$3,350,234	\$4,063,582	\$3,295,782	\$2,933,582	\$2,691,532	\$2,370,782	\$1,750,832
Reserves target	\$1,409,000	\$1,475,000	\$1,456,000	\$1,503,000	\$1,515,000	\$1,521,000	\$1,531,000	\$1,537,000
Above (below) target	\$2,440,234	\$1,875,234	\$2,607,582	\$1,792,782	\$1,418,582	\$1,170,532	\$839,782	\$213,832