# CRESCENTA VALLEY WATER DISTRICT

2700 FOOTHILL BOULEVARD
LA CRESCENTA, CALIFORNIA

To be held on
February 8, 2023 at 4:00 PM

Agenda for the Meeting of the Finance Committee
of the Crescenta Valley Water District

Posted February 7, 2023 at 4:00 PM

**TELECONFERENCING NOTICE**

**This meeting will be conducted in person at the address listed above. Members of the public may also participate virtually by using a touchtone phone. You may select any of the following phone numbers (there are more than one for increased reliability during this time of increase phone traffic).**

| | | |
|---|---|---|
| **(669) 900-6833** | **(346) 248-7799** | **(929) 205-6099** |
| **(253) 215-8782** | **(301) 715-8592** | **(312) 626-6799** |

**Then, enter Access Code: 836 2474 6200**

**[Pursuant to the above Executive Order, the public may not attend the meeting in person]**

**Those members of the public who are able to and would like to additionally participate with a computer through videoconference may access the Zoom videoconferencing tool available at the following link:**

**https://us02web.zoom.us/j/83624746200**

**If there is a disruption of service, this meeting will continue without remote participation. The remote participation option is provided a convenience to the public and is not required.**

**Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by contacting the District by phone or in writing at customerservice@cvwd.com. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included so that District staff may discuss appropriate arrangements. Persons requesting a disability-related accommodation should make the request with adequate time before the meeting for the District to provide the requested accommodation.**

**Call to Order**

**Adoption of Agenda**

**Public Comment:**

At this time, members of the public shall have an opportunity to address the Committee on items of interest that are within the subject matter jurisdiction of this Committee. This opportunity is non-transferable, and speakers are limited to three (3) minutes each. Under the provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda, except under certain circumstances.

## Action Item(s)

The public shall have an opportunity to comment on any action item as each item is considered by the Committee. This opportunity is non-transferrable and speakers are limited to one two-minute (2) comment each.

1. Review of Q2 Budget Report for FY 2022-23

2. Update on placing charges on the County property tax roll

3. Update on Amended "Policies & Procedures" for Cell Tower Lease Revenues

4. Update on credit card processing fee savings and automated customer service phone system

## Committee Members' Request for Future Agenda Items

## Adjournment

# CRESCENTA VALLEY WATER DISTRICT
## BOARD OF DIRECTORS - STAFF REPORT

Information Item No. 1
February 8, 2023

**To:** Finance Committee

**From:** James Lee – Director of Finance & Administration

**Subject:** **Q2 Budget Report for FY 2022-23**

**ACTION ITEM:**

Review of the District's Second-Quarter budget report for FY 2022-23 .

**BACKGROUND:**

This agenda item reports on the District's FY 2022-23 budget as of the conclusion of the 2nd quarter of the fiscal year. The following discussion is intended to provide additional context to the actual revenue and expenditure figures.

**DISCUSSION:**

### WATER FUND

Water sales continue to be below previous expectations. A move to mandatory watering restrictions and the associated increase in conservation messaging, coupled with MWD's Upper Feeder shutdown and additional outdoor watering restrictions resulted in an almost 20% reduction in water consumption sales.

Staff has developed multiple revenue projection scenarios – e.g. sensitivity analyses – through the end of the year. Based on this, consumption revenue is projected at 16% less than budgeted. Although consumption as a whole is down only 12%, the majority of reduction is within Tier 3 at 35%, and this has a larger impact on overall revenue.

Lower water demand and repairs to infrastructure that delivers imported water continue to be driving factors in lower imported water purchases from FMWD. Although water production and treatment costs may have gone down with demand, maintenance-related expenses continue tracking well. In staying with the District's vision of "ensuring infrastructure reliability", temporary and limited-term employees (2-to-3-year contracts) were added in the second quarter to assist with addressing a significant surge in emergency leaks and addressing long-deferred maintenance. The projected cost from additional staff has mostly been offset by other employees on unpaid leave due to various circumstances.

The Water Fund had been budgeted to draw \$2.0M from reserves. At this time, the Water Fund is expected to draw approximately \$2.3M from reserves by year end, leaving a reserve balance of \$5.7M ending the year slightly above the reserve target of \$4.9M. Although water sales are significantly lower, the impact to reserves is mitigated to a certain extent by the deferral of the Orange Ave pipeline project, which is now planned for late summer based on its expected impact to the nearby schools.

The following are notable over/under variances for each department's budget:

- Dept 1 – Board
  - Director expenses are on track with budget
  - Note that the County will bill the District for election-related expenses

- Dept 2 – Operations
  - Maintenance Labor and Meter maintenance has increased with the addition of staff to catch up on deferred maintenance through the District's growing Asset Management Program.
  - The increase in Maintenance Labor OT and Auto Maintenance was caused by an increase in water leaks and after-hour callouts during the summer coupled with high fuel prices.
- Dept 7 – Systems Operations
  - Telemetering & Signal system is higher based on service contracts for support during the transition from the Tesco system ("close-source") to the new Allen Bradley SCADA Equipment, Radios and Antennas system ("open-source").
  - Booster pumps maintenance and well site maintenance show an increase due to maintenance service contracts that provide more timely asset management.
- Dept 3 – Engineering
  - Most Engineering line items are tracking under budget.
  - Administrative consultants has been reduced with the deferral of the seismic study to next fiscal year.
- Dept 4 – Regulatory and Public Outreach
  - The Regulatory and Public Outreach budget is tracking well overall.
  - Water conservation rebates expense is lower based on the District not matching FMWD rebates as had been planned for.
  - Community outreach expense is higher based on greater emphasis on messaging related to the drought and other District initiatives.
  - Lab sampling expenses have increased recently, and although initially a savings was anticipated in this area it is now projected that 100% of budget will be used.
- Dept 5 – Technology
  - The Technology budget is tracking well overall.
  - Computer software needs have increased.
  - SCADA maintenance costs with older equipment have led to unforeseen SCADA costs, which should taper off as older equipment is replaced.
- Dept 6 – Administration
  - GL Property and Fidelity insurance costs have gone up due to inflation and the addition of a cyber security policy, both of which occurred after the budget was developed.
  - Accounting expenses increased to cover the additional costs of the District's auditors providing additional analysis to recognize all leases as assets as required by the Governmental Accounting Standards Board.
  - Administrative Consultants increased due to direction to establish a financial resiliency plan. Efforts include a drought rate study started earlier this year and the use of the property tax roll to collect revenues.

**WASTEWATER FUND**

The wastewater fund is tracking well with the budget, which was budgeted to draw $1.2M from reserves by year-end. Revenues are consistent with budgeted. Wastewater fund is currently projected to draw $1.0M from reserves, leaving a reserve balance of $2.5M ending the year slightly under the reserve target of $3.0M. Because wastewater revenues are substantially fixed based on prior winter water usage, this fund's revenues are currently insulated from the conservation impacts of the drought.

Wastewater treatment costs paid to the City of LA continue to represent over half of the operating costs for the wastewater fund. Although the City of LA has not invoiced the District this fiscal year, the District accrues those costs in anticipation of paying them before the end of the fiscal year. This year, the District budgeted an estimated reconciliation bill that is typically associated with the previous fiscal year.

The following are notable over/under variances for each department's budget:

- Dept 1 – Board
  - Director expenses are on track with budget.
- Dept 2 – Operations
  - Maintenance Labor has increased with the addition of staff to catch up on deferred maintenance.
  - Pipeline and Interceptor maintenance is scheduled to increase substantially for the second half of the year but is expected to be within budget.
- Dept 3 – Engineering
  - Most Engineering line items are tracking with the budget and are projected to be $22K under budget.
  - Administrative consultants expense is projected to be below budget as the scope of wastewater management plan has changed.
- Dept 4 – Regulatory and Public Affairs
  - Most Regulatory and Public Affairs line items are tracking with the budget and are projected to be $20K under budget.
- Dept 5 – Technology
  - Most Technology line items are tracking with the budget and are projected to be $9K above budget.
  - Software expenses have increased as the District increases use of technology to increase efficiency.
- Dept 6 – Administration
  - The Administration budget is tracking well overall and is projected to be $71K above budget.
  - GL Property and Fidelity insurance costs have gone up do to inflation and the addition of a cyber security policy.
  - Accounting expenses increased to cover the additional costs of recognizing all leases as assets as required by GASB.

## RECOMMENDATION

Review and discuss Q2 budget report for FY 2022-23.

| Prepared by: | Submitted by: |
|---|---|
| Arturo Montes | James Lee |
| Finance & Administration Manager | Director of Finance & Administration |

Attachment(s):

1. Q2 Budget Report for FY 2022-23

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SUMMARY

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

**Q2**

| Description | Annual Budget | 2nd Quarter Actual (6 Month Actuals (50%)) | Remaining Annual Budget | % of Total Budget | Management Estimate: Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Water Sales - Fixed | $ 3,646,667 | $ 1,802,883 | $ 1,843,784 | 49% | $ 3,595,000 | $ 51,667 | 99% |
| Water Sales - Metered | 10,059,945 | 4,720,418 | 5,339,527 | 47% | 8,500,000 | 1,559,945 | 84% |
| Interest Income Water | 170,000 | 52,943 | 117,057 | 31% | 130,000 | 40,000 | 76% |
| Other Income Water | 165,600 | 53,492 | 112,108 | 32% | 130,100 | 35,500 | 79% |
| Construction Revenue | 247,500 | 80,734 | 166,766 | 33% | 230,000 | 17,500 | 93% |
| **Revenue** | **$ 14,289,712** | **$ 6,710,470** | **$ 7,579,242** | **47%** | **$ 12,585,100** | **$ 1,704,612** | **88%** |
| **Expenses** | | | | | | | |
| Labor & Benefits | $ 3,360,831 | $ 1,589,244 | $ 1,771,587 | 47% | 3,323,195 | 37,636 | 99% |
| Imported Water (Foothill) | 3,102,748 | 1,414,355 | 1,688,393 | 46% | 3,000,000 | 102,748 | 97% |
| Imported Water (Glendale) | 82,047 | 28,654 | 53,393 | 35% | 75,000 | 7,047 | 91% |
| Power Cost | 850,630 | 256,015 | 594,615 | 30% | 830,000 | 20,630 | 98% |
| Operating Cost | 2,929,738 | 859,153 | 2,070,584 | 29% | 2,973,541 | (43,803) | 101% |
| **Expenses** | **$ 10,325,994** | **$ 4,147,422** | **$ 6,178,572** | **40%** | **$ 10,201,736** | **$ 124,258** | **99%** |
| **Debt Service** | **$ 579,781** | **$ 579,781** | **$ -** | **100%** | **$ 579,781** | **$ -** | **100%** |
| Infrastructure | $ 5,026,000 | $ 283,956 | $ 4,742,044 | **6%** | $ 3,760,000 | 1,266,000 | 75% |
| ***Bond Funded CIP | - | | - | **0%** | - | - | |
| Capital Outlays & Equip | 315,399 | 81,747 | 233,652 | **26%** | 315,399 | - | 100% |
| OPEB | - | - | - | **0%** | - | - | |
| **Total CIP & OPEB** | **5,341,399** | **365,703** | **4,975,696** | **7%** | **$ 4,075,399** | **$ 1,266,000** | **76%** |
| **Net Revenue minus Expenses** | **(1,957,462)** | **1,617,564** | | | **(2,271,816)** | | |

# REVENUE

## Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

**Q2**

| Description | | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Revenue | Projected Excess/ (Defeceit) | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Revenue** | | | | | | | | |
| 4010-000 | Water Sales - Consumers | $ 9,510,900 | $ 4,379,103 | $ 5,131,797 | 46% | $ 8,000,000 | $ (1,510,900) | 84% |
| 4010-007 | Irrigation | 549,045 | 341,315 | 207,730 | 62% | 500,000 | (49,045) | 91% |
| 4010-008 | Water Sales- Service Charge | 3,550,559 | 1,755,161 | 1,795,398 | 49.4% | 3,500,000 | (50,559) | 99% |
| 4010-009 | Water Sales - Fire Service | 96,108 | 47,722 | 48,386 | 50% | 95,000 | (1,108) | 99% |
| 4020-000 | Water Sales - Others | 75,000 | 20,930 | 54,070 | 28% | 40,000 | (35,000) | 53% |
| 4110-000 | Meter Installation/Hydrant | 50,000 | 18,819 | 31,181 | 38% | - | (50,000) | 0% |
| 4220-000 | Water Systems Connect Fee | 72,500 | 61,915 | 10,585 | 85% | 130,000 | 57,500 | 179% |
| 4230-000 | Other Income - Misc | 10,000 | 1,104 | 8,896 | 11% | 2,500 | (7,500) | 25% |
| 4230-010 | Other Income - Flood Meters | - | - | - | 0% | - | - | 0% |
| 4230-020 | Other Income - Applications | 20,000 | 9,700 | 10,300 | 49% | 20,300 | 300 | 102% |
| 4240-000 | Interest Earned - Water | 160,000 | 52,943 | 107,057 | 33% | 130,000 | (30,000) | 81% |
| 4245-000 | Interest Earned-2007 COPS | - | - | - | 0% | - | - | 0% |
| 4260-000 | Unrealized Gain/Loss on Invest | - | - | - | 0% | - | - | 0% |
| 4265-000 | Fair Value Adjustment | - | - | - | 0% | - | - | 0% |
| 4270-000 | Gain/Loss on Sale of Assets | - | - | - | 0% | - | - | 0% |
| 4271-000 | Gain/Loss Sale of Investments | 10,000 | - | 10,000 | 0% | - | (10,000) | 0% |
| 4275-001 | Rental Income - PA House | 11,400 | 4,660 | 6,740 | 41% | 11,400 | - | 100% |
| 4275-002 | Rental Income - Sycamore House | 18,800 | 6,210 | 12,590 | 33% | 18,800 | - | 100% |
| 4275-003 | Rental Income - Mills House | 30,400 | 10,888 | 19,512 | 36% | 30,400 | - | 100% |
| 4280-000 | MTBE Settlement | - | - | - | 0% | 6,700 | 6,700 | 0% |
| 4285-000 | Grant Revenue - State | 125,000 | - | 125,000 | 0% | 100,000 | (25,000) | 80% |
| 4287-000 | Capital Contributions - Local | - | - | - | 0% | - | - | 0% |
| **Revenue** | | **$ 14,289,712** | **$ 6,710,470** | **$ 7,579,242** | **47%** | **$ 12,585,100** | **$ (1,704,612)** | **88%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| | Description | Annual Budget | 2nd Quarter Actuals: 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Management Estimate: Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Compensation and Benefits** | | | | | | | | |
| 5000-100 | Director Fees | $ 10,800 | $ 3,250 | $ 7,550 | 30% | $ 6,500 | $ 4,300 | 60% |
| 5000-200 | Officer Salaries | 228,423 | 117,676 | 110,747 | 52% | 230,000 | $ (1,577) | 101% |
| 5000-300 | Administrative Service - Labor | 496,353 | 242,542 | 253,811 | 49% | 475,600 | $ 20,753 | 96% |
| 5000-310 | Administrative Service - OT | 6,750 | 5,571 | 1,179 | 83% | 11,000 | $ (4,250) | 163% |
| 5000-350 | Engineering Labor | 361,993 | 148,418 | 213,575 | 41% | 296,000 | $ 65,993 | 82% |
| 5000-360 | Engineering Labor OT | 7,500 | 1,115 | 6,385 | 15% | 2,500 | $ 5,000 | 33% |
| 5000-400 | Maintenance Labor | 449,871 | 212,663 | 237,208 | 47% | 420,000 | $ 29,871 | 93% |
| 5000-410 | Maintenance Labor OT | 47,250 | 27,814 | 19,436 | 59% | 52,000 | $ (4,750) | 110% |
| 5000-500 | System Operations | 400,290 | 201,566 | 198,724 | 50% | 420,000 | $ (19,710) | 105% |
| 5000-510 | System Operations OT | 18,000 | 5,732 | 12,268 | 32% | 10,000 | $ 8,000 | 56% |
| 5000-800 | Standby Pay | 54,330 | 34,057 | 20,273 | 63% | 68,000 | $ (13,670) | 125% |
| 5045-000 | Automobile Allowance | 10,050 | 6,600 | 3,450 | 66% | 10,050 | $ - | 100% |
| 5047-000 | Phone Allowance | 1,815 | 840 | 975 | 46% | 1,805 | $ 10 | 99% |
| 5050-000 | Employer Portion of PERS | 416,238 | 188,962 | 227,276 | 45% | 391,400 | $ 24,838 | 94% |
| 5052-000 | GASB 68 Adjustment - Water | - | - | - | 0% | - | $ - | 0% |
| 5052-001 | GASB 75 Adjustment | - | - | - | 0% | - | $ - | 0% |
| 5060-000 | Taxes-Payroll | 154,250 | 75,957 | 78,293 | 49% | 152,650 | $ 1,600 | 99% |
| 5070-000 | Sick Leave/Vacation-Office | 177,633 | 133,947 | 43,686 | 75% | 260,000 | $ (82,367) | 146% |
| 5080-000 | Health Dental Vision | 301,265 | 146,713 | 154,552 | 49% | 290,000 | $ 11,265 | 96% |
| 5080-055 | Retiree Health Care Expense | - | - | - | 0% | - | $ - | 0% |
| 5080-100 | Retiree Health Care Expense | 144,792 | - | 144,792 | 0% | 144,792 | $ - | 100% |
| 5082-000 | Life and Disability Insurance | 10,588 | 4,946 | 5,642 | 47% | 10,168 | $ 420 | 96% |
| 5083-000 | Self Insurance | 18,000 | 7,140 | 10,860 | 40% | 18,000 | $ - | 100% |
| 5084-000 | Wellness Program | 5,820 | 2,616 | 3,204 | 45% | 6,000 | $ (180) | 103% |
| 5085-000 | Workers' Compensation Ins | 38,820 | 21,121 | 17,699 | 54% | 46,730 | $ (7,910) | 120% |
| **Compensation and Benefits** | | **$ 3,360,831** | **$ 1,589,244** | **$ 1,771,587** | **47%** | **$ 3,323,195** | **$ 37,636** | **99%** |

EXPENSE

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

Q2

| | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Gen'l and Admin Expenses** | | | | | | | | |
| 5090-000 | GL, Property, Fidelity Ins | $ 85,083 | $ 42,203 | $ 42,880 | 50% | 90,000 | $ (4,917) | 106% |
| 5100-000 | Accounting | 10,250 | 3,445 | 6,805 | 34% | 12,250 | $ (2,000) | 120% |
| 5125-000 | Legal | 154,500 | 61,420 | 93,080 | 40% | 150,000 | $ 4,500 | 97% |
| 5130-000 | Administrative Consultants | 423,435 | 107,426 | 316,009 | 25% | 472,500 | $ (49,065) | 112% |
| 5135-000 | Interns | 18,640 | 486 | 18,154 | 3% | 18,640 | $ - | 100% |
| 5140-000 | Election Expense | 67,500 | - | 67,500 | 0% | 67,000 | $ 500 | 99% |
| 5150-000 | Building Maintenance-Office | 16,483 | 13,941 | 2,542 | 85% | 21,263 | $ (4,780) | 129% |
| 5160-000 | Furniture & Fixtures Expense | - | - | - | 0% | - | $ - | 0% |
| 5170-000 | Landscaping Expense | 13,134 | 4,073 | 9,061 | 31% | 10,200 | $ 2,934 | 78% |
| 5180-000 | Office Supplies & Misc Expense | 13,200 | 12,091 | 1,109 | 92% | 22,200 | $ (9,000) | 168% |
| 5180-100 | Misc Expense - COVID-19 | 3,938 | 270 | 3,668 | 7% | 2,800 | $ 1,138 | 71% |
| 5190-000 | Computers and Network | - | - | - | 0% | - | $ - | 0% |
| 5195-000 | Computer Software | 56,923 | 84,123 | (27,200) | 148% | 90,000 | $ (33,077) | 158% |
| 5200-000 | Utilities | 30,880 | 6,388 | 24,492 | 21% | 30,625 | $ 255 | 99% |
| 5225-000 | Enterprise Voice Com | 11,625 | 5,757 | 5,868 | 50% | 11,500 | $ 125 | 99% |
| 5226-000 | Wireless Voice & Data | 26,250 | 7,576 | 18,674 | 29% | 15,100 | $ 11,150 | 58% |
| 5227-000 | Data Communications - Fiber | 16,500 | 10,386 | 6,114 | 63% | 20,000 | $ (3,500) | 121% |
| 5230-000 | Printing Postage Stationery | 31,820 | 13,762 | 18,058 | 43% | 30,000 | $ 1,820 | 94% |
| 5240-000 | Uncollectible Accounts | - | - | - | 0% | - | $ - | 0% |
| 5250-000 | Water System Fees | 59,600 | - | 59,600 | 0% | 65,000 | $ (5,400) | 109% |
| 5260-000 | Engineering Expense | 3,750 | 764 | 2,986 | 20% | 2,300 | $ 1,450 | 61% |
| 5300-000 | Training-Office | 15,000 | 1,377 | 13,623 | 9% | 14,075 | $ 925 | 94% |
| 5311-000 | Tuition Reimbursement | 9,450 | - | 9,450 | 0% | 2,000 | $ 7,450 | 21% |
| 5320-000 | Conferences & Seminars | 39,569 | 19,408 | 20,161 | 49% | 38,948 | $ 621 | 98% |
| 5320-005 | Conferences & Seminars-Board | - | - | - | 0% | - | $ - | 0% |
| 5350-000 | Misc Administration | 7,149 | 19,854 | (12,705) | 278% | 8,149 | $ (1,000) | 114% |
| 5350-005 | Misc Administration-Board | - | - | - | 0% | - | $ - | 0% |
| 5355-000 | Memberships/Subscriptions | 23,025 | 21,690 | 1,335 | 94% | 23,505 | $ (480) | 102% |
| 5365-000 | Bank Charges | 30,000 | 18,985 | 11,015 | 63% | 40,000 | $ (10,000) | 133% |
| 5270-000 | Water Conservation Expense | 55,000 | 313 | 54,687 | 1% | 10,000 | $ 45,000 | 18% |
| 5270-400 | Water Conservation Rebates | 1,000 | - | 1,000 | 0% | 1,000 | $ - | 100% |
| 5270-600 | Community Outreach | 70,000 | 13,520 | 56,480 | 19% | 50,000 | $ 20,000 | 71% |
| **Gen'l and Admin Expenses** | | **$ 1,293,704** | **$ 469,258** | **$ 824,446** | **36%** | **$ 1,319,055** | **$ (25,351)** | **102%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Non-Operating Expense** | | | | | | | | |
| 5900-000 | Amortization of Intangibles | - | - | - | 0% | - | $ - | 0% |
| 5900-001 | Amortization of Inv Premium | - | - | - | 0% | - | $ - | 0% |
| 5900-002 | Loan Costs | - | - | - | 0% | - | $ - | 0% |
| 5910-000 | Interest Expense - Notes | 29,100 | 14,548 | 14,552 | 50% | 29,000 | $ 100 | 100% |
| 5920-100 | Rental Expenses - PA House | 1,350 | - | 1,350 | 0% | 1,500 | $ (150) | 111% |
| 5920-200 | Rental Expenses - Sycamore | 1,350 | - | 1,350 | 0% | 1,500 | $ (150) | 111% |
| 5920-300 | Rental Expenses - Mills | 1,350 | 1,355 | (5) | 100% | 1,500 | $ (150) | 111% |
| **Non-Operating Expense** | | **$ 33,150** | **$ 15,903** | **$ 17,247** | **48%** | **$ 33,500** | **$ (350)** | **101%** |

EXPENSE

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

Q2

| | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Operations Expense** | | | | | | | | |
| 5145-000 | Taxes-Property | $ 15,655 | $ 7,248 | $ 8,407 | 46% | 15,348 | $ 307 | 98% |
| 5310-000 | Operator Certifications-Educ | 17,726 | 1,249 | 16,477 | 7% | 11,400 | $ 6,326 | 64% |
| 5330-000 | Safety & Security | 20,213 | 10,250 | 9,963 | 51% | 20,213 | $ - | 100% |
| 5340-000 | Uniforms | 17,115 | 7,250 | 9,865 | 42% | 16,315 | $ 800 | 95% |
| 5360-000 | Emergency Operations/Repairs | 11,500 | 5,593 | 5,907 | 49% | 11,500 | $ - | 100% |
| 5370-000 | Permit & Assessment Fees | - | 2,902 | (2,902) | 0% | - | $ - | 0% |
| 5380-000 | Tools and Eq Maintenance | 17,250 | 5,802 | 11,448 | 34% | 17,250 | $ - | 100% |
| 5390-000 | Nitrate Plant | 121,700 | 35,747 | 85,953 | 29% | 120,000 | $ 1,700 | 99% |
| 5441-000 | Inventory Shrinkage/Overage | 3,000 | - | 3,000 | 0% | 3,000 | $ - | 100% |
| 5442-000 | Inventory Disposal | - | - | - | 0% | - | $ - | 0% |
| 5445-000 | Telemetering & Signal System | 47,250 | 48,042 | (792) | 102% | 63,000 | $ (15,750) | 133% |
| 5460-000 | Water Treatment Expense | 128,300 | 58,332 | 69,968 | 45% | 128,000 | $ 300 | 100% |
| 5450-100 | Lab & Sampling Expense | 150,000 | 42,220 | 107,780 | 28% | 150,000 | $ - | 100% |
| 5450-200 | Non-Lab & Sampling | 15,000 | - | 15,000 | 0% | 15,000 | $ - | 100% |
| 5445-100 | Telemetering & Signal System | - | - | - | 0% | - | $ - | 0% |
| 5445-200 | SCADA Hardware | - | 6,350 | (6,350) | 0% | 10,000 | $ (10,000) | 0% |
| 5445-300 | SCADA Software | - | - | - | 0% | - | $ - | 0% |
| 5445-400 | SCADA Phone Lines | - | - | - | 0% | - | $ - | 0% |
| 5402-000 | Power Purchased - Pumping | 850,630 | 256,015 | 594,615 | 30% | 830,000 | $ 20,630 | 98% |
| **Operations Expense** | | **$ 1,415,339** | **$ 487,000** | **$ 928,339** | **34%** | **$ 1,411,026** | **$ 4,313** | **100%** |
| **Water System Expense** | | | | | | | | |
| 5400-000 | Water Usage Cost Exp Well 16 | $ 82,047 | $ 28,654 | $ 53,393 | 35% | 75,000 | $ 7,047 | 91% |
| 5401-000 | Purchased Water FMWD | 3,102,748 | 1,414,355 | 1,688,393 | 46% | 3,000,000 | $ 102,748 | 97% |
| 5401-002 | Purchased Water Glend Welll 16 | - | - | - | 0% | - | $ - | 0% |
| **Water System Expense** | | **$ 3,184,795** | **$ 1,443,010** | **$ 1,741,785** | **45%** | **$ 3,075,000** | **$ 109,795** | **97%** |

# EXPENSE

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

# Q2

| | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Distribution System Expense** | | | | | | | | |
| 5410-000 | Backflow Expense | $ 750 | $ - | $ 750 | 0% | 750 | $ - | 100% |
| 5423-100 | Pipelines - Maintenance | 46,750 | 13,028 | 33,722 | 28% | 46,750 | $ - | 100% |
| 5423-300 | Fire Hydrant Repair/Replace | 25,000 | 6,469 | 18,531 | 26% | 20,000 | $ 5,000 | 80% |
| 5423-500 | Pipelines-Trench Plate Rentals | - | - | - | 0% | - | $ - | 0% |
| 5423-700 | Pipelines - Valves | 79,000 | 11,517 | 67,483 | 15% | 50,000 | $ 29,000 | 63% |
| 5424-100 | Reservoir Maintenance | 185,000 | 49,667 | 135,333 | 27% | 185,000 | $ - | 100% |
| 5424-200 | Reservoir Landscape | 30,000 | 2,030 | 27,970 | 7% | 30,000 | $ - | 100% |
| 5425-100 | Meter Maintenance | 12,000 | 17,172 | (5,172) | 143% | 35,000 | $ (23,000) | 292% |
| 5425-300 | Meter Repair/Replace/Upgrade | 20,500 | 7,440 | 13,060 | 36% | 16,000 | $ 4,500 | 78% |
| 5425-400 | Lateral Maintenance | 114,000 | 79,460 | 34,540 | 70% | 114,000 | $ - | 100% |
| 5425-450 | Lateral Leaks and Repairs | 70,000 | 27,741 | 42,259 | 40% | - | $ 70,000 | 0% |
| 5425-500 | Meters - Trench Plate Rentals | 2,000 | 28 | 1,972 | 1% | 2,000 | $ - | 100% |
| 5431-000 | Land Lease Cost Expense Well1 | 17,600 | 2,740 | 14,860 | 16% | 17,160 | $ 440 | 98% |
| 5432-100 | Well Site - Maintenance | 59,000 | 654 | 58,346 | 1% | 64,000 | $ (5,000) | 108% |
| 5432-200 | Well Site - Landscape | 15,000 | 1,740 | 13,260 | 12% | 15,000 | $ - | 100% |
| 5433-000 | Booster Pumps - Maintenance | 46,000 | 14,739 | 31,261 | 32% | 104,000 | $ (58,000) | 226% |
| 5434-000 | Emergency Power Generators | - | 10,455 | (10,455) | 0% | 20,000 | $ (20,000) | 0% |
| 5440-100 | Auto/Truck Maintenance | 39,075 | 19,959 | 19,116 | 51% | 31,000 | $ 8,075 | 79% |
| 5440-200 | Auto/Truck Maintenance-Gas | 29,700 | 19,401 | 10,299 | 65% | 38,000 | $ (8,300) | 128% |
| 5440-300 | Auto/Truck Maintenance-Diesel | 15,000 | 12,786 | 2,214 | 85% | 19,000 | $ (4,000) | 127% |
| 5423-200 | Pipelines - Paving | - | - | - | 0% | - | $ - | 0% |
| 5423-400 | Pipelines - Leak Detect/Repair | 31,500 | - | 31,500 | 0% | 32,000 | $ (500) | 102% |
| 5425-200 | Meters - Paving | 200,000 | 5,948 | 194,052 | 3% | 200,000 | $ - | 100% |
| 5425-700 | D-Job Meters/Hydrants | - | (159,968) | 159,968 | 0% | - | $ - | 0% |
| 5432-300 | Well Site - Lease Payment | 300 | - | 300 | 0% | 300 | $ - | 100% |
| **Distribution System Expense** | | **$ 1,038,175** | **$ 143,008** | **$ 895,167** | **14%** | **$ 1,039,960** | **$ (1,785)** | **100%** |
| **Water Totals** | | | | | | | | |
| **Totals** | | **$ 10,325,994** | **$ 4,147,422** | **$ 6,178,572** | **40%** | **$ 10,201,736** | **$ 124,258** | **99%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | | | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Management Estimate: Year End Expense | Budget Balance | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| **Compensation and Benefits** | | | | | | | | | | |
| 01-01-5000-100 | 5000-100 | E10 | Director Fees | 10,800.00 | 3,250.00 | 7,550.00 | 30% | $ 6,500 | $ 4,300 | 60% |
| 01-01-5060-000 | 5060-000 | E10 | Taxes-Payroll | 1,059.00 | 258.62 | 800.38 | 24% | 550 | 509 | 52% |
| 01-01-5085-000 | 5085-000 | E10 | Workers' Compensation Ins | 150.00 | 40.83 | 109.17 | 27% | 100 | 50 | 67% |
| **Compensation and Benefits** | | | | **12,009.00** | **3,549.45** | **8,459.55** | **30%** | **7,150** | **4,859** | **60%** |
| **Gen'l and Admin Expenses** | | | | | | | | | | |
| 01-01-5320-000 | 5320-000 | E20 | Conferences & Seminars | 5,625.00 | 1,091.3 | 4,533.71 | 19% | $ 5,625 | $ - | 100% |
| 01-01-5140-000 | 5140-000 | E20 | Election Expense | 67,500.00 | - | 67,500.00 | 0% | 67,000 | 500 | 99% |
| **Gen'l and Admin Expenses** | | | | **73,125.00** | **1,091.29** | **72,033.71** | **1%** | **72,625** | **500** | **99%** |
| **Board - Water** | | | | | | | | | | |
| **Totals** | | | | **85,134.00** | **4,640.74** | **80,493.26** | **5%** | **79,775** | **5,359** | **94%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| | | 2nd Quarter Actuals | | | | Management Estimate | | |
|---|---|---|---|---|---|---|---|---|
| **GL#** | **Description** | **Annual Budget** | **2nd Quarter Actual** | **Remaining Annual Budget** | **% of Total Budget** | **Projected Year-End Expense** | **Projected Remaining Budget** | **% of Total Budget** |
| **Compensation and Benefits** | | | | | | | | |
| 01-02-5000-300 | Administrative Service - Labor | $ 82,152 | $ 38,802 | $ 43,350 | 47% | $ 77,600 | $ 4,552 | 94% |
| 01-02-5000-310 | Administrative Service - OT | 750 | $ - | 750 | 0% | - | 750 | 0% |
| 01-02-5000-400 | Maintenance Labor | 449,871 | $ 212,663 | 237,208 | 47% | 420,000 | 29,871 | 93% |
| 01-02-5000-410 | Maintenance Labor OT | 47,250 | $ 27,814 | 19,436 | 59% | 52,000 | (4,750) | 110% |
| 01-02-5000-500 | System Operations | | $ (6,911) | 6,911 | 0% | - | - | 0% |
| 01-02-5000-510 | System Operations OT | | $ - | - | 0% | - | - | 0% |
| 01-02-5000-800 | Standby Pay | 27,165 | $ 34,057 | (6,892) | 125% | 34,000 | (6,835) | 125% |
| 01-02-5047-000 | Phone Allowance | - | $ - | - | 0% | - | - | 0% |
| 01-02-5050-000 | Employer Portion of PERS | 49,133 | $ 21,667 | 27,466 | 44% | 44,000 | 5,133 | 90% |
| 01-02-5060-000 | Taxes-Payroll | 48,024 | $ 25,647 | 22,377 | 53% | 52,000 | (3,976) | 108% |
| 01-02-5070-000 | Sick Leave/Vacation | 43,936 | $ 45,607 | (1,671) | 104% | 90,000 | (46,064) | 205% |
| 01-02-5080-000 | Health Dental Vision | 92,642 | $ 72,949 | 19,693 | 79% | 140,000 | (47,358) | 151% |
| 01-02-5082-000 | Life and Disability Insurance | 2,568 | $ 1,964 | 604 | 76% | 4,000 | (1,432) | 156% |
| 01-02-5083-000 | Self Insurance | 1,800 | $ 440 | 1,360 | 24% | 1,800 | - | 100% |
| 01-02-5084-000 | Wellness Program | 1,440 | $ 1,125 | 315 | 78% | 1,440 | - | 100% |
| 01-02-5085-000 | Workers' Compensation Ins | 19,740 | $ 13,986 | 5,754 | 71% | 27,000 | (7,260) | 137% |
| **Compensation and Benefits** | | **$ 866,471** | **$ 489,811** | **$ 376,660** | **57%** | **$ 943,840** | **$ (77,369)** | **109%** |
| | | | | | | | | |
| **Gen'l and Admin Expenses** | | | | | | | | |
| 01-02-5180-000 | Office Supplies & Misc Exp | $ 7,000 | $ 1,923 | $ 5,077 | 27% | $ 6,000 | $ 1,000 | 86% |
| 01-02-5180-100 | Misc Expense - COVID-19 | $ 1,500 | $ 270 | $ 1,230 | 18% | 1,500 | $ - | 100% |
| 01-02-5320-000 | Conferences & Seminars | 6,750 | $ 4,820 | 1,930 | 71% | 6,750 | - | 100% |
| 01-02-5355-000 | Memberships/Subscriptions | 1,875 | $ 333 | 1,542 | 18% | 1,875 | - | 100% |
| **Gen'l and Admin Expenses** | | **$ 17,125** | **$ 7,346** | **$ 9,779** | **43%** | **$ 16,125** | **$ 1,000** | **94%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Operation Expense** | | | | | | | | |
| 01-02-5150-000 | Building Maintenance-Plant | 9,263 | $ 7,304 | 1,959 | 79% | $ 9,263 | $ - | 100% |
| 01-02-5170-000 | Landscaping Expenses-Plant | 4,200 | $ 737 | 3,463 | 18% | 3,200 | 1,000 | 76% |
| 01-02-5200-000 | Utilities-Plant | 8,625 | $ 3,975 | 4,650 | 46% | 8,625 | - | 100% |
| 01-02-5300-000 | Training-Plant | 7,875 | $ 487 | 7,388 | 6% | 7,875 | - | 100% |
| 01-02-5310-000 | Operator Certifications-Educ | 5,600 | $ 753 | 4,847 | 13% | 2,500 | 3,100 | 45% |
| 01-02-5311-000 | Tuition Reimbursement | 5,250 | $ - | 5,250 | 0% | 2,000 | 3,250 | 38% |
| 01-02-5330-000 | Safety & Security | 20,213 | $ 10,250 | 9,963 | 51% | 20,213 | - | 100% |
| 01-02-5340-000 | Uniforms | 17,115 | $ 6,614 | 10,501 | 39% | 15,115 | 2,000 | 88% |
| 01-02-5350-000 | Misc- Administration | 1,250 | $ (430) | 1,680 | -34% | 1,250 | - | 100% |
| 01-02-5360-000 | Emergency Operations/Repairs | 11,500 | $ 5,593 | 5,907 | 49% | 11,500 | - | 100% |
| 01-02-5380-000 | Tools and Eq Maintenance | 17,250 | $ 5,469 | 11,781 | 32% | 17,250 | - | 100% |
| 01-02-5441-000 | Inventory Shrinkage/Overage | 3,000 | $ - | 3,000 | 0% | 3,000 | - | 100% |
| 01-02-5442-000 | Inventory Disposal | - | $ - | - | 0% | - | - | 0% |
| **Operation Expense** | | **$ 111,141** | **$ 40,753** | **$ 70,388** | **37%** | **$ 101,791** | **$ 9,350** | **92%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Distribution System Expense** | | | | | | | | |
| 01-02-5423-100 | Pipelines - Maintenance | $ 46,750 | $ 13,028 | $ 33,722 | 28% | $ 46,750 | $ - | 100% |
| 01-02-5423-300 | Fire Hydrant Repair/Replace | 25,000 | $ 6,469 | 18,531 | 26% | 20,000 | 5,000 | 80% |
| 01-02-5423-500 | Pipelines-Trench Plate Rentals | - | $ - | - | 0% | - | $ - | 0% |
| 01-02-5423-700 | Pipelines - Valves | 79,000 | $ 11,517 | 67,483 | 15% | 50,000 | 29,000 | 63% |
| 01-02-5425-100 | Meter Maintenance | 12,000 | $ 17,172 | (5,172) | 143% | 35,000 | $ (23,000) | 292% |
| 01-02-5425-300 | Meter Repair/Replace/Upgrade | 20,500 | $ 7,440 | 13,060 | 36% | 16,000 | 4,500 | 78% |
| 01-02-5425-400 | Lateral Maintenance | 114,000 | $ 79,460 | 34,540 | 70% | 114,000 | $ - | 100% |
| 01-02-5425-450 | Lateral Leaks and Repairs | 70,000 | $ 27,741 | 42,259 | 40% | 70,000 | $ - | 100% |
| 01-02-5425-500 | Meters - Trench Plate Rentals | 2,000 | $ 28 | 1,972 | 1% | 2,000 | - | 100% |
| 01-02-5440-100 | Auto/Truck Maintenance | 39,075 | $ 19,959 | 19,116 | 51% | 31,000 | 8,075 | 79% |
| 01-02-5440-200 | Auto/Truck Maintenance-Gas | 29,700 | $ 19,401 | 10,299 | 65% | 38,000 | $ (8,300) | 128% |
| 01-02-5440-300 | Auto/Truck Maintenance-Diesel | 15,000 | $ 12,786 | 2,214 | 85% | 19,000 | (4,000) | 127% |
| **Distribution System Expense** | | **$ 453,025** | **$ 215,002** | **$ 238,023** | **47%** | **$ 441,750** | **$ 11,275** | **98%** |
| **Operations - Water** | | | | | | | | |
| **Totals** | | **$ 1,447,762** | **$ 752,912** | **$ 694,850** | **52%** | **$ 1,503,506** | **$ (55,744)** | **104%** |

# SYSTEMS OPERATIONS

## Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

**Q2**

| GL# | | | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Compensation and Benefits** | | | | | | | | | | |
| 01-07-5000-500 | 5000-500 | E10 | System Operations | 400,290 | $ 208,477 | 191,813 | 52% | $ 420,000 | (19,710) | 105% |
| 01-07-5000-510 | 5000-510 | E10 | System Operations OT | 18,000 | $ 5,732 | 12,268 | 32% | $ 10,000 | 8,000 | 56% |
| 01-07-5000-800 | 5000-800 | E10 | Standby Pay | 27,165 | $ - | 27,165 | 0% | $ 34,000 | (6,835) | 125% |
| 01-07-5047-000 | 5047-000 | E10 | Phone Allowance | - | $ - | - | 0% | $ - | - | 0% |
| 01-07-5050-000 | 5050-000 | E10 | Employer Portion of PERS | 40,275 | $ 8,989 | 31,286 | 22% | $ 40,000 | 275 | 99% |
| 01-07-5060-000 | 5060-000 | E10 | Taxes-Payroll | 25,551 | $ 17,496 | 8,055 | 68% | $ 35,000 | (9,449) | 137% |
| 01-07-5070-000 | 5070-000 | E10 | Sick Leave/Vacation | 31,558 | $ 18,889 | 12,669 | 60% | $ 35,000 | (3,442) | 111% |
| 01-07-5080-000 | 5080-000 | E10 | Health Dental Vision | 53,601 | $ 12,343 | 41,258 | 23% | $ 25,000 | 28,601 | 47% |
| 01-07-5082-000 | 5082-000 | E10 | Life and Disability Insurance | 1,446 | $ 399 | 1,047 | 28% | $ 1,000 | 446 | 69% |
| 01-07-5083-000 | 5083-000 | E10 | Self Insurance | 1,800 | $ 578 | 1,222 | 32% | $ 1,800 | - | 100% |
| 01-07-5084-000 | 5084-000 | E10 | Wellness Program | 720 | $ 225 | 495 | 31% | $ 720 | - | 100% |
| 01-07-5085-000 | 5085-000 | E10 | Workers' Compensation Ins | 10,306 | $ 1,331 | 8,975 | 13% | $ 9,000 | 1,306 | 87% |
| **Compensation and Benefits** | | | | **$ 610,712** | **$ 274,460** | **$ 336,252** | **45%** | **$ 611,520** | **$ (808)** | **100%** |
| | | | | | | | | | | |
| **Gen'l and Admin Expenses** | | | | | | | | | | |
| 01-07-5310-000 | 5310-000 | E35 | Operator Certifications-Educ | 2,000 | $ 496 | 1,504 | 25% | 2,000 | - | 100% |
| 01-07-5311-000 | 5311-000 | E20 | Tuition Reimbursement | 1,200 | $ - | 1,200 | 0% | - | 1,200 | 0% |
| 01-07-5320-000 | 5320-000 | E20 | Conferences & Seminars | 9,500 | $ 1,807 | 7,693 | 19% | 9,500 | - | 100% |
| 01-07-5340-000 | 5340-000 | E20 | Uniforms | - | $ 636 | (636) | 0% | 1,200 | (1,200) | 0% |
| 01-07-5355-000 | 5355-000 | E20 | Memberships/Subscriptions | - | $ - | - | 0% | - | - | 0% |
| **Gen'l and Admin Expenses** | | | | **$ 12,700** | **$ 2,940** | **$ 9,760** | **23%** | **$ 12,700** | **$ -** | **100%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | | | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Operation Expense** | | | | | | | | | | |
| 01-07-5350-000 | 5350-000 | E35 | Misc- Administration | - | $ - | - | 0% | 1,000 | (1,000) | 0% |
| 01-07-5380-000 | 5380-000 | E35 | Tools and Eq Maintenance | - | $ 333 | (333) | 0% | - | - | 0% |
| 01-07-5390-000 | 5390-000 | E35 | Nitrate Plant | 121,700 | $ 35,747 | 85,953 | 29% | 120,000 | 1,700 | 99% |
| 01-07-5445-000 | 5445-000 | E35 | Telemetering & Signal System | 47,250 | $ 48,042 | (792) | 102% | 63,000 | (15,750) | 133% |
| 01-07-5460-000 | 5460-000 | E35 | Water Treatment Expense | 128,300 | $ 58,332 | 69,968 | 45% | 128,000 | 300 | 100% |
| **Operation Expense** | | | | **$ 322,650** | **$ 148,333** | **$ 174,317** | **46%** | **$ 337,400** | **$ (14,750)** | **105%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| | | | | 2nd Quarter Actuals | | | | Management Estimate | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **GL#** | | | **Description** | **Annual Budget** | **2nd Quarter Actual** | **Remaining Annual Budget** | **% of Total Budget** | **Projected Year-End Expense** | **Projected Remaining Budget** | **% of Total Budget** |
| **Water System Expense** | | | | | | | | | | |
| 01-07-5400-000 | 5400-000 | E40 | Water Usage Cost Exp Well 16 | $ 82,047 | $ 28,654 | $ 53,393 | 35% | $ 75,000 | $ 7,047 | 91% |
| 01-07-5401-000 | 5401-000 | E40 | Purchased Water FMWD | 3,102,748 | $ 1,414,355 | 1,688,393 | 46% | 3,000,000 | 102,748 | 97% |
| 01-07-5402-000 | 5402-000 | E40 | Power Purchased - Pumping | 850,630 | $ 256,015 | 594,615 | 30% | 830,000 | 20,630 | 98% |
| **Water System Expense** | | | | **$ 4,035,425** | **$ 1,699,025** | **$ 2,336,400** | **42%** | **$ 3,905,000** | **$ 130,425** | **97%** |
| | | | | | | | | | | |
| **Distribution System Expense** | | | | | | | | | | |
| 01-07-5424-100 | 5424-100 | E45 | Reservoir Maintenance | 165,000 | $ 49,667 | 115,333 | 30% | 165,000 | $ - | 100% |
| 01-07-5424-200 | 5424-200 | E45 | Reservoir Landscape | 30,000 | $ 2,030 | 27,970 | 7% | 30,000 | - | 100% |
| 01-07-5432-100 | 5432-100 | E45 | Well Site - Maintenance | 59,000 | $ 654 | 58,346 | 1% | 64,000 | (5,000) | 108% |
| 01-07-5432-200 | 5432-200 | E45 | Well Site - Landscape | 15,000 | $ 1,740 | 13,260 | 12% | 15,000 | $ - | 100% |
| 01-07-5433-000 | 5433-000 | E45 | Booster Pumps - Maintenance | 46,000 | $ 14,739 | 31,261 | 32% | 74,000 | (28,000) | 161% |
| 01-07-5434-000 | 5434-000 | E45 | Emergency Power Generators | - | $ 10,455 | (10,455) | 0% | 20,000 | $ (20,000) | 0% |
| **Distribution Syst** | | | | **$ 315,000** | **$ 79,286** | **$ 235,714** | **25%** | **$ 368,000** | **$ (53,000)** | **117%** |
| | | | | | | | | | | |
| **Operations - Water** | | | | | | | | | | |
| **Totals** | | | | **$ 5,296,487** | **$ 2,204,043** | **$ 3,092,444** | **42%** | **$ 5,234,620** | **$ 61,867** | **99%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | | | Description | 2nd Quarter Actuals: Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Management Estimate: Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| **Compensation and Benefits** | | | | | | | | | | |
| 01-03-5000-000 | 5000-35( | E10 | Engineering Labor | $ 361,993 | $ 148,418 | $ 213,575 | 41% | $ 296,000 | $ 65,993 | 82% |
| 01-03-5000-010 | 5000-36( | E10 | Engineering Labor OT | 7,500 | $ 1,115 | 6,385 | 15% | 2,500 | 5,000 | 33% |
| 01-03-5045-000 | 5045-00( | E10 | Automobile Allowance | 3,150 | $ 1,950 | 1,200 | 62% | 3,150 | - | 100% |
| 01-03-5047-000 | 5047-00( | E10 | Phone Allowance | 605 | $ - | 605 | 0% | 605 | - | 100% |
| 01-03-5050-000 | 5050-00( | E10 | Employer Portion of PERS | 58,333 | $ 21,116 | 37,217 | 36% | 43,000 | 15,333 | 74% |
| 01-03-5060-000 | 5060-00( | E10 | Taxes-Payroll | 31,702 | $ 14,907 | 16,795 | 47% | 30,000 | 1,702 | 95% |
| 01-03-5070-000 | 5070-00( | E10 | Sick Leave/Vacation | 40,374 | $ 31,680 | 8,694 | 78% | 60,000 | (19,626) | 149% |
| 01-03-5080-000 | 5080-00( | E10 | Health Dental Vision | 57,796 | $ 24,530 | 33,266 | 42% | 50,000 | 7,796 | 87% |
| 01-03-5082-000 | 5082-00( | E10 | Life and Disability Insurance | 2,612 | $ 1,048 | 1,564 | 40% | 2,100 | 512 | 80% |
| 01-03-5083-000 | 5083-00( | E10 | Self Insurance | 3,600 | $ 866 | 2,734 | 24% | 3,600 | - | 100% |
| 01-03-5084-000 | 5084-00( | E10 | Wellness Program | 1,260 | $ 225 | 1,035 | 18% | 1,080 | 180 | 86% |
| 01-03-5085-000 | 5085-00( | E10 | Workers' Compensation Ins | 4,104 | $ 2,093 | 2,011 | 51% | 4,000 | 104 | 97% |
| **Compensation and Benefits** | | | | **$ 573,029** | **$ 247,948** | **$ 325,081** | **43%** | **$ 496,035** | **$ 76,994** | **87%** |
| | | | | | | | | | | |
| **Gen'l and Admin I** | | | | | | | | | | |
| 01-03-5130-000 | 5130-00( | E20 | Administrative Consultants | $ 257,250 | $ 77,102 | $ 180,148 | 30% | $ 270,000 | $ (12,750) | 105% |
| 01-03-5135-000 | 5135-00( | E20 | Interns | 8,640 | $ 486 | 8,154 | 6% | 8,640 | - | 100% |
| 01-03-5180-000 | 5180-00( | E20 | Office Supplies & Misc Exp | 1,500 | $ - | 1,500 | 0% | 1,500 | - | 100% |
| 01-03-5180-100 | 5180-100 | | Misc Expense - COVID-19 | 300 | $ - | 300 | 0% | 300 | - | 100% |
| 01-03-5260-000 | 5260-00( | E20 | Engineering Expense | 3,750 | $ 764 | 2,986 | 20% | 2,300 | 1,450 | 61% |
| 01-03-5300-000 | 5300-00( | E20 | Training | 3,000 | $ - | 3,000 | 0% | 2,100 | 900 | 70% |
| 01-03-5310-000 | 5310-00( | E20 | Certifications-Educ | 6,900 | $ - | 6,900 | 0% | 5,400 | 1,500 | 78% |
| 01-03-5311-000 | 5311-00( | E20 | Tuition Reimbursement | 3,000 | $ - | 3,000 | 0% | 3,000 | - | 100% |
| 01-03-5320-000 | 5320-00( | E20 | Conferences & Seminars | 10,470 | $ 8,422 | 2,048 | 80% | 10,470 | - | 100% |
| 01-03-5350-000 | 5350-00( | E35 | Misc- Administration | 250 | $ - | 250 | 0% | 250 | - | 100% |
| 01-03-5355-000 | 5355-00( | E20 | Memberships/Subscriptions | 1,500 | $ 2,606 | (1,106) | 174% | 1,500 | - | 100% |
| **Gen'l and Admin Expenses** | | | | **$ 296,560** | **$ 89,379** | **$ 207,181** | **30%** | **$ 305,460** | **$ (8,900)** | **103%** |

# ENGINEERING

## Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

**Q2**

| GL# | | | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Operation Expens** | | | | | | | | | | |
| 01-03-5370-000 | 5370-000 | E35 | Permit & Assessment Fees | $ - | $ 2,902 | $ (2,902) | 0% | $ - | $ - | 0% |
| **Operation Expense** | | | | **$ -** | **$ 2,902** | **$ (2,902)** | **0%** | **$ -** | **$ -** | **0%** |
| **Distribution Syste** | | | | | | | | | | |
| 01-03-5410-000 | 5410-000 | E45 | Backflow Expense | $ 750 | $ - | $ 750 | 0% | $ 750 | $ - | 100% |
| 01-03-5423-200 | 5423-200 | E45 | Pipelines - Paving | - | $ - | - | 0% | - | - | 0% |
| 01-03-5423-400 | 5423-400 | E45 | Pipelines - Leak Detect/Repair | 31,500 | $ - | 31,500 | 0% | 32,000 | (500) | 102% |
| 01-03-5424-100 | 5424-100 | E45 | Reservoir Maintenance | 20,000 | $ - | 20,000 | 0% | 20,000 | - | 100% |
| 01-03-5425-100 | 5425-100 | E45 | Meter Maintenance | - | $ - | - | 0% | - | - | 0% |
| 01-03-5425-200 | 5425-200 | E45 | Meters - Paving | 200,000 | $ 5,948 | 194,052 | 3% | 200,000 | - | 100% |
| 01-03-5425-700 | 5425-700 | E45 | D-Job Meters/Hydrants | - | $ (159,968) | 159,968 | 0% | - | - | 0% |
| 01-03-5431-000 | 5431-000 | E45 | Land Lease Well 16 | 17,600 | $ 2,740 | 14,860 | 16% | 17,160 | 440 | 98% |
| 01-03-5432-300 | 5432-300 | E45 | Well Site - Lease Payment | 300 | $ - | 300 | 0% | 300 | - | 100% |
| 01-03-5433-000 | 5433-000 | E45 | Booster Pumps - Maintenance | - | $ - | - | 0% | 30,000 | (30,000) | 0% |
| **Distribution System Expense** | | | | **$ 270,150** | **$ (151,280)** | **$ 421,430** | **-56%** | **$ 300,210** | **$ (30,060)** | **111%** |
| **Engineering - Wat** | | | | | | | | | | |
| **Totals** | | | | **$ 1,139,739** | **$ 188,950** | **$ 950,789** | **17%** | **$ 1,101,705** | **$ 38,034** | **97%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | | 2nd Quarter Actuals | | | Management Estimate | | |
| **Compensation and Benefits** | | | | | | | | |
| 01-04-5000-300 | Administrative Service - Labor | $ 128,637 | $ 49,006 | $ 79,631 | 38% | $ 98,000 | $ 30,637 | 76% |
| 01-04-5045-000 | Automobile Allowance | 1,500 | $ 900 | 600 | 60% | 1,500 | - | 100% |
| 01-04-5050-000 | Employer Portion of PERS | 14,045 | $ 5,020 | 9,025 | 36% | 10,000 | 4,045 | 71% |
| 01-04-5060-000 | Taxes-Payroll | 8,813 | $ 3,839 | 4,974 | 44% | 7,500 | 1,313 | 85% |
| 01-04-5070-000 | Sick Leave/Vacation | 10,248 | $ 8,295 | 1,953 | 81% | 16,000 | (5,752) | 156% |
| 01-04-5080-000 | Health Dental Vision | 13,452 | $ 6,185 | 7,267 | 46% | 13,000 | 452 | 97% |
| 01-04-5082-000 | Life and Disability Insurance | 973 | $ 283 | 690 | 29% | 568 | 405 | 58% |
| 01-04-5083-000 | Self Insurance | 1,800 | $ 1,296 | 504 | 72% | 1,800 | - | 100% |
| 01-04-5084-000 | Wellness Program | 180 | $ - | 180 | 0% | 180 | - | 100% |
| 01-04-5085-000 | Workers' Compensation Ins | 581 | $ 435 | 146 | 75% | 630 | (49) | 108% |
| **Compensation and Benefits** | | **$ 180,229** | **$ 75,259** | **$ 104,970** | **42%** | **$ 149,178** | **$ 31,051** | **83%** |
| **Gen'l and Admin Expenses** | | | | | | | | |
| 01-04-5130-000 | Administrative Consultants | $ 82,500 | $ 67 | $ 82,433 | 0% | $ 82,500 | $ - | 100% |
| 01-04-5135-000 | Interns | 10,000 | $ - | 10,000 | 0% | 10,000 | - | 100% |
| 01-04-5180-000 | Office Supplies & Misc Expense | 500 | $ - | 500 | 0% | 500 | - | 100% |
| 01-04-5270-000 | Water Conservation Expense | 55,000 | $ 313 | 54,687 | 1% | 10,000 | 45,000 | 18% |
| 01-04-5270-400 | Water Conservation Rebates | 1,000 | $ - | 1,000 | 0% | 1,000 | - | 100% |
| 01-04-5270-600 | Community Outreach | 70,000 | $ 13,520 | 56,480 | 19% | 50,000 | 20,000 | 71% |
| 01-04-5320-000 | Conferences & Seminars | 1,875 | $ 603 | 1,272 | 32% | 603 | 1,272 | 32% |
| 01-04-5355-000 | Memberships/Subscriptions | 750 | $ 121 | 629 | 16% | 130 | 620 | 17% |
| **Gen'l and Admin Expenses** | | **$ 221,625** | **$ 14,624** | **$ 207,001** | **7%** | **$ 154,733** | **$ 66,892** | **70%** |
| **Operation Expense** | | | | | | | | |
| 01-04-5450-100 | Lab & Sampling Expense | $ 150,000 | $ 42,220 | $ 107,780 | 28% | $ 150,000 | $ - | 100% |
| 01-04-5450-200 | Non-Lab & Sampling | 15,000 | $ - | 15,000 | 0% | 15,000 | - | 100% |
| **Operation Expense** | | **$ 165,000** | **$ 42,220** | **$ 122,780** | **26%** | **$ 165,000** | **$ -** | 100% |
| **Regulatory - Water** | | | | | | | | |
| **Totals** | | **$ 566,854** | **$ 132,102** | **$ 434,752** | **23%** | **$ 468,911** | **$ 97,943** | **83%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Gen'l and Admin Expenses** | | | | | | | | |
| 01-05-5130-000 | Administrative Consultants | $ 64,035 | $ 8,540 | $ 55,495 | 13% | 70,000 | $ (5,965) | 109% |
| 01-05-5180-000 | Office Supplies & Misc Expense | - | $ 8,071 | (8,071) | 0% | 10,000 | (10,000) | 0% |
| 01-05-5190-000 | Computers and Network | - | $ - | - | 0% | - | - | 0% |
| 01-05-5195-000 | Computer Software | 56,923 | $ 84,123 | (27,200) | 148% | 90,000 | (33,077) | 158% |
| 01-05-5225-000 | Enterprise Voice Com | 11,625 | $ 5,757 | 5,868 | 50% | 11,500 | 125 | 99% |
| 01-05-5226-000 | Wireless Voice & Data | 26,250 | $ 7,576 | 18,674 | 29% | 15,100 | 11,150 | 58% |
| 01-05-5227-000 | Data Communications - Fiber | 16,500 | $ 10,386 | 6,114 | 63% | 20,000 | (3,500) | 121% |
| **Gen'l and Admin Expenses** | | **$ 175,333** | **$ 124,454** | **$ 50,879** | **71%** | **$ 216,600** | **$ (41,267)** | **124%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | | 2nd Quarter Actuals | | | Management Estimate | | |
| **Operation Expense** | | | | | | | | |
| 01-05-5445-100 | Telemetering & Signal System | $ - | $ - | $ - | 0% | - | $ - | 0% |
| 01-05-5445-200 | SCADA Hardware | - | $ 6,350 | (6,350) | 0% | 10,000 | (10,000) | 0% |
| 01-05-5445-300 | SCADA Software | - | $ - | - | 0% | - | - | 0% |
| 01-05-5445-400 | SCADA Phone Lines | - | $ - | - | 0% | - | - | 0% |
| **Operation Expense** | | **$ -** | **$ 6,350** | **$ (6,350)** | **0%** | **10,000** | **$ (10,000)** | **0%** |
| **Technology - Water** | | | | | | | | |
| **Totals** | | **$ 175,333** | **$ 130,804** | **$ 44,529** | **75%** | **$ 226,600** | **$ (51,267)** | **129%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | | | Description | Annual Budget | 2nd Quarter Actuals: 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Management Estimate: Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| **Compensation an** | | | | | | | | | | |
| 01-06-5000-200 | 5000-20( | E10 | Officer Salaries | $ 228,423 | $ 117,676 | $ 110,747 | 52% | $ 230,000 | $ (1,577) | 101% |
| 01-06-5000-300 | 5000-30( | E10 | Administrative Service - Labor | 285,564 | $ 154,734 | 130,831 | 54% | 300,000 | (14,436) | 105% |
| 01-06-5000-310 | 5000-31( | E10 | Administrative Service - OT | 6,000 | $ 5,571 | 429 | 93% | 11,000 | (5,000) | 183% |
| 01-06-5045-000 | 5045-00( | E10 | Automobile Allowance | 5,400 | $ 3,750 | 1,650 | 69% | 5,400 | - | 100% |
| 01-06-5047-000 | 5047-00( | E10 | Phone Allowance | 1,210 | $ 840 | 370 | 69% | 1,200 | 10 | 99% |
| 01-06-5050-000 | 5050-00( | E10 | Employer Portion of PERS | 254,452 | $ 132,169 | 122,283 | 52% | 254,400 | 52 | 100% |
| 01-06-5060-000 | 5060-00( | E10 | Taxes-Payroll | 39,101 | $ 13,808 | 25,293 | 35% | 27,600 | 11,501 | 71% |
| 01-06-5070-000 | 5070-00( | E10 | Sick Leave/Vacation | 51,517 | $ 29,475 | 22,042 | 57% | 59,000 | (7,483) | 115% |
| 01-06-5080-000 | 5080-00( | E10 | Health Dental Vision | 83,774 | $ 30,705 | 53,069 | 37% | 62,000 | 21,774 | 74% |
| 01-06-5080-100 | 5080-10( | E10 | Retiree Health Care Expense | 144,792 | $ - | 144,792 | 0% | 144,792 | - | 100% |
| 01-06-5082-000 | 5082-00( | E10 | Life and Disability Insurance | 2,989 | $ 1,251 | 1,738 | 42% | 2,500 | 489 | 84% |
| 01-06-5083-000 | 5083-00( | E10 | Self Insurance | 9,000 | $ 3,960 | 5,040 | 44% | 9,000 | - | 100% |
| 01-06-5084-000 | 5084-00( | E10 | Wellness Program | 2,220 | $ 1,041 | 1,179 | 47% | 2,580 | (360) | 116% |
| 01-06-5085-000 | 5085-00( | E10 | Workers' Compensation Ins | 3,939 | $ 3,236 | 703 | 82% | 6,000 | (2,061) | 152% |
| **Compensation and Benefits** | | | | **$ 1,118,381** | **$ 498,217** | **$ 620,164** | **45%** | **$ 1,115,472** | **$ 2,909** | **100%** |

# ADMINISTRATION

## Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)

**Q2**

| GL# | | | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Gen'l and Admin Expenses** | | | | | | | | | | |
| 01-06-5090-000 | 5090-000 | E20 | GL, Property, Fidelity Ins | $ 85,083 | $ 42,203 | $ 42,880 | 50% | $ 90,000 | $ (4,917) | 106% |
| 01-06-5100-000 | 5100-000 | E20 | Accounting | 10,250 | $ 3,445 | 6,805 | 34% | 12,250 | (2,000) | 120% |
| 01-06-5125-000 | 5125-000 | E20 | Legal | 154,500 | $ 61,420 | 93,080 | 40% | 150,000 | 4,500 | 97% |
| 01-06-5130-000 | 5130-000 | E20 | Administrative Consultants | 19,650 | $ 21,716 | (2,066) | 111% | 50,000 | (30,350) | 254% |
| 01-06-5135-000 | 5135-000 | E20 | Interns | - | $ - | - | 0% | - | - | 0% |
| 01-06-5140-000 | 5140-000 | E20 | Election Expense | - | $ - | - | 0% | - | - | |
| 01-06-5150-000 | 5150-000 | E20 | Building Maintenance | 7,220 | $ 6,637 | 583 | 92% | 12,000 | (4,780) | 166% |
| 01-06-5170-000 | 5170-000 | E20 | Landscaping Expense | 8,934 | $ 3,336 | 5,598 | 37% | 7,000 | 1,934 | 78% |
| 01-06-5180-000 | 5180-000 | E20 | Office Supplies & Misc Expense | 4,200 | $ 2,096 | 2,104 | 50% | 4,200 | - | 100% |
| 01-06-5180-100 | 5180-100 | E20 | Misc Expense - COVID-19 | 2,138 | $ - | 2,138 | 0% | 1,000 | 1,138 | 47% |
| 01-06-5200-000 | 5200-000 | E20 | Utilities | 22,255 | $ 2,413 | 19,842 | 11% | 22,000 | 255 | 99% |
| 01-06-5230-000 | 5230-000 | E20 | Printing Postage Stationery | 31,820 | $ 13,762 | 18,058 | 43% | 30,000 | 1,820 | 94% |
| 01-06-5250-000 | 5250-000 | E20 | Water System Fees | 59,600 | $ - | 59,600 | 0% | 65,000 | (5,400) | 109% |
| 01-06-5300-000 | 5300-000 | E20 | Training | 4,125 | $ 890 | 3,235 | 22% | 4,100 | 25 | 99% |
| 01-06-5310-000 | 5310-000 | E20 | Certifications-Educ | 3,226 | $ - | 3,226 | 0% | 1,500 | 1,726 | 46% |
| 01-06-5311-000 | 5311-000 | E20 | Tuition Reimbursement | - | $ - | - | 0% | - | - | 0% |
| 01-06-5320-000 | 5320-000 | E20 | Conferences & Seminars | 5,349 | $ 2,665 | 2,684 | 50% | 6,000 | (651) | 112% |
| 01-06-5350-000 | 5350-000 | E20 | Misc Administration | 5,649 | $ 20,284 | (14,635) | 359% | 5,649 | - | 100% |
| 01-06-5355-000 | 5355-000 | E20 | Memberships/Subscriptions | 18,900 | $ 18,630 | 270 | 99% | 20,000 | (1,100) | 106% |
| 01-06-5365-000 | 5365-000 | E20 | Bank Charges | 30,000 | $ 18,985 | 11,015 | 63% | 40,000 | (10,000) | 133% |
| **Gen'l and Admin Expenses** | | | | **$ 472,899** | **$ 218,482** | **$ 254,417** | **46%** | **$ 520,699** | **$ (47,800)** | **110%** |

# Crescenta Valley Water District
## Water Budget Variance Report
## Actuals as of December 31, 2022 (50% of Year)



| GL# | | | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Non-Operating Expense** | | | | | | | | | | |
| 01-06-5910-000 | 5910-00( | E30 | Interest Expense - Notes | $ 29,100 | $ 14,548 | $ 14,552 | 50% | $ 29,000 | $ 100 | 100% |
| 01-06-5920-100 | 5920-10( | E30 | Rental Expenses - PA House | 1,350 | $ - | 1,350 | 0% | 1,500 | (150) | 111% |
| 01-06-5920-200 | 5920-20( | E30 | Rental Expenses - Sycamore | 1,350 | $ - | 1,350 | 0% | 1,500 | (150) | 111% |
| 01-06-5920-300 | 5920-30( | E30 | Rental Expenses - Mills | 1,350 | $ 1,355 | (5) | 100% | 1,500 | (150) | 111% |
| **Non-Operating E** | | | | **$ 33,150** | **$ 15,903** | **$ 2,695** | **48%** | **$ 33,500** | **$ (350)** | **101%** |
| | | | | | | | | | | |
| **Operation Expense** | | | | | | | | | | |
| 01-06-5145-000 | 5145-00( | E35 | Taxes-Property | $ 15,655 | $ 7,248 | $ 8,407 | 46% | $ 15,348 | $ 307 | 98% |
| **Operation Expense** | | | | **$ 15,655** | **$ 7,248** | **$ 8,407** | **46%** | **$ 15,348** | **$ 307** | **98%** |
| | | | | | | | | | | |
| **Administration - Water** | | | | | | | | | | |
| **Totals** | | | | **$ 1,640,085** | **$ 739,850** | **$ 885,683** | **45%** | **$ 1,685,019** | **$ (44,934)** | **103%** |

SUMMARY

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Summary - As of December 31, 2022 (50% of Year)

Q2

| Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|
| | 6 Month Actuals (50%) | | | | Management Estimate | | |
| **Revenue** | | | | | | | |
| Wastewater - User Charges | $ 3,506,607 | $ 2,269,066 | $ 1,237,541 | 65% | $ 3,500,000 | $ 6,607 | 100% |
| Interest Income Wastewater | 1,000 | - | 1,000 | 0% | 500 | 500 | 50% |
| Other Income Wastewater | 19,860 | 18,615 | (2,952) | 94% | 39,850 | (19,990) | 201% |
| Construction Revenue | 29,000 | 18,715 | 10,285 | 65% | 49,000 | (20,000) | 169% |
| **Revenue** | **$ 3,556,467** | **$ 2,306,396** | **$ 1,245,874** | **65%** | **$ 3,589,350** | **$ (32,883)** | **101%** |
| **Expenses** | | | | | | | |
| Labor & Benefits | 1,663,461 | 736,607 | 926,854 | 44% | 1,566,522 | 96,939 | 94% |
| City of LA Sewer Services | 1,809,800 | - | 1,809,800 | 0% | 1,809,800 | - | 100% |
| Operating Cost | 1,052,973 | 218,035 | 834,938 | 21% | 972,298 | 80,675 | 92% |
| **Expenses** | **$ 4,526,234** | **$ 954,642** | **$ 3,571,592** | **21%** | **$ 4,348,620** | **$ 177,614** | **96%** |
| Infrastructure | 175,000 | 177,937 | (2,937) | **102%** | 178,000 | (3,000) | 102% |
| Capital Outlays & Equip | 64,500 | 55,086 | 9,414 | **85%** | 90,000 | (25,500) | 140% |
| OPEB | - | | - | **0%** | - | - | |
| **Total CIP & OPEB** | **239,500** | **233,023** | **6,477** | **97%** | **$ 268,000** | **$ (28,500)** | **112%** |
| **Net Revenue minus Expenses** | **(1,209,267)** | **1,118,731** | | | **(1,027,270)** | | |

REVENUE

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Revenue - As of December 31, 2022 (50% of Year)

Q2

| | 2nd Quarter Actuals | | | | Management Estimate | | |
|---|---|---|---|---|---|---|---|
| | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
| Sewage Disposal Sales | $ 3,506,607 | $ 2,269,066 | $ 1,237,541 | 65% | $ 3,500,000 | $ 6,607 | 100% |
| Property Owner Assessments | 25,000 | $ 18,715 | 6,285 | 75% | $ 45,000 | (20,000) | 180% |
| Sewer Permits | 4,000 | $ - | 4,000 | 0% | $ 4,000 | - | 100% |
| Other Income | - | $ 5,002 | (5,002) | 0% | $ 20,000 | (20,000) | 0% |
| Interest Earned - Sewer | 1,000 | $ - | 1,000 | 0% | $ 500 | 500 | 50% |
| Unrealized Gain/Loss on Invest | - | $ - | - | 0% | $ - | - | 0% |
| Fair Value Adjustment | - | $ - | - | 0% | $ - | - | 0% |
| Gain/Loss Sale of Investments | - | $ - | - | 0% | $ - | - | 0% |
| Rental Income - PA House | 3,300 | $ 1,240 | 2,060 | 38% | $ 3,300 | - | 100% |
| Rental Income - Sycamore House | 6,500 | $ 6,510 | (10) | 100% | $ 6,500 | - | 100% |
| Rental Income - Mills House | 10,060 | $ 5,863 | 4,197 | 58% | $ 10,050 | 10 | 100% |
| | **$ 3,556,467** | **$ 2,306,396** | **$ 1,245,874** | **65%** | **$ 3,589,350** | **$ (32,893)** | **101%** |

EXPENSE

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Expense - As of December 31, 2022 (50% of Year)

Q2

| | Description | Annual Budget | 2nd Quarter Actuals: 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Management Estimate: Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Compensation and Benefits** | | | | | | | | |
| 5000-100 | Director Fees | $ 10,800 | $ 3,250 | $ 7,550 | 30% | $ 6,500 | $ 4,300 | 60% |
| 5000-200 | Officer Salaries | 228,423 | 117,676 | 110,747 | 52% | 235,000 | (6,577) | 103% |
| 5000-300 | Administrative Service - Labor | 235,053 | 113,570 | 121,483 | 48% | 227,000 | 8,053 | 97% |
| 5000-310 | Administrative Service - OT | 6,250 | 5,571 | 679 | 89% | 11,000 | (4,750) | 176% |
| 5000-350 | Engineering Labor | 162,331 | 49,472 | 112,859 | 30% | 99,000 | 63,331 | 61% |
| 5000-360 | Engineering Labor OT | 2,500 | 372 | 2,128 | 15% | 750 | 1,750 | 30% |
| 5000-400 | Maintenance Labor | 188,873 | 97,747 | 91,126 | 52% | 195,000 | (6,127) | 103% |
| 5000-410 | Maintenance Labor OT | 22,000 | 6,786 | 15,214 | 31% | 14,000 | 8,000 | 64% |
| 5000-800 | Standby Pay | 18,110 | 11,352 | 6,758 | 63% | 22,900 | (4,790) | 126% |
| 5045-000 | Automobile Allowance | 10,050 | 6,600 | 3,450 | 66% | 10,050 | - | 100% |
| 5047-000 | Phone Allowance | 1,209 | 840 | 369 | 69% | 700 | 509 | 58% |
| 5050-000 | Employer Portion of PERS | 277,492 | 129,047 | 148,445 | 47% | 260,700 | 16,792 | 94% |
| 5060-000 | Taxes - Payroll | 95,633 | 28,865 | 66,768 | 30% | 57,020 | 38,613 | 60% |
| 5070-000 | Sick Leave/Vacation | 59,211 | 54,042 | 5,169 | 91% | 104,000 | (44,789) | 176% |
| 5080-000 | Health Dental Vision | 200,844 | 89,789 | 111,055 | 45% | 180,600 | 20,244 | 90% |
| 5080-100 | Retiree Health Care Expense | 96,528 | - | 96,528 | 0% | 96,528 | - | 100% |
| 5082-000 | Life and Disability Insurance | 7,058 | 3,031 | 4,027 | 43% | 6,978 | 80 | 99% |
| 5083-000 | Self Insurance | 12,000 | 4,762 | 7,238 | 40% | 12,096 | (96) | 101% |
| 5084-000 | Wellness Program | 3,880 | 872 | 3,008 | 22% | 3,220 | 660 | 83% |
| 5085-000 | Workers' Compensation Ins | 25,216 | 12,963 | 12,253 | 51% | 23,480 | 1,736 | 93% |
| **Compensation and Benefits** | | **$ 1,663,461** | **$ 736,607** | **$ 926,854** | **44%** | **$ 1,566,522** | **$ 96,939** | **94%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Expense - As of December 31, 2022 (50% of Year)



| | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Gen'l and Admin Expenses** | | | | | | | | |
| 5090-000 | GL, Property, Fidelity Ins | 85,083 | 42,203 | 42,880 | 50% | 95,000 | (9,917) | 112% |
| 5100-000 | Accounting | 10,250 | 3,055 | 7,195 | 30% | 11,000 | (750) | 107% |
| 5125-000 | Legal | 51,500 | 13,482 | 38,018 | 26% | 50,000 | 1,500 | 97% |
| 5130-000 | Administrative Consultants | 456,145 | 12,650 | 443,495 | 3% | 368,800 | 87,345 | 81% |
| 5135-000 | Interns | - | 162 | (162) | 0% | - | - | 0% |
| 5150-000 | Building Maintenance | 5,476 | 1,999 | 3,477 | 37% | 5,476 | - | 100% |
| 5170-000 | Landscaping Expense | 5,866 | 1,837 | 4,029 | 31% | 5,366 | 500 | 91% |
| 5180-000 | Office Supplies & Misc Expense | 11,700 | 2,825 | 8,875 | 24% | 6,000 | 5,700 | 51% |
| 5190-000 | Computers and Network | - | - | - | 0% | 5,000 | (5,000) | 0% |
| 5195-000 | Computer Software | 18,974 | 26,102 | (7,128) | 138% | 20,000 | (1,026) | 105% |
| 5200-000 | Utilities | 10,260 | 1,558 | 8,702 | 15% | 9,875 | 385 | 96% |
| 5225-000 | Enterprise Voice Communication | 3,875 | 3,656 | 219 | 94% | 7,400 | (3,525) | 191% |
| 5226-000 | Wireless Voice & Data | 8,750 | 2,263 | 6,487 | 26% | 4,000 | 4,750 | 46% |
| 5227-000 | Data Communications - Fiber | 5,500 | 3,733 | 1,767 | 68% | 7,500 | (2,000) | 136% |
| 5230-000 | Printing Postage Stationery | 31,820 | 13,227 | 18,593 | 42% | 33,000 | (1,180) | 104% |
| 5260-000 | Engineering Expense | 1,250 | 255 | 995 | 20% | 1,250 | - | 100% |
| 5300-000 | Training | 4,500 | 257 | 4,243 | 6% | 4,625 | (125) | 103% |
| 5320-000 | Conferences & Seminars | $ 9,251 | $ 5,471 | $ 3,780 | 59% | $ 8,716 | $ 535 | 94% |
| 5350-000 | Misc Administration | 3,901 | 12,842 | (8,941) | 329% | 6,701 | (2,800) | 172% |
| 5355-000 | Memberships/Subscriptions | 8,975 | 6,337 | 2,638 | 71% | 7,925 | 1,050 | 88% |
| 5365-000 | Bank Charges | 30,000 | 18,984 | 11,016 | 63% | 30,000 | - | 100% |
| **Gen'l and Admin Expenses** | | **$ 763,076** | **$ 172,898** | **$ 590,178** | **23%** | **$ 687,634** | **$ 75,442** | **90%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Expense - As of December 31, 2022 (50% of Year)



| | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Non-Operating Expense** | | | | | | | | |
| 5920-100 | Rental Expenses - PA House | $ 450 | $ - | $ 450 | 0% | $ 450 | $ - | 100% |
| 5920-200 | Rental Expenses - Sycamore | 450 | - | 450 | 0% | 450 | - | 100% |
| 5920-300 | Rental Expense - Mills | 450 | 452 | (2) | 100% | 2,300 | (1,850) | 511% |
| **Non-Operating Expense** | | **$ 1,350** | **$ 452** | **$ 898** | **33%** | **$ 3,200** | **$ -** | **237%** |
| **Operations Expense** | | | | | | | | |
| 5145-000 | Taxes-Property | $ 5,255 | $ 2,416 | $ 2,839 | 46% | $ 5,152 | $ 103 | 98% |
| 5310-000 | Operator Certifications-Educ | 2,574 | 101 | 2,473 | 4% | 2,200 | 374 | 85% |
| 5330-000 | Safety & Security | 6,738 | 6,913 | (175) | 103% | 10,300 | (3,562) | 153% |
| 5340-000 | Uniforms | 5,705 | 1,266 | 4,439 | 22% | 2,705 | 3,000 | 47% |
| 5360-000 | Emergency Operations/Repairs | 11,500 | 3,766 | 7,734 | 33% | - | 11,500 | 0% |
| 5380-000 | Tools and Eq Maintenance | 17,250 | 3,089 | 14,161 | 18% | 17,250 | - | 100% |
| 5402-000 | Power Purchased - Lift Stn | 600 | 1,142 | (542) | 190% | 2,282 | (1,682) | 380% |
| 5445-100 | Telemetering & Signal System | 15,750 | - | 15,750 | 0% | 15,750 | - | 100% |
| 5445-200 | SCADA Hardware | - | 2,150 | (2,150) | 0% | 2,150 | (2,150) | 0% |
| 5445-300 | SCADA Software | - | - | - | 0% | - | - | 0% |
| 5445-400 | SCADA Phone Lines | - | - | - | 0% | - | - | 0% |
| **Operations Expense** | | **$ 65,372** | **$ 20,843** | **$ 44,529** | **32%** | **$ 57,789** | **$ 7,583** | **88%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Expense - As of December 31, 2022 (50% of Year)



| | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Wastewater System Expense** | | | | | | | | |
| 5434-000 | Emergency Power Generators | $ - | $ - | $ - | 0% | $ - | $ - | 0% |
| 5700-000 | Wastewater System Expense | 1,809,800 | - | 1,809,800 | 0% | 1,809,800 | - | 100% |
| **Wastewater System Expense** | | **$ 1,809,800** | **$ -** | **$ 1,809,800** | **0%** | **$ 1,809,800** | **$ -** | **100%** |
| **Collection System Expense** | | | | | | | | |
| 5423-000 | Pipelines - Maintenance | $ - | $ - | $ - | 0% | $ - | $ - | 0% |
| 5423-100 | Pipelines - Maintenance | 111,250 | 5,865 | 105,385 | 5% | 111,250 | - | 100% |
| 5440-100 | Auto/Truck Maintenance | 13,025 | 210 | 12,815 | 2% | 13,025 | - | 100% |
| 5440-200 | Auto/Truck Maintenance-Gas | 9,900 | 5,674 | 4,226 | 57% | 9,900 | - | 100% |
| 5440-300 | Auto/Truck Maintenance-Diesel | 5,000 | - | 5,000 | 0% | 5,500 | (500) | 110% |
| 5621-000 | Sewer Flow Monitoring Expense | 19,000 | 7,990 | 11,010 | 42% | 19,000 | - | 100% |
| 5624-000 | Sewer Camera Van Inspection | 15,000 | 47 | 14,953 | 0% | 15,000 | - | 100% |
| 5625-000 | Sewer Interceptor Maintenance | 29,000 | - | 29,000 | 0% | 29,000 | - | 100% |
| 5628-000 | Sewer Lift Station Maintenance | 21,000 | 4,056 | 16,944 | 19% | 21,000 | - | 100% |
| **Collection System Expense** | | **$ 223,175** | **$ 23,842** | **$ 199,333** | **11%** | **$ 223,675** | **$ (500)** | **100%** |
| **Wastewater Totals** | | | | | | | | |
| **Totals** | | **$ 4,526,234** | **$ 954,642** | **$ 3,571,592** | **21%** | **$ 4,348,620** | **$ (1,000)** | **96%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Board - As of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | | 2nd Quarter Actuals | | | Management Estimate | | |
| **Compensation and Benefits** | | | | | | | | |
| 02-01-5000-100 | Director Fees | $ 10,800 | $ 3,250 | $ 7,550 | 30% | $ 6,500 | $ 4,300 | 60% |
| 02-01-5060-000 | Taxes - Payroll | 706 | 259 | 447 | 0 | 520 | 186 | 74% |
| 02-01-5085-000 | Workers' Compensation Ins | 100 | 27 | 73 | 0 | 60 | 40 | 60% |
| **Compensation and Benefits** | | **$ 11,606** | **$ 3,536** | **$ 8,070** | **30%** | **$ 7,080** | **$ 4,526** | **61%** |
| | | | | | | | | |
| **Gen'l and Admin Expenses** | | | | | | | | |
| 02-01-5320-000 | Conferences & Seminars | $ 1,250 | $ 438 | $ 812 | 35% | $ 1,250 | $ - | 100% |
| 02-01-5350-000 | Misc Administration | | 46 | (46) | 0% | 50 | (50) | 0% |
| **Gen'l and Admin Expenses** | | **$ 1,250** | **$ 484** | **$ 766** | **39%** | **$ 1,300** | **$ (50)** | **104%** |
| | | | | | | | | |
| **Board - Wastewater** | | | | | | | | |
| **Totals** | | **12,856.00** | **4,020.00** | **8,836.00** | **31%** | **8,380** | **4,476** | **65%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Operations - December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | 2nd Quarter Actuals | | | | Management Estimate | | |
| **Compensation and Benefits** | | | | | | | | |
| 02-02-5000-300 | Administrative Service - Labor | $ 27,384 | $ 13,062 | $ 14,322 | 48% | $ 26,000 | $ 1,384 | 95% |
| 02-02-5000-310 | Administrative Service - OT | 250 | $ - | 250 | 0% | - | 250 | 0% |
| 02-02-5000-400 | Maintenance Labor | 188,873 | $ 97,747 | 91,126 | 52% | 195,000 | (6,127) | 103% |
| 02-02-5000-410 | Maintenance Labor OT | 22,000 | $ 6,786 | 15,214 | 31% | 14,000 | 8,000 | 64% |
| 02-02-5000-800 | Standby Pay | 18,110 | $ 11,352 | 6,758 | 63% | 22,900 | (4,790) | 126% |
| 02-02-5047-000 | Phone Allowance | - | $ - | - | 0% | - | - | 0% |
| 02-02-5050-000 | Employer Portion of PERS | 59,605 | $ 14,445 | 45,160 | 24% | 30,000 | 29,605 | 50% |
| 02-02-5060-000 | Taxes-Payroll | 44,075 | $ 8,549 | 35,526 | 19% | 17,000 | 27,075 | 39% |
| 02-02-5070-000 | Sick Leave/Vacation | 25,165 | $ 17,348 | 7,817 | 69% | 30,000 | (4,835) | 119% |
| 02-02-5080-000 | Health Dental Vision | 97,496 | $ 48,633 | 48,863 | 50% | 97,300 | 196 | 100% |
| 02-02-5082-000 | Life and Disability Insurance | 2,676 | $ 1,309 | 1,367 | 49% | 2,500 | 176 | 93% |
| 02-02-5083-000 | Self Insurance | 2,400 | $ 679 | 1,721 | 28% | 2,400 | - | 100% |
| 02-02-5084-000 | Wellness Program | 1,440 | $ 450 | 990 | 31% | 1,440 | - | 100% |
| 02-02-5085-000 | Workers' Compensation Ins | 19,367 | $ 9,094 | 10,273 | 47% | 18,000 | 1,367 | 93% |
| **Compensation and Benefits** | | **$ 508,841** | **$ 229,454** | **$ 279,387** | **45%** | **$ 456,540** | **$ 52,301** | **90%** |
| **Gen'l and Admin Expenses** | | | | | | | | |
| 02-02-5180-000 | Office Supplies & Misc Expense | $ 7,000 | $ 1,061 | $ 5,939 | 15% | $ 2,000 | $ 5,000 | 29% |
| 02-02-5180-100 | Misc Expense - COVID-19 | $ - | $ - | $ - | 0% | $ - | $ - | 0% |
| 02-02-5320-000 | Conferences & Seminars | 2,250 | $ 1,666 | 584 | 74% | 2,250 | - | 100% |
| 02-02-5355-000 | Memberships/Subscriptions | 625 | $ 44 | 581 | 0% | 625 | - | 100% |
| **Gen'l and Admin Expenses** | | **$ 9,875** | **$ 2,771** | **$ 7,104** | **0%** | **$ 4,875** | **$ 5,000** | **49%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Operations - December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Operation Expense** | | | | | | | | |
| 02-02-5150-000 | Building Maintenence-Plant | $ 3,088 | $ 443 | $ 2,645 | 14% | $ 3,088 | $ - | 100% |
| 02-02-5170-000 | Landscaping Expense-Plant | 2,800 | $ 603 | 2,197 | 22% | 2,300 | 500 | 82% |
| 02-02-5200-000 | Utilities-Plant | 2,875 | $ 493 | 2,382 | 17% | 2,875 | - | 100% |
| 02-02-5300-000 | Training-Plant | 2,625 | $ 48 | 2,577 | 2% | 2,625 | - | 100% |
| 02-02-5310-000 | Operator Certifications-Educ | 1,400 | $ 101 | 1,299 | 7% | 1,400 | - | 100% |
| 02-02-5311-000 | Tuition Reimbursement | 1,750 | $ - | 1,750 | 0% | 1,750 | - | 100% |
| 02-02-5330-000 | Safety & Security | 6,738 | $ 6,913 | (175) | 103% | 10,300 | (3,562) | 153% |
| 02-02-5350-000 | Misc Administration | 1,250 | $ 2,009 | (759) | 161% | 4,000 | (2,750) | 320% |
| 02-02-5340-000 | Uniforms | 5,705 | $ 1,266 | 4,439 | 22% | 2,705 | 3,000 | 47% |
| 02-02-5360-000 | Emergency Operations/Repairs | 11,500 | $ 3,766 | 7,734 | 33% | 11,500 | - | 100% |
| 02-02-5380-000 | Tools and Eq Maintenance | 17,250 | $ 3,089 | 14,161 | 18% | 17,250 | - | 100% |
| 02-02-5402-000 | Power Purchased - Lift Stn | 600 | $ 1,142 | (542) | 190% | 2,282 | (1,682) | 380% |
| 02-02-5441-000 | Inventory Shrinkage/Overage | 2,000 | $ - | 2,000 | 0% | 2,000 | - | 100% |
| 02-02-5445-100 | Telemetering & Signal System | 15,750 | $ - | 15,750 | 0% | 15,750 | - | 100% |
| **Operation Expense** | | **$ 75,331** | **$ 19,873** | **$ 55,458** | **26%** | **$ 79,825** | **$ (4,494)** | **106%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Operations - December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Collection System Expense** | | | | | | | | |
| 02-02-5423-100 | Pipelines - Maintenance | 111,250 | $ 5,865 | 105,385 | 5% | $ 111,250 | - | 100% |
| 02-02-5440-100 | Auto/Truck Maintenance | 13,025 | $ 210 | 12,815 | 2% | 13,025 | - | 100% |
| 02-02-5440-200 | Auto/Truck Maintenance-Gas | 9,900 | $ 5,674 | 4,226 | 57% | 9,900 | - | 100% |
| 02-02-5440-300 | Auto/Truck Maintenance-Diesel | 5,000 | $ - | 5,000 | 0% | 5,500 | (500) | 110% |
| 02-02-5621-000 | Sewer Flow Monitoring Expense | - | $ - | - | 0% | | - | 0% |
| 02-02-5624-000 | Sewer Camera Van Inspection | 15,000 | $ 47 | 14,953 | 0% | 15,000 | - | 100% |
| 02-02-5625-000 | Sewer Interceptor Maintenance | 29,000 | $ - | 29,000 | 0% | 29,000 | - | 100% |
| 02-02-5628-000 | Sewer Lift Station Maintenance | 21,000 | $ 4,056 | 16,944 | 19% | 21,000 | - | 100% |
| **Collection System Expense** | | **$ 204,175** | **$ 15,852** | **$ 188,323** | **8%** | **$ 204,675** | **$ (500)** | **100%** |
| **Wastewater System Expense** | | | | | | | | |
| 02-02-5434-000 | Emergency Power Generators | $ - | $ - | $ - | 0% | | $ - | 0% |
| 02-02-5700-000 | Wastewater System Expense | 1,809,800 | $ - | 1,809,800 | 0% | 1,809,800 | - | 100% |
| **Wastewater System Expense** | | **$ 1,809,800** | **$ -** | **$ 1,809,800** | **0%** | **$ 1,809,800** | **$ -** | **100%** |
| **Operations - Wastewater** | | | | | | | | |
| **Totals** | | **$ 2,608,022** | **$ 267,950** | **$ 2,340,072** | **10%** | **$ 2,555,715** | **$ 52,307** | **98%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Engineering - As of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | | 2nd Quarter Actuals | | | Management Estimate | | |
| **Compensation and Benefits** | | | | | | | | |
| 02-03-5000-000 | Engineering Labor | $ 162,331 | $ 49,472 | $ 112,859 | 30% | $ 99,000 | $ 63,331 | 61% |
| 02-03-5000-010 | Engineering Labor OT | 2,500 | $ 372 | 2,128 | 15% | 750 | 1,750 | 30% |
| 02-03-5045-000 | Automobile Allowance | 3,150 | $ 1,950 | 1,200 | 62% | 3,150 | - | 100% |
| 02-03-5047-000 | Phone Allowance | 403 | $ - | 403 | 0% | - | 403 | 0% |
| 02-03-5050-000 | Employer Portion of PERS | 38,889 | $ 14,077 | 24,812 | 36% | 30,000 | 8,889 | 77% |
| 02-03-5060-000 | Taxes-Payroll | 20,155 | $ 4,969 | 15,186 | 25% | 10,000 | 10,155 | 50% |
| 02-03-5070-000 | Sick Leave/Vacation | 13,458 | $ 9,449 | 4,009 | 70% | 19,000 | (5,542) | 141% |
| 02-03-5080-000 | Health Dental Vision | 38,531 | $ 16,354 | 22,177 | 42% | 33,000 | 5,531 | 86% |
| 02-03-5082-000 | Life and Disability Insurance | 1,741 | $ 699 | 1,042 | 40% | 1,400 | 341 | 80% |
| 02-03-5083-000 | Self Insurance | 2,400 | $ 577 | 1,823 | 24% | 2,400 | - | 100% |
| 02-03-5084-000 | Wellness Program | 840 | $ 75 | 765 | 9% | 300 | 540 | 36% |
| 02-03-5085-000 | Workers' Compensation Ins | 2,736 | $ 1,395 | 1,341 | 51% | 2,000 | 736 | 73% |
| **Compensation and Benefits** | | **$ 287,134** | **$ 99,389** | **$ 187,745** | **35%** | **$ 201,000** | **$ 86,134** | **70%** |
| **Gen'l and Admin Expenses** | | | | | | | | |
| 02-03-5130-000 | Administrative Consultants | $ 400,750 | $ 6,692 | $ 394,058 | 2% | $ 340,000 | $ 60,750 | 85% |
| 02-03-5135-000 | Interns | - | $ 162 | (162) | 0% | - | - | 0% |
| 02-03-5180-000 | Office Supplies & Misc Expense | - | $ - | - | 0% | - | - | 0% |
| 02-03-5180-100 | Misc Expense - COVID-19 | - | $ - | - | 0% | - | - | 0% |
| 02-03-5260-000 | Engineering Expense | 1,250 | $ 255 | 995 | 20% | 1,250 | - | 100% |
| 02-03-5300-000 | Training | 500 | $ - | 500 | 0% | 500 | - | 100% |
| 02-03-5310-000 | Operator Certifications-Educ | 800 | $ - | 800 | 0% | 800 | - | 100% |
| 02-03-5320-000 | Conferences & Seminars | 3,375 | $ 2,379 | 996 | 70% | 3,375 | - | 100% |
| 02-03-5311-000 | Tuition Reimbursement | 1,000 | $ - | 1,000 | 0% | 1,000 | - | 100% |
| 02-03-5355-000 | Memberships/Subscriptions | 1,300 | $ 83 | 1,217 | 6% | 1,300 | - | 100% |
| 02-03-5350-000 | Misc Administration | 250 | $ - | 250 | 0% | 250 | - | 100% |
| **Gen'l and Admin Expenses** | | **$ 409,225** | **$ 9,571** | **$ 399,404** | **2%** | **$ 348,475** | **$ 60,750** | **85%** |
| **Collection System Expense** | | | | | | | | |
| 02-03-5621-000 | Sewer Flow Monitoring Expense | $ 19,000 | $ 7,990 | $ 11,010 | 42% | 19,000 | $ - | 100% |
| 02-03-5410-000 | Backflow Expense | $ 250 | $ - | $ 250 | 0% | - | $ 250 | 0% |
| **Collection System Expense** | | **$ 19,250** | **$ 7,990** | **$ 11,010** | **42%** | **$ 19,000** | **$ -** | **99%** |
| **Engineering - Wastewater** | | | | | | | | |

ENGINEERING

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Engineering - As of December 31, 2022 (50% of Year)

Q2

| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget |
|---|---|---|---|---|---|
| Totals | | $ 715,609 | $ 116,950 | $ 598,159 | 16% |

| Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|
| $ 568,475 | $ 146,884 | 79% |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Regulatory - As of December 31, 2022 (50% of Year)



| | | 2nd Quarter Actuals | | | | Management Estimate | | |
|---|---|---|---|---|---|---|---|---|
| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | `` |
| **Compensation and Benefits** | | | | | | | | |
| 02-04-5000-300 | Administrative Service - Labor | $ 42,879 | $ 16,550 | $ 26,329 | 39% | $ 33,000 | $ 9,879 | 77% |
| 02-04-5045-000 | Automobile Allowance | 1,500 | $ 900 | 600 | 60% | 1,500 | - | 100% |
| 02-04-5050-000 | Employer Portion of PERS | 9,363 | $ 3,347 | 6,016 | 36% | 6,700 | 2,663 | 72% |
| 02-04-5060-000 | Taxes-Payroll | 5,652 | $ 1,280 | 4,372 | 23% | 2,500 | 3,152 | 44% |
| 02-04-5070-000 | Sick Leave/Vacation | 3,416 | $ 2,458 | 958 | 72% | 5,000 | (1,584) | 146% |
| 02-04-5080-000 | Health Dental Vision | 8,968 | $ 4,123 | 4,845 | 46% | 8,300 | 668 | 93% |
| 02-04-5082-000 | Life and Disability Insurance | 648 | $ 189 | 459 | 29% | 378 | 270 | 58% |
| 02-04-5083-000 | Self Insurance | 1,200 | $ 866 | 334 | 72% | 1,296 | (96) | 108% |
| 02-04-5084-000 | Wellness Program | 120 | $ - | 120 | 0% | - | 120 | 0% |
| 02-04-5085-000 | Workers' Compensation Ins | 387 | $ 290 | 97 | 75% | 420 | (33) | 109% |
| **Compensation and Benefits** | | **$ 74,133** | **$ 30,003** | **$ 44,130** | **40%** | **$ 59,094** | **$ 15,039** | **80%** |
| | | | | | | | | |
| **Gen'l and Admin Expenses** | | | | | | | | |
| 02-04-5130-000 | Administrative Consultants | $ 27,500 | $ 12 | $ 27,488 | 0% | $ - | $ 27,500 | 0% |
| 02-04-5135-000 | Interns | $ - | $ - | $ - | 0% | $ - | $ - | 0% |
| 02-04-5180-000 | Office Supplies & Misc Expense | 500 | $ - | 500 | 0% | $ - | $ 500 | 0% |
| 02-04-5320-000 | Conferences & Seminars | 625 | $ 141 | 484 | 23% | $ 141 | $ 484 | 23% |
| 02-04-5355-000 | Memberships/Subscriptions | 750 | $ - | 750 | 0% | $ - | $ 750 | 0% |
| **Gen'l and Admin Expenses** | | **$ 29,375** | **$ 12** | **$ 27,988** | **0%** | **$ 141** | **$ 28,000** | **0%** |
| | | | | | | | | |
| **Regulatory - Wastewater** | | | | | | | | |
| **Totals** | | **$ 103,508** | **$ 30,015** | **$ 72,118** | **29%** | **$ 59,235** | **$ 43,039** | **57%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Technology - As of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actuals: 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Management Estimate: Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Gen'l and Admin Expenses** | | | | | | | | |
| 02-05-5130-000 | Administrative Consultants | $ 21,345 | $ 1,749 | $ 19,596 | 8% | $ 21,000 | $ 345 | 98% |
| 02-05-5180-000 | Office Supplies & Misc Expense | - | $ - | - | 0% | - | - | 0% |
| 02-05-5190-000 | Computers and Network | - | $ - | - | 0% | 5,000 | (5,000) | 0% |
| 02-05-5195-000 | Computer Software | 18,974 | $ 26,102 | (7,128) | 138% | 20,000 | (1,026) | 105% |
| 02-05-5225-000 | Enterprise Voice Com | 3,875 | $ 3,656 | 219 | 94% | 7,400 | (3,525) | 191% |
| 02-05-5226-000 | Wireless Voice & Data | 8,750 | $ 2,263 | 6,487 | 26% | 4,000 | 4,750 | 46% |
| 02-05-5227-000 | Data Communications - Fiber | 5,500 | $ 3,733 | 1,767 | 68% | 7,500 | (2,000) | 136% |
| **Gen'l and Admin Expenses** | | **$ 58,444** | **$ 37,503** | **$ 20,941** | **64%** | **$ 64,900** | **$ (6,456)** | **111%** |
| | | | | | | | | |
| **Operation Expense** | | | | | | | | |
| 02-05-5445-100 | Telemetering & Signal System | $ - | $ - | $ - | 0% | $ - | $ - | 0% |
| 02-05-5445-200 | SCADA Hardware | - | $ 2,150 | (2,150) | 0% | 2,150 | (2,150) | 0% |
| 02-05-5445-300 | SCADA Software | - | $ - | - | 0% | - | - | 0% |
| 02-05-5445-400 | SCADA Phone Lines | - | $ - | - | 0% | - | - | 0% |
| **Operation Expense** | | **$ -** | **$ 2,150** | **$ (2,150)** | **0%** | **$ 2,150** | **$ (2,150)** | **0%** |
| | | | | | | | | |
| **Technology - Wastewater** | | | | | | | | |
| **Total Expense** | | **$ 58,444** | **$ 39,653** | **$ 18,791** | **68%** | **$ 67,050** | **$ (8,606)** | **115%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Administration - As of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| | | | 2nd Quarter Actuals | | | Management Estimate | | |
| **Compensation and Benefits** | | | | | | | | |
| 02-06-5000-200 | Officer Salaries | $ 228,423 | $ 117,676 | $ 110,747 | 52% | $ 235,000 | $ (6,577) | 103% |
| 02-06-5000-300 | Administrative Service - Labor | 164,790 | $ 83,958 | 80,832 | 51% | 168,000 | (3,210) | 102% |
| 02-06-5000-310 | Administrative Service - OT | 6,000 | $ 5,571 | 429 | 93% | 11,000 | (5,000) | 183% |
| 02-06-5045-000 | Automobile Allowance | 5,400 | $ 3,750 | 1,650 | 69% | 5,400 | - | 100% |
| 02-06-5047-000 | Phone Allowance | 806 | $ 840 | (34) | 104% | 700 | 106 | 87% |
| 02-06-5050-000 | Employer Portion of PERS | 169,635 | $ 97,178 | 72,457 | 57% | 194,000 | (24,365) | 114% |
| 02-06-5060-000 | Taxes-Payroll | 25,045 | $ 13,808 | 11,237 | 55% | 27,000 | (1,955) | 108% |
| 02-06-5070-000 | Sick Leave/Vacation | 17,172 | $ 24,787 | (7,615) | 144% | 50,000 | (32,828) | 291% |
| 02-06-5080-000 | Health Dental Vision | 55,849 | $ 20,679 | 35,170 | 37% | 42,000 | 13,849 | 75% |
| 02-06-5080-100 | Retiree Health Care Expense | 96,528 | $ - | 96,528 | 0% | 96,528 | - | 100% |
| 02-06-5082-000 | Life and Disability Insurance | 1,993 | $ 834 | 1,159 | 42% | 2,700 | (707) | 135% |
| 02-06-5083-000 | Self Insurance | 6,000 | $ 2,640 | 3,360 | 44% | 6,000 | - | 100% |
| 02-06-5084-000 | Wellness Program | 1,480 | $ 347 | 1,133 | 23% | 1,480 | - | 100% |
| 02-06-5085-000 | Workers' Compensation Ins | 2,626 | $ 2,157 | 469 | 82% | 3,000 | (374) | 114% |
| **Compensation and Benefits** | | **$ 781,747** | **$ 374,225** | **$ 407,522** | **48%** | **$ 842,808** | **$ (61,061)** | **108%** |

# Crescenta Valley Water District
## Wastewater Budget Variance Report
## Administration - As of December 31, 2022 (50% of Year)



| GL# | Description | Annual Budget | 2nd Quarter Actual | Remaining Annual Budget | % of Total Budget | Projected Year-End Expense | Projected Remaining Budget | % of Total Budget |
|---|---|---|---|---|---|---|---|---|
| **Gen'l and Admin Expenses** | | | | | | | | |
| 02-06-5090-000 | GL, Property, Fidelity Ins | $ 85,083 | $ 42,203 | $ 42,880 | 50% | $ 95,000 | $ (9,917) | 112% |
| 02-06-5100-000 | Accounting | 10,250 | $ 3,055 | 7,195 | 30% | 11,000 | (750) | 107% |
| 02-06-5125-000 | Legal | 51,500 | $ 13,482 | 38,018 | 26% | 50,000 | 1,500 | 97% |
| 02-06-5130-000 | Administrative Consultants | 6,550 | $ 4,197 | 2,353 | 64% | 7,800 | (1,250) | 119% |
| 02-06-5150-000 | Building Maintenance | 2,388 | $ 1,556 | 832 | 65% | 2,388 | - | 100% |
| 02-06-5170-000 | Landscaping Expense | 3,066 | $ 1,234 | 1,832 | 40% | 3,066 | - | 100% |
| 02-06-5180-000 | Office Supplies & Misc Expense | 4,200 | $ 1,764 | 2,436 | 42% | 4,000 | 200 | 95% |
| 02-06-5180-100 | Misc Expense - COVID-19 | 713 | $ - | 713 | 0% | 500 | 213 | 70% |
| 02-06-5200-000 | Utilities | 7,385 | $ 1,065 | 6,320 | 14% | 7,000 | 385 | 95% |
| 02-06-5230-000 | Printing Postage Stationery | 31,820 | $ 13,227 | 18,593 | 42% | 33,000 | (1,180) | 104% |
| 02-06-5300-000 | Training | 1,375 | $ 209 | 1,166 | 15% | 1,500 | (125) | 109% |
| 02-06-5310-000 | Certifications-Educ | 374 | $ - | 374 | 0% | - | 374 | 0% |
| 02-06-5311-000 | Tuition Reimbursement | - | $ - | - | 0% | - | - | 0% |
| 02-06-5320-000 | Conferences & Seminars | 1,751 | $ 847 | 904 | 48% | 1,700 | 51 | 97% |
| 02-06-5350-000 | Misc Administration | 2,401 | $ 10,787 | (8,386) | 449% | 2,401 | - | 100% |
| 02-06-5355-000 | Memberships/Subscriptions | 6,300 | $ 6,210 | 90 | 99% | 6,000 | 300 | 95% |
| 02-06-5365-000 | Bank Charges | 30,000 | $ 18,984 | 11,016 | 63% | 30,000 | - | 100% |
| **Gen'l and Admin Expenses** | | **$ 245,156** | **$ 118,820** | **$ 126,336** | **48%** | **$ 255,355** | **$ (10,199)** | **104%** |
| **Non-Operating Expense** | | | | | | | | |
| 02-06-5920-100 | Rental Expenses - PA House | $ 450 | $ - | $ 450 | 0% | $ 450 | $ - | 100% |
| 02-06-5920-200 | Rental Expenses - Sycamore | 450 | $ - | 450 | 0% | 450 | - | 100% |
| 02-06-5920-300 | Rental Expenses - Mills | 450 | $ 452 | (2) | 100% | 450 | - | 100% |
| **Non-Operating Expense** | | **$ 1,350** | **$ 452** | **$ 898** | **33%** | **$ 1,350** | **$ -** | **100%** |
| **Operation Expense** | | | | | | | | |
| 02-06-5145-000 | Taxes-Property | $ 5,255 | $ 2,416 | $ 2,839 | 46% | $ 5,152 | $ 103 | 98% |
| **Operation Expense** | | **$ 5,255** | **$ 2,416** | **$ 2,839** | **46%** | **$ 5,152** | **$ 103** | **98%** |
| **Administration - Wastewater** | | | | | | | | |
| **Total Expense** | | **$ 1,033,508** | **$ 495,913** | **$ 537,595** | **48%** | **$ 1,104,665** | **$ (71,157)** | **107%** |

# CRESCENTA VALLEY WATER DISTRICT
## BOARD OF DIRECTORS - STAFF REPORT

Information Item No. 2
February 8, 2023

**To:** Finance Committee

**From:** James Lee – Director of Finance & Administration

**Subject:** **Update on Placing Charges on the County Property Tax Roll**

**ACTION ITEM:**

Provide an update on the process for placing charges on the Los Angeles County property tax roll to fund long-term infrastructure reliability projects.

**BACKGROUND:**

The District has been discussing various measures to support short and long-term financial resiliency since the June 14, 2022 Board meeting. At that meeting, Mr. Sanjay Gaur of Water Resources Economics (WRE) led a discussion providing a number of alternatives such as drought rates, bond issuances and capital charges on the property tax roll, which would promote long-term infrastructure reliability and financial viability.

During the January 10, 2023 Board meeting, the Board directed staff to conduct diligence on the District's ability to place a charge for capital replacement of the water system on the Los Angeles County property tax roll and the necessary next steps and expected timeline for such effort.

The discussion below summarizes: 1) the primary benefits of pursuing a charge on the property roll; 2) the diligence staff and legal counsel have since conducted; 3) an outline of next steps; and 4) an expected timeline for next steps if the District is to meet the County's filing deadline for the property roll of August 10th.

**DISCUSSION:**

1. ***Primary Benefits***
    a. Revenue stability and sufficiency – Collection of a charge on the property roll is more dependable than the variability associated with collecting revenue based on water consumption. This supports consistent capital replacement, which in turn supports the Infrastructure Reliability Roadmap plan discussed over the last several years;
    b. Equity based on "beneficial use" – A capital charge creates a link between the benefit the infrastructure provides a property and the property owner. The equity argument is akin to the "intergenerational" equity rationale used for bond issuances, where, on average over time, customers pay for their share of system use;
    c. Equity based on socio-economic factors – Supporting increased capital replacement through the property roll as opposed to increased water consumption rates typically helps lower-income populations who are more likely to be renters than property owners;
    d. Agency credit rating – While utility charges on the property roll have historically been associated with wastewater utility service, credit ratings for those wastewater agencies with charges on the property roll have been impacted positively. The same would be expected for water agencies, and this would lower the cost of capital and thereby impact to ratepayers for any future financing needs.

2. ***Diligence Conducted*** – Staff and legal counsel hosted a number of discussions with staff and legal counsel from two of three water agencies that successfully implemented a charge on the property roll. The three agencies are Yorba Linda Water District, Mesa Water District, and South Coast Water District. The following questions were posed to Yorba Linda and Mesa Water:
   a. Which counsel was retained, and what was their opinion on the legality of the process;
      i. Any legal challenges presented or identified?
   b. What did the public outreach effort look like;
   c. What was the customers' response to front-end public outreach;
   d. What was the customers' response following implementation;
   e. What was the administrative experience with the County (in all three cases, Orange County);
   f. Were there any restrictions on use of revenues;
   g. Were exemptions provided to governmental entities;
   h. Learning lessons

   Additionally, the District's legal counsel, Mr. Tom Bunn, provided his opinion regarding the legality and viability of the process and its requirements and was able to affirm his opinion with the other agencies' legal counsels based on their own experience. Mr. Bunn will be available to share his thoughts and findings with the Committee.

3. ***Next Steps***
   a. Initiate the administrative process with the County
      i. Letter sent to Los Angeles County Assessor Jeffrey Prang
      ii. Retain assistance for facilitating/navigating steps with the County – requests for proposals have been sent to qualifying firms
   b. Property parcel data
      i. Analyze parcel data – Staff and Water Resources Economics (WRE)
         1. Understand distribution of customers by meter size e.g. ¾", 1" etc.
         2. Consider a separate billing mechanism for governmental entities
   c. Develop and implement public outreach plan – Board direction
      i. Develop materials internally and also utilize Yorba Linda's efforts, lessons learned, and outreach materials
      ii. Consider one or a combination of the below approaches
         1. "Informational" approach, including articles in the CV Weekly, mailers, bill inserts;
         2. "Direct Engagement" approach, with outreach to HOAs and associations such as CV Town Council, La Crescenta Women's Club, CV Historical Society, Community Advisory Committee, etc.;
         3. "Hybrid" approach with one or more webinars that facilitate greater participation for some;
   d. Supplement to existing rate study – WRE
      i. Charges are to correspond with meter size

e. Determine 1st-year revenue requirement (e.g. what portion of pipeline replacement) to apply to the property roll – Board direction
    i. Develop several alternatives – e.g. 50%/75%/100% of annual pipeline replacement
    ii. Need to develop an alternative CIP in the case that the District does not implement the capital charge
f. Resolution by the Board to the County – Board approval
g. Prop 218 & public hearing process – Board involvement and approval
h. File with County Auditor – Staff

4. ***Timeline*** – Proposed timeline is based on a potential 1st-year implementation which would require filing the charges with the County by August 10th. The timeline outlines the steps above, including Board/committee meetings, noticing and filing requirements, and project milestones, and it is enclosed as an attachment.

## RECOMMENDATION

Review and discuss findings and provide direction on next steps.

| Prepared by: | Submitted by: |
|---|---|
| Arturo Montes | James Lee |
| Finance & Administration Manager | Director of Finance & Administration |

Attachment(s):
1. Project Timeline

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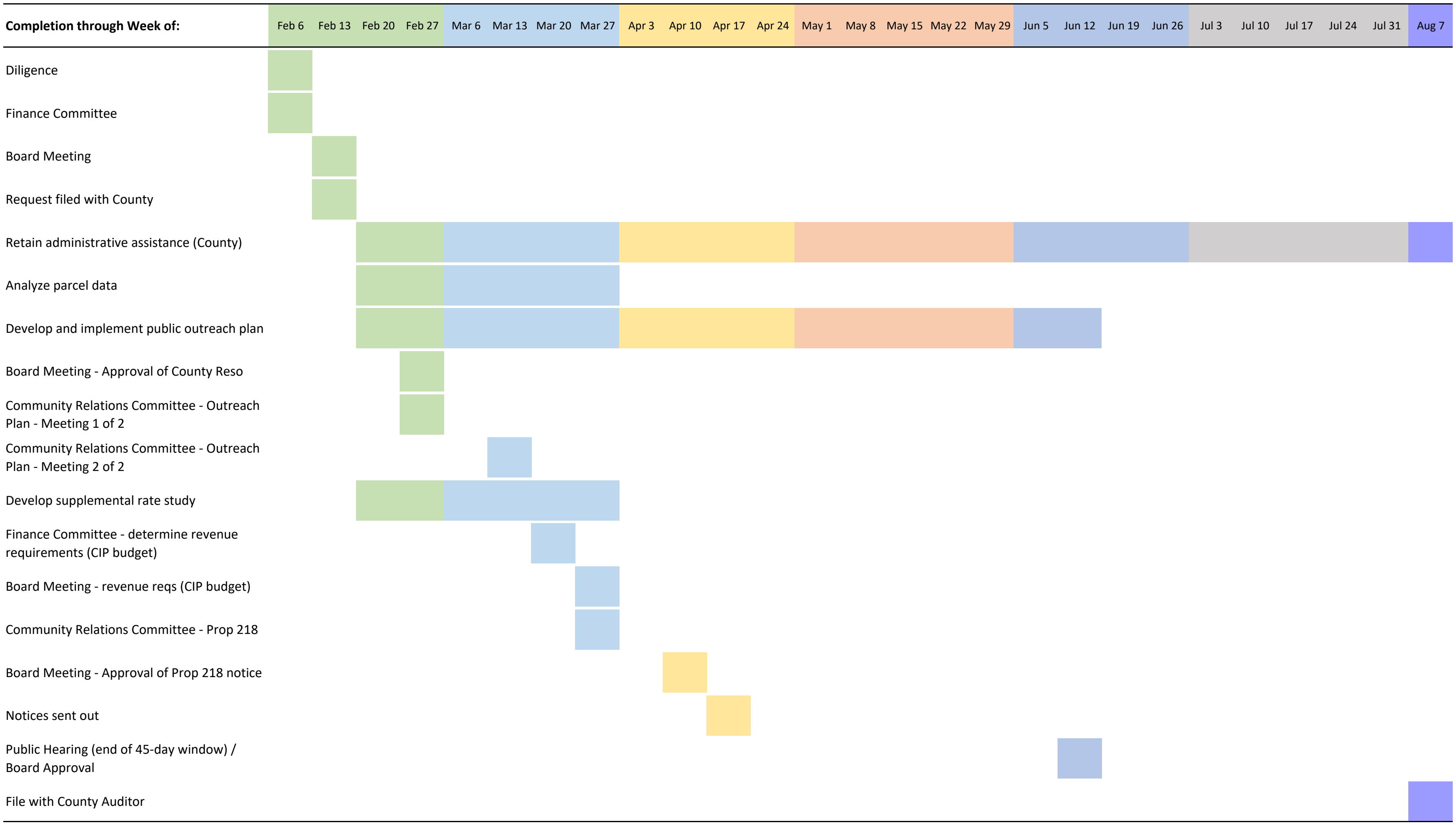
## Proposed Project Timeline *- as of February 8, 2023*

Charge on the County Property Roll to Support Capital Replacement




*Note - Board meetings - 2nd and 4th Tuesdays of each month*

# CRESCENTA VALLEY WATER DISTRICT
## BOARD OF DIRECTORS - STAFF REPORT

Information Item No. 3
February 8, 2023

**To:** Finance Committee

**From:** James Lee – Director of Finance & Administration

**Subject:** **Update on Amended "Policies & Procedures" for Cell Tower Lease Revenues**

**ACTION ITEM:**

Provide an update on the amended "Policies & Procedures" for cell tower lease revenues based on committee input.

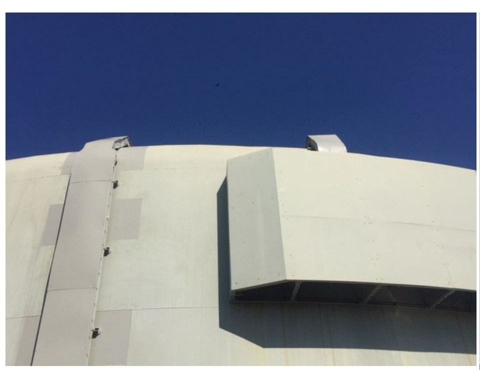
**BACKGROUND:**

An objective in the 2022 Strategic Plan Update is *Identify Cost-Recovery or Cost-Saving Measures*. Developing new sources of revenue supports the District by mitigating fluctuations in revenue. Leasing various sites to cellular companies for as a source of passive income has become a common practice, particularly with water agencies whose reservoirs pose ideal sites. Additionally, cell sites provide a public service in terms of increased cell service in an area with limited coverage/reception, operational resiliency for emergency and first responder services such as the District's, more cost-efficient use of public assets, and potential cost savings for those customers who are able to stop service for their phone landlines.

Last year, the District considered pursuing these benefits and retained ATS Communications to evaluate and market the District's various sites. The first step is to develop the District's Policies & Procedures, which would hold cellular companies and their subcontractors to appropriate standards in the interest of the District, and the Board directed staff to survey various committees regarding which areas to include in the Policies & Procedures.

Staff surveyed the Technology Committee on April 4, 2022, the Finance Committee on September 21, 2022, and the Policy Committee on December 1, 2022. All three committees provided matching input regarding three areas:

1. <u>Favorable Aesthetics</u> – The aesthetics for cell towers have evolved considerably over the decades, and the committees requested that specific language be added to the Policies & Procedures that ensures the District's control over which designs for reservoir sites are acceptable. In Section 3.1.1, the following language was added: *"The tower structure shall preserve operational safety, as well as the functional and aesthetic qualities to blend into the local environment at the District's discretion."*



2. Maintain Operational Control – One of the primary purposes of the Policies & Procedures is to ensure no interference with District operations and communication, and the following language was added in Section 1 to further clarify: *"The wireless facilities are considered as a benefit to the community and must not interfere with the operations of the property's use or the District's communications facilities as governed by the FCC's requirements."*

3. Safety Seminar – ATS Communications has successfully hosted a number of safety seminars for other water agencies in conjunction RF (radiofrequency) engineers and specialists, and this team can be available for a workshop with the District's customers as well.

Mr. Tony Ingegneri of ATS Communications will be available as a resource for the Committee for this discussion.

## RECOMMENDATION

Discuss updates and next steps.

Prepared by:

Arturo Montes
Finance & Administration Manager

Submitted by:

James Lee
Director of Finance & Administration

Attachment(s):
1. none

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