

Wastewater Budget Table WWB-1 Projected Wastewater Accounts - FY 14/15 - Final

Wastewater Accounts	Recorded FY 2011-12	Recorded FY 2012-13	<i>Budget</i> FY 2013-14	<i>Projected</i> FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
Residential Units - EDU⁽¹⁾									
Single Family	5,278	5,238	5,240	5,271	5,273	5,275	5,277	5,279	5,281
Multi-family	2,605	2,570	2,570	2,546	2,548	2,550	2,552	2,554	2,556
Total Residential Units - EDU⁽¹⁾	7,883	7,808	7,810	7,817	7,821	7,825	7,829	7,833	7,837
Total No. of Accounts - Commercial	176	166	166	166	166	166	166	166	166
Total No. of Accounts - School	6	6	6	6	6	6	6	6	6
Total EDUs	8,065	7,980⁽²⁾	7,982	7,989	7,993	7,997	8,001	8,005	8,009
Projected No. of Account Annual Increase	13	(85)	2	9	4	4	4	4	4
Projected Percent of Account Annual Increase	0.16%	-0.76%	0.03%	0.11%	0.05%	0.05%	0.05%	0.05%	0.05%

- Note:
1. EDU = Equivalent Dwelling Units
 2. Number of Connection reduced during audit of Wastewater accounts for the 2012 Volume-Based Wastewater Study

Wastewater Budget Table WWB-2 Revenues - FY 14/15 - Final

	Recorded FY 2011-12	Recorded FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
Wastewater User and Standby Charge Revenues									
Single family dwelling unit	\$ 2,730,151	\$ 2,928,381	\$ 2,028,000	\$ 3,194,067	\$ 2,136,000	\$ 2,231,000	\$ 2,327,000	\$ 2,423,000	\$ 2,519,000
Multiple family dwelling			\$ 995,000		\$ 1,032,000	\$ 1,079,000	\$ 1,125,000	\$ 1,172,000	\$ 1,219,000
Total School charges			\$ 93,000		\$ 95,000	\$ 100,000	\$ 105,000	\$ 111,000	\$ 117,000
Total Commercial user charges			\$ 219,000		\$ 251,000	\$ 279,000	\$ 274,000	\$ 284,000	\$ 293,000
Sewer Service Discount			\$ (150,000)		\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Total user charge revenues	\$ 2,730,151	\$ 2,928,381	\$ 3,185,000	\$ 3,194,067	\$ 3,364,000	\$ 3,539,000	\$ 3,681,000	\$ 3,840,000	\$ 3,998,000
Permit/Connection Fees/Misc.									
Sewer Permits	\$ 3,000	\$ 1,500	\$ 5,000	\$ 1,000	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
Late Fees	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
Sewer Connection Fee (CVWD)	\$ 2,254	\$ 59,914	\$ 9,000	\$ 15,675	\$ 11,000	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000
Sewer Connection Fee (Admin Fee)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		
Misc. Revenue	\$ 10,503	\$ 13,776	\$ 7,000	\$ -	\$ 8,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000
Rental Properties Income	\$ 2,400	\$ 7,500	\$ 7,500	\$ 7,200	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Total Permit/Connection Fees/Misc.	\$ 18,157	\$ 82,690	\$ 28,500	\$ 23,875	\$ 32,500	\$ 35,500	\$ 39,500	\$ 39,500	\$ 39,500
Interest Earned	\$ 30	\$ 47,781	\$ 500	\$ 200	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Revenue	\$ 2,748,338	\$ 3,058,851	\$ 3,214,000	\$ 3,218,142	\$ 3,397,000	\$ 3,575,000	\$ 3,721,000	\$ 3,880,000	\$ 4,038,000

Wastewater Budget Table WWB-3 City of Los Angeles O & M and Capital Expense - FY 14/15 - Final

					1	2	3	4	5
Description	Recorded FY 2011-12	Recorded FY 2012-13	<i>Budget FY 2013-14</i>	Projected FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
City of Los Angeles Projection O & M	\$ 358,521	\$ 494,963	\$ 736,900	\$ 453,778	\$ 719,280	\$ 719,280	\$ 719,280	\$ 719,280	\$ 719,280
City of Los Angeles Projection Capital	\$ 258,882	\$ 370,089	\$ 684,400	\$ 462,534	\$ 1,006,020	\$ 1,006,020	\$ 1,006,020	\$ 1,006,020	\$ 1,006,020
City of Los Angeles Projection Total	\$ 754,403	\$ 865,052	\$ 1,421,300	\$ 916,312	\$ 1,725,300	\$ 1,725,300	\$ 1,725,300	\$ 1,725,300	\$ 1,725,300

- Notes:
1. Source for FY 2014-15: City of Los Angeles - Amalgamated System Sewer Service Charges (ASSSC) include both capital and O&M charges dated 1/17/14
 2. Projected FY 2013/14 includes City of LA Reconciliation Charge for FY 2011/12 of <\$452,572> & FY 12/13 of <\$42,416>
 3. Budget 14/15 - 18/19 - Based on Average Cost from City of LA from 2014 - 2019

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 14/15 - Final

Description	Recorded FY 2011-12	Recorded FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
TREATMENT AND DISPOSAL CHARGES									
Los Angeles ASSSC	\$ 754,403	\$ 865,052	\$ 1,421,300	\$ 916,312	\$ 1,725,300	\$ 1,725,300	\$ 1,725,300	\$ 1,725,300	\$ 1,725,300
Los Angeles ASSS Facilities Charges	\$ 3,347	\$ 33,400	\$ 35,000	\$ 23,500	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
TOTAL TREATMENT AND DISPOSAL CHARGES	\$ 757,750	\$ 898,452	\$ 1,456,300	\$ 939,812	\$ 1,760,300	\$ 1,760,300	\$ 1,760,300	\$ 1,760,300	\$ 1,760,300
COMPENSATION AND BENEFITS									
Director Fees	\$ 8,109	\$ 8,280	\$ 8,100	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 9,000
Labor									
Officer Salaries	\$ 136,435	\$ 139,364	\$ 147,400	\$ 145,500	\$ 153,000	\$ 155,000	\$ 159,000	\$ 163,000	\$ 166,000
Administrative Services Labor	\$ 223,022	\$ 221,670	\$ 235,600	\$ 241,800	\$ 279,000	\$ 286,000	\$ 299,000	\$ 308,000	\$ 317,000
Administrative Services Labor - OT	\$ 6,367	\$ 7,491	\$ 3,850	\$ 6,400	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Engineering Department Labor	\$ 112,079	\$ 90,099	\$ 133,200	\$ 102,300	\$ 142,000	\$ 147,000	\$ 152,000	\$ 156,000	\$ 161,000
Engineering Department Labor-OT	\$ 317	\$ 846	\$ 250	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Plant - Office Labor	\$ 50,756	\$ 56,922	\$ 77,800	\$ 64,100	\$ 78,000	\$ 80,000	\$ 81,000	\$ 83,000	\$ 85,000
Plant - Office Labor-OT	\$ 272	\$ 75	\$ 167	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Workers Labor	\$ 141,079	\$ 94,700	\$ 204,700	\$ 156,900	\$ 196,000	\$ 201,000	\$ 216,000	\$ 224,000	\$ 236,000
Maintenance Workers Labor-OT	\$ 16,827	\$ 11,025	\$ 11,300	\$ 30,500	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000
Standby Pay	\$ 14,326	\$ 14,944	\$ 15,300	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000
Auto Allowance	\$ 10,200	\$ 8,825	\$ 8,700	\$ 8,700	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Labor Transfer to Capital	\$ (29,043)	\$ (6,778)	\$ (4,833)	\$ (1,500)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)
Labor Total	\$ 690,746	\$ 654,241	\$ 841,534	\$ 777,700	\$ 893,000	\$ 914,000	\$ 953,000	\$ 981,000	\$ 1,013,000
Sick and Vacation - Office	\$ 41,507	\$ 43,762	\$ 42,900	\$ 37,700	\$ 44,000	\$ 45,000	\$ 47,000	\$ 48,000	\$ 49,000
Sick and Vacation - Plant	\$ 27,672	\$ 29,174	\$ 28,600	\$ 25,100	\$ 29,000	\$ 30,000	\$ 31,000	\$ 32,000	\$ 33,000
Taxes - Payroll (Total Employees)	\$ 82,846	\$ 79,514	\$ 86,600	\$ 84,800	\$ 88,000	\$ 90,000	\$ 93,000	\$ 95,000	\$ 98,000
PERS Retirement (Total Employees)	\$ 160,958	\$ 172,093	\$ 181,500	\$ 161,500	\$ 194,000	\$ 208,000	\$ 221,000	\$ 233,000	\$ 245,000
Interest Expense - CalPERS Pension Side Fund	\$ 23,388	\$ 12,788	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workers' Compensation - Office	\$ 13,990	\$ 12,755	\$ 11,000	\$ 9,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,000	\$ 9,000
Workers' Compensation - Plant	\$ 55,308	\$ 55,640	\$ 49,100	\$ 39,300	\$ 41,000	\$ 42,000	\$ 44,000	\$ 39,000	\$ 40,000
Health and Dental and Vision - Office	\$ 75,521	\$ 70,832	\$ 82,100	\$ 91,600	\$ 87,000	\$ 89,000	\$ 91,000	\$ 92,000	\$ 94,000
Life & Disability Insurance - Office	\$ 4,750	\$ 4,864	\$ 5,500	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Health and Dental and Vision - Plant	\$ 91,750	\$ 99,082	\$ 93,400	\$ 96,900	\$ 95,000	\$ 97,000	\$ 99,000	\$ 100,000	\$ 102,000
Life & Disability Insurance - Plant	\$ 1,581	\$ 467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Self Insurance	\$ 9,296	\$ 6,932	\$ 8,700	\$ 6,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Retiree - Health Care Expense	\$ 49,936	\$ 52,371	\$ 54,700	\$ 52,900	\$ 62,000	\$ 63,000	\$ 64,000	\$ 65,000	\$ 67,000
Compensation Total	\$ 638,503	\$ 640,274	\$ 644,100	\$ 610,800	\$ 664,000	\$ 688,000	\$ 714,000	\$ 727,000	\$ 751,000
TOTAL COMPENSATION AND BENEFITS	\$ 1,329,249	\$ 1,294,515	\$ 1,485,634	\$ 1,388,500	\$ 1,557,000	\$ 1,602,000	\$ 1,667,000	\$ 1,708,000	\$ 1,764,000
PLANT OPERATING EXPENSES									
Power - Lift Station	\$ 834	\$ 720	\$ 700	\$ 700	\$ 700	\$ 700	\$ 750	\$ 800	\$ 850
Glenwood - Utilities	\$ 2,544	\$ 2,575	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000
Glenwood - Phone	\$ 10,441	\$ 6,280	\$ 9,500	\$ 12,100	\$ 10,500	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000
Glenwood - Cell Phones	\$ 2,513	\$ 2,319	\$ 2,800	\$ 2,200	\$ 3,000	\$ 3,200	\$ 3,000	\$ 4,000	\$ 4,000
Glenwood - Plant Maintenance	\$ 4,074	\$ 3,829	\$ 3,750	\$ 3,700	\$ 8,400	\$ 8,500	\$ 9,000	\$ 9,000	\$ 10,000
Glenwood - Landscape	\$ 1,482	\$ 1,568	\$ 2,000	\$ 1,600	\$ 2,300	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
Telemetry & Signal System	\$ 3,978	\$ 4,855	\$ 2,800	\$ 2,600	\$ 4,000	\$ 4,500	\$ 5,000	\$ 6,000	\$ 6,000
SCADA Hardware	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,500	\$ 3,000	\$ 4,000	\$ 4,000
SCADA Software	\$ -	\$ -	\$ 4,750	\$ -	\$ 3,700	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000
SCADA Phone Lines & Radio	\$ -	\$ -	\$ 1,300	\$ -	\$ 1,700	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000
Glenwood - Uniforms	\$ 2,955	\$ 2,568	\$ 3,300	\$ 3,000	\$ 3,000	\$ 3,200	\$ 3,000	\$ 4,000	\$ 4,000
Glenwood - Safety and Security System	\$ 5,169	\$ 11,662	\$ 5,000	\$ 7,800	\$ 6,000	\$ 6,300	\$ 7,000	\$ 7,000	\$ 7,000
Training - Plant	\$ 1,089	\$ 3,171	\$ 2,350	\$ 2,000	\$ 2,700	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000
Office Supplies & Misc Expenses - Plant	\$ -	\$ -	\$ 2,000	\$ 8,400	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,000	\$ 7,000
Tools and Equipment Maintenance	\$ 19,627	\$ 27,015	\$ 5,000	\$ 17,100	\$ 15,000	\$ 23,500	\$ 25,000	\$ 26,000	\$ 27,000
Taxes - Property	\$ 5,647	\$ 3,959	\$ 3,750	\$ 4,010	\$ 4,000	\$ 4,200	\$ 4,000	\$ 5,000	\$ 5,000
Education Reimbursement/Cert. - WW	\$ 464	\$ -	\$ 2,000	\$ 600	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
TOTAL PLANT OPERATING EXPENSES	\$ 60,817	\$ 70,521	\$ 57,000	\$ 69,810	\$ 81,000	\$ 91,900	\$ 96,250	\$ 105,300	\$ 108,350

Wastewater Budget Table WWB - 4 Operation and Maintenance Expenses - FY 14/15 - Final

Description	Recorded FY 2011-12	Recorded FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
COLLECTION SYSTEM EXPENSE									
Sewer Flow Monitoring Expense	\$ 14,440	\$ 14,440	\$ 20,000	\$ 14,600	\$ 21,000	\$ 21,000	\$ 21,500	\$ 22,000	\$ 22,500
Pipelines - Maintenance	\$ 7,259	\$ 601	\$ 8,000	\$ 27,900	\$ 9,000	\$ 10,000	\$ 11,000	\$ 12,000	\$ 13,000
Sewer Interceptor - Maintenance	\$ 2,859	\$ 33	\$ 3,000	\$ 1,200	\$ 7,000	\$ 4,000	\$ 8,000	\$ 8,000	\$ 8,000
Sewer Lift Station - Maintenance	\$ 3,113	\$ 2,557	\$ 5,000	\$ 3,100	\$ 6,000	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500
Auto/Truck - Maintenance	\$ 31,519	\$ 31,619	\$ 20,000	\$ 39,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Auto/Truck - Gas	\$ 8,216	\$ 7,616	\$ 8,500	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000
Auto/Truck - Diesel	\$ 6,190	\$ 5,221	\$ 5,400	\$ 5,900	\$ 5,800	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,000
Sewer Camera Van Inspection	\$ 1,800	\$ 2,740	\$ 1,500	\$ 500	\$ 1,500	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,000
TOTAL COLLECTION SYSTEM EXPENSE	\$ 75,396	\$ 64,827	\$ 71,400	\$ 100,200	\$ 76,300	\$ 75,000	\$ 81,500	\$ 85,000	\$ 88,000
GENERAL AND ADMINISTRATIVE EXPENSES									
Engineering Department	\$ 4,234	\$ 4,060	\$ 4,250	\$ 3,400	\$ 5,000	\$ 5,500	\$ 6,000	\$ 7,000	\$ 7,000
Accounting - Audit	\$ 16,677	\$ 7,428	\$ 12,500	\$ 15,100	\$ 13,000	\$ 13,500	\$ 14,000	\$ 14,500	\$ 15,000
Legal Consulting Fees	\$ 14,122	\$ 14,289	\$ 16,000	\$ 15,300	\$ 14,000	\$ 17,000	\$ 15,000	\$ 15,000	\$ 15,000
Administrative Consultants	\$ 44,131	\$ 16,251	\$ 15,000	\$ 10,000	\$ 25,000	\$ 35,000	\$ -	\$ 2,500	\$ -
General Insurance (General Liability, Property, Fidelity)	\$ 33,975	\$ 44,394	\$ 50,000	\$ 45,400	\$ 53,000	\$ 56,000	\$ 59,000	\$ 62,000	\$ 65,000
Office Maintenance	\$ 2,949	\$ 4,147	\$ 3,250	\$ 3,400	\$ 3,300	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000
Landscape Maintenance - Office	\$ 1,467	\$ 3,214	\$ 2,000	\$ 1,800	\$ 2,200	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
Office Supplies & Misc Expenses	\$ 4,863	\$ 13,898	\$ 4,000	\$ 5,400	\$ 2,000	\$ 2,500	\$ 6,000	\$ 6,100	\$ 6,200
Computers Hardware	\$ 7,285	\$ 5,468	\$ 8,500	\$ 6,100	\$ 8,500	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000
Computer Software	\$ 17,895	\$ 2,892	\$ 12,500	\$ 2,600	\$ 13,000	\$ 10,000	\$ 13,000	\$ 13,000	\$ 14,000
Computer Software Maintenance/License	\$ 15,018	\$ 7,718	\$ 6,000	\$ 5,400	\$ 6,500	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,000
Utilities - Office	\$ 4,696	\$ 4,909	\$ 6,000	\$ 5,400	\$ 6,500	\$ 6,500	\$ 7,000	\$ 7,000	\$ 7,000
Phones and Communications - Office	\$ 9,978	\$ 13,243	\$ 9,500	\$ 8,000	\$ 9,000	\$ 10,000	\$ 11,000	\$ 11,000	\$ 11,000
Cell Phones - Office	\$ 5,914	\$ 5,164	\$ 5,750	\$ 5,000	\$ 5,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Printing, Postage, Stationery, Copier Maintenance	\$ 38,481	\$ 45,132	\$ 39,500	\$ 36,900	\$ 38,000	\$ 38,000	\$ 38,500	\$ 39,000	\$ 39,500
Election Expense	\$ 38,923	\$ -	\$ 40,000	\$ 36,750	\$ -	\$ 50,000	\$ -	\$ 60,000	\$ -
Uncollectible Accounts	\$ 2,322	\$ -	\$ 1,700	\$ 2,900	\$ 1,500	\$ 1,500	\$ 1,000	\$ 3,000	\$ 3,000
Training - Office	\$ 3,607	\$ 2,954	\$ 4,250	\$ 1,200	\$ 3,300	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000
Conferences and Seminars - Office	\$ 3,739	\$ 2,103	\$ 4,250	\$ 3,000	\$ 4,700	\$ 5,000	\$ 5,000	\$ 7,000	\$ 7,000
Board of Directors - Conferences and Seminars	\$ 688	\$ 573	\$ 500	\$ 1,000	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Misc Administration - Office	\$ 2,086	\$ 1,136	\$ 1,350	\$ 1,100	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Membership Renewals/Subscriptions	\$ 5,312	\$ 7,611	\$ 6,500	\$ 7,500	\$ 8,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000
Board of Directors - Misc Administration	\$ 465	\$ 654	\$ 500	\$ 500	\$ 400	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Bank Charges	\$ 8,218	\$ 9,486	\$ 11,500	\$ 11,100	\$ 12,000	\$ 12,500	\$ 13,000	\$ 13,500	\$ 14,000
Rental Properties Expense	\$ 4,065	\$ 38	\$ 850	\$ 1,600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GENERAL AND ADMINISTRATIVE EXPENSES	\$ 291,110	\$ 216,762	\$ 266,150	\$ 235,850	\$ 238,300	\$ 308,500	\$ 235,500	\$ 308,600	\$ 254,700
TOTAL WASTEWATER SYSTEM EXPENSE (W/O LA Treatment Costs)	\$ 1,756,572	\$ 1,646,625	\$ 1,880,184	\$ 1,794,360	\$ 1,952,600	\$ 2,077,400	\$ 2,080,250	\$ 2,206,900	\$ 2,215,050
TOTAL WASTEWATER SYSTEM EXPENSE (W/O LA Treatment & Labor Costs)	\$ 427,323	\$ 352,110	\$ 394,550	\$ 405,860	\$ 395,600	\$ 475,400	\$ 413,250	\$ 498,900	\$ 451,050

Wastewater Budget Table WWB - 5 Reserve Targets - FY 14/15 - Final

Description	Recorded FY 2011-12	Recorded FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
Rate stabilization (a)	\$ 412,251	\$ 502,087	\$ 482,100	\$ 482,700	\$ 509,550	\$ 536,250	\$ 558,150	\$ 582,000	\$ 605,700
Emergency reserves (b)	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Depreciation (reserves for replacements)	\$ 700,000	\$ 750,000	\$ 800,000	\$ 800,000	\$ 850,000	\$ 900,000	\$ 950,000	\$ 1,000,000	\$ 1,050,000
Working cash (c)	\$ 290,000	\$ 270,000	\$ 310,000	\$ 300,000	\$ 330,000	\$ 350,000	\$ 350,000	\$ 370,000	\$ 370,000
Total Target WW Reserves	\$ 2,152,251	\$ 2,272,087	\$ 2,342,100	\$ 2,332,700	\$ 2,439,550	\$ 2,536,250	\$ 2,608,150	\$ 2,702,000	\$ 2,775,700

Note:

- Cash reserves target is per 6/30/03 policy in Annual Financial Statement
- a. Rate stabilization reserve target equals 15 percent of sewer sales
 - b. The emergency reserve is set at \$750,000.
 - c. The working cash level is set at two months of O&M expenses.

Wastewater Budget Table WWB-6 CIP & Capital Outlay - FY 14/15 - Final

Description	Recorded FY 2011-12	Recorded FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
Capital Improvement Projects (CIP)									
1. Collections Systems	\$ 224,495	\$ 32,688	\$ 35,000	\$ 12,920	\$ 55,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
2. Interceptor System	\$ 3,447	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
3. Lift Station/ Diverter Valve	\$ 25,421	\$ 2,377	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
4. Technology (Sewer Projects Only)	\$ -	\$ 10,720	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
5. Public Safety/Emergency Response	\$ -	\$ -	\$ 40,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
6. Facilities & Planning	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
7. Misc. Sewer Projects	\$ 31,182	\$ -	\$ -	\$ -	\$ 30,000	\$ 4,450	\$ 4,200	\$ 3,500	\$ 3,500
Total CIP Projects	\$ 284,545	\$ 45,785	\$ 105,000	\$ 12,920	\$ 125,000	\$ 109,450	\$ 109,200	\$ 108,500	\$ 108,500
Capital Outlay									
Software (Spring Brook) - Fixed Assets			\$ 3,750	\$ -	\$ 3,750				
Spring Brook Software - Payroll Module						\$ 6,250			
Spring Brook Software - Work Order Module							\$ 8,750		
Spring Brook Software - Project Management Module								\$ 5,000	
Spring Brook Software - Extend Budget Module									\$ 5,000
Upgrade SCADA Equipment			\$ 16,500	\$ -	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
Upgrade Computer Hardware			\$ 5,000	\$ -	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600
Main Office - Roof			\$ 10,000	\$ -	\$ 10,000	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
Main Office - Seismic Upgrades			\$ 17,000	\$ -	\$ 17,000				
Main Office - Upgrades			\$ 1,700	\$ -	\$ 2,050				
Equipment Outlay									
Emergency Generator - 70 kW (Field)			\$ 5,000	\$ -	\$ 5,000				
Sewer Cover Transmitter			\$ 10,000	\$ -	\$ 10,000				
Sewer Vactor Truck (3-year payback)						\$ 75,000	\$ 75,000	\$ 75,000	
Vehicle Replacement - Unit 5 (25% Sewer)			\$ 10,000	\$ 9,985					
Vehicle Replacement - Unit 7 (25% Sewer)			\$ 7,000	\$ 5,959					
Vehicle Replacement - Unit 12 (25% Sewer)			\$ 6,750	\$ 5,356					
Annual Vehicle Replacement					\$ 22,500	\$ 18,300	\$ 18,300	\$ 25,000	\$ 25,000
Total CO Projects	\$ -	\$ -	\$ 101,200	\$ 21,300	\$ 83,500	\$ 116,050	\$ 118,550	\$ 121,500	\$ 46,500
Total CIP & CO Projects	\$ 284,545	\$ 45,785	\$ 206,200	\$ 34,220	\$ 208,500	\$ 225,500	\$ 227,750	\$ 230,000	\$ 155,000

Wastewater Budget Table WWB - 7 Sources and Applications of Funds - FY 14/15 - Final

Budget	Recorded FY 2011-12	Recorded FY 2012-13	Budget FY 2013-14	Projected FY 2013-14	Budget FY 2014-15	Forecast FY 2015-16	Forecast FY 2016-17	Forecast FY 2017-18	Forecast FY 2018-19
REVENUE									
Projected user charges	\$ 2,730,151	\$ 2,928,381	\$ 3,185,000	\$ 3,194,067	\$ 3,364,000	\$ 3,539,000	\$ 3,681,000	\$ 3,840,000	\$ 3,998,000
Total permit/connection fee	\$ 18,157	\$ 82,690	\$ 28,500	\$ 23,875	\$ 32,500	\$ 35,500	\$ 39,500	\$ 39,500	\$ 39,500
Transfer from MTBE for PERS Side Fund	\$ -	\$ 288,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	\$ 30	\$ 47,781	\$ 500	\$ 200	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL REVENUE	\$ 2,748,338	\$ 3,347,248	\$ 3,214,000	\$ 3,218,000	\$ 3,397,000	\$ 3,575,000	\$ 3,721,000	\$ 3,880,000	\$ 4,038,000
EXPENSE									
City of LA Sewer Service Charges	\$ 757,750	\$ 898,452	\$ 1,456,300	\$ 939,812	\$ 1,760,300	\$ 1,760,300	\$ 1,760,300	\$ 1,760,300	\$ 1,760,300
Sewer Labor & Benefits	\$ 1,329,249	\$ 1,294,515	\$ 1,486,000	\$ 1,388,500	\$ 1,557,000	\$ 1,602,000	\$ 1,667,000	\$ 1,708,000	\$ 1,764,000
Sewer O & M Expense	\$ 427,323	\$ 352,110	\$ 406,800	\$ 405,860	\$ 395,600	\$ 475,400	\$ 413,250	\$ 498,900	\$ 451,050
Sewer CIP & CO Expense	\$ 284,545	\$ 45,785	\$ 251,200	\$ 34,220	\$ 208,500	\$ 225,500	\$ 227,750	\$ 230,000	\$ 155,000
PERS Side Fund	\$ -	\$ 288,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE	\$ 2,798,867	\$ 2,879,260	\$ 3,600,300	\$ 2,768,392	\$ 3,921,400	\$ 4,063,200	\$ 4,068,300	\$ 4,197,200	\$ 4,130,350
Additions (reductions) to cash	\$ (50,529)	\$ 467,989	\$ (386,300)	\$ 449,608	\$ (524,400)	\$ (488,200)	\$ (347,300)	\$ (317,200)	\$ (92,350)
Effective date of Wastewater rates	1/1/12	7/1/12	7/1/13	7/1/13	7/1/14	7/1/15	7/1/16	7/1/17	7/1/18
Rate increase	0%	8.2%	8.4%	8.4%	4.7%	4.4%	4.3%	4.1%	3.9%
User Charge (monthly EDUs)	\$ 27.50	\$ 29.75	\$ 32.25	\$ 32.25	\$ 33.75	\$ 35.25	\$ 36.75	\$ 38.25	\$ 39.75
Commercial - Monthly Cost	\$ 1.70	\$ 1.80	\$ 2.00	\$ 2.00	\$ 2.10	\$ 2.20	\$ 2.30	\$ 2.40	\$ 2.50
Commercial - \$/Unit	\$ 4.55	\$ 4.90	\$ 5.30	\$ 5.30	\$ 5.50	\$ 5.70	\$ 5.90	\$ 6.10	\$ 6.30
Secondary School - Quantity Charge per 100 ADA	\$ 132.10	\$ 142.90	\$ 154.90	\$ 154.90	\$ 162.10	\$ 169.30	\$ 176.50	\$ 183.70	\$ 190.90
Primary School - Quantity Charge per 100 ADA	\$ 66.00	\$ 71.40	\$ 77.40	\$ 77.40	\$ 81.00	\$ 84.60	\$ 88.20	\$ 91.80	\$ 95.40
Customer Revenue EDUs									
FY beginning Wastewater Reserves	\$ 3,554,860	\$ 3,504,331	\$ 3,972,320	\$ 3,972,320	\$ 4,421,928	\$ 3,897,528	\$ 3,409,328	\$ 3,062,028	\$ 2,744,828
Additions (reductions)	\$ (50,529)	\$ 467,989	\$ (386,300)	\$ 449,608	\$ (524,400)	\$ (488,200)	\$ (347,300)	\$ (317,200)	\$ (92,350)
FY ending Wastewater Reserves	\$ 3,504,331	\$ 3,972,320	\$ 3,586,020	\$ 4,421,928	\$ 3,897,528	\$ 3,409,328	\$ 3,062,028	\$ 2,744,828	\$ 2,652,478
TOTAL TARGET WASTERWATER CASH RESERVES	\$ 2,152,251	\$ 2,272,087	\$ 2,342,100	\$ 2,332,700	\$ 2,439,550	\$ 2,536,250	\$ 2,608,150	\$ 2,702,000	\$ 2,775,700
Above (below) target	\$ 1,352,081	\$ 1,700,233	\$ 1,243,920	\$ 2,089,228	\$ 1,457,978	\$ 873,078	\$ 453,878	\$ 42,828	\$ (123,222)

Legend

- Blue - Recorded Revenues & Expenses
- Brown - Previous Year Budget & Projected Revenues & Expenses
- Black - Budget Revenues & Expenses
- Green - Forcast Revenues & Expenses