



Las Virgenes – Triunfo Joint Powers Authority

Budget
FY 2015-16

July 6, 2015

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION A – EXECUTIVE SUMMARY	
Transmittal Letter	A-1
SECTION B – OPERATIONS	
Joint Powers Authority Allocated Net Expense Summary	B-1
FY 2015-16 & FY 2014-15 Allocation of Joint Powers Authority Expenses to Participants	B-2
FY 2015-16 & FY 2014-15 Projected Sewage Flows	B-3
Joint Powers Authority Operations Summary	B-4
FY 2015-16 Recycled Water Wholesale Rate Computation	B-8
Recycled Water Sales and Rates History	B-9
Joint Powers Authority Operations by Business Unit	B-10
SECTION C – INTERNAL SERVICES	
Staffing Plan	C-2
Internal Service Summary	C-3
Summary of Allocated Internal Service Costs FY 2014-15	C-6
Summary of Allocated Internal Service Costs FY 2015-16	C-7
SECTION D – CAPITAL IMPROVEMENT PROGRAM	
Capital Improvement Project Expenditures by Participant	D-3
FY 2014-15 & FY 2015-16 Working Capital Requirements	D-4
FY 2015-16 Capital Improvement Project Detail	D-6
Capital Improvement Project Expenditure Summary by Fund	D-15
FY 2015-16 Capital Improvement Project Working Capital Requirement by Fund	D-16
FY 2014-15 Capital Improvement Project Working Capital Requirement by Fund	D-18
SECTION AP – APPENDIX	
Resource Conservation and Public Outreach Program Descriptions	AP-1
FY 2015-16 Budget Planning Calendar	AP-9
Glossary	AP-10
Acronyms	AP-16

Las Virgenes – Triunfo Joint Powers Authority

Fiscal Year 2015-16

Triunfo Sanitation District

Steven Iceland
Michael McReynolds
Janna Orkney
Michael Paule
James Wall – Chair

Mark Norris – District Manager

Las Virgenes Municipal Water District

Leonard Polan
Charles Caspary
Glen Peterson – Vice Chair
Lee Renger
Jay Lewitt

David Pedersen – General Manager

Administering Agency:
Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302-1994
818.251.2100
www.lvmwd.com



Las Virgenes – Triunfo Joint Powers Authority
4232 Las Virgenes Road, Calabasas, CA 91302
818.251.2100



DATE: July 6, 2015

TO: Las Virgenes-Triunfo Joint Powers Authority Board of Directors

It is my privilege to present the proposed operating and capital improvement project budget for Fiscal Year 2015-16. The budget represents the concerted efforts of staff over the past several months to estimate the financial needs of the JPA for the next fiscal year to continue providing high quality service to the Joint Powers Authority (JPA) and its customers.

Fiscal Year 2015-16 will build on the efforts that began in Fiscal Year 2014-15, which included a significant stakeholder/partner process towards identifying solutions to maximize the JPA's ability to utilize recycled water, reduce the amount of flows into Malibu Creek, and address compliance with environmental regulations. The proposed budget addresses these and other key JPA priorities that ensure the continued delivery of high-quality service that the District's customers have come to expect. The following key issues and initiatives are among those addressed in the budget:

Tapia Water Reclamation Facility NPDES Permit Renewal: The National Pollution Discharge Elimination System (NPDES) Permit for the Tapia Water Reclamation Facility will be renewed during this fiscal year. The District will need to continue its effort to prevent major and unnecessary cost increases for its sanitation services that could result from implementation of the U.S. Environmental Protection Agency Total Maximum Daily Load for *Sedimentation and Nutrients to Address Benthic Community Impairments* in Malibu Creek and Lagoon. Vigilance will be required to ensure that the regulatory standards and associated implementation schedules for Malibu Creek are scientifically-based, thoroughly vetted with the affected stakeholders, and affordable to the ratepayers of the District and JPA. The process will intensify during the coming fiscal year as discussion for the NPDES Permit renewal bring the issue to light. The continued implementation of a multi-pronged strategy, including calling on ratepayers to voice their opinions, will be necessary to address this challenge.

Recycled Water Seasonal Storage: In Fiscal Year 2014-15, the District completed a comprehensive, stakeholder process focused on addressing the need for seasonal storage of recycled water and to effectively eliminate discharges to Malibu Creek with only a few limited exceptions. The JPA Board authorized staff to prepare a plan of action based on two possible scenarios to move forward. The first involves expansion of an existing partnership with Los Angeles Department of Water and Power to potentially utilize Encino Reservoir for seasonal storage of recycled water. The second scenario involves investigating opportunities for potable reuse through Las Virgenes Reservoir augmentation. During Fiscal Year 2015-16, the District will begin taking steps toward implementing the plan of action with a focus on moving toward 100% reuse of its recycled water resource.

James Wall
Chair, Las Virgenes-Triunfo
Joint Powers Authority
Chair, Triunfo Sanitation District
Board of Directors

Glen Peterson
Vice Chair, Las Virgenes-Triunfo
Joint Powers Authority
President, Las Virgenes Municipal Water District
Board of Directors

Investments in the Future: The proposed budget includes investment in a number of important projects to ensure the reliability of the District's service to its customers in the future. Following are examples of those projects:

- Design of the Woodland Hills Country Club recycled water main extension.
- Continued planning work to move forward with a seasonal storage solution.

In summary, the JPA faces challenges in the upcoming Fiscal Year; however, the JPA continues to be financial sustainable and able to provide the resources necessary for the JPA to continue delivering high-quality, reliable services to customers for many years to come.

ACKNOWLEDGEMENTS

This budget document represents the hard work and dedication of many employees throughout the District who thoughtfully and carefully considered the resources needed to achieve the quality of service expected while remaining stewards of the District's funds.

Very Truly Yours,

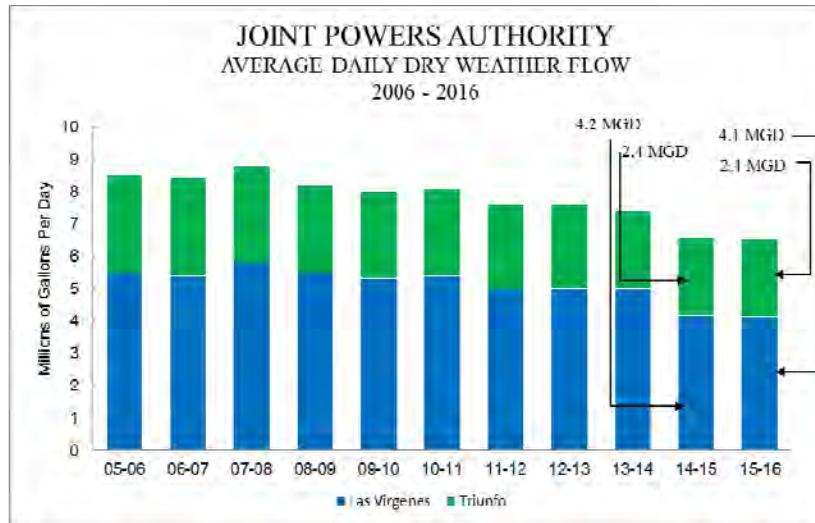


David W. Pedersen, P.E.
General Manager

BUDGET OVERVIEW

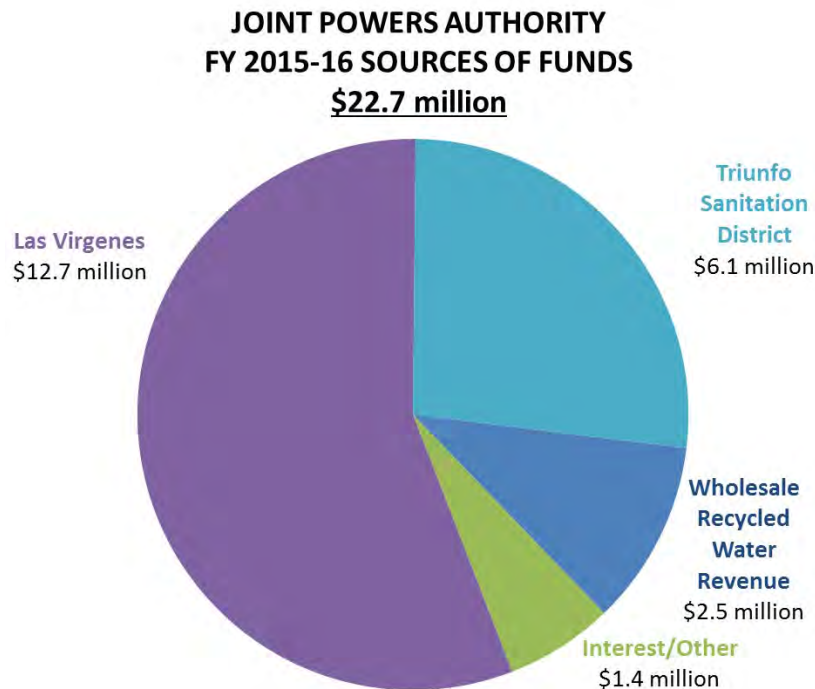
The following pages present an overview of the Fiscal Year 2015-16 Joint Powers Authority Budget created within the terms of the Joint Powers Authority agreement.

The following graph shows the participant's sewage flows since FY05/06. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles and water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners for the last several years. The reduction is also associated with conservation efforts due to the on-going statewide drought.



Source of Joint Powers Authority Funds

The Joint Powers Authority (JPA) receives revenue from sales of recycled water, compost sales and from interest revenue, but the JPA partners contribute most of the funds for the JPA, as shown below.



The operating expenses of the JPA are allocated to the participants in four ways, depending upon the type of expenses. The basis of allocation is:

- Participants' reserve capacity rights in the trunk sewer (LVMWD 39.4%; TSD 60.6%),
- Participants' reserve capacity rights in the treatment plant and recycled water system (LVMWD 70.6%; TSD 29.4%),
- Participants' flow into the treatment plant (varies monthly – projected to be LVMWD 63%; TSD 37%), or
- Equal shares by participants for audit and meter station expense.

Because allocation of expense varies by type of expense, the overall percentage allocated to each participant changes from year to year. The total anticipated contribution from partners is estimated to be \$0.27 million more than budgeted in FY14/15 for operations and \$1.58 million less in capital projects.

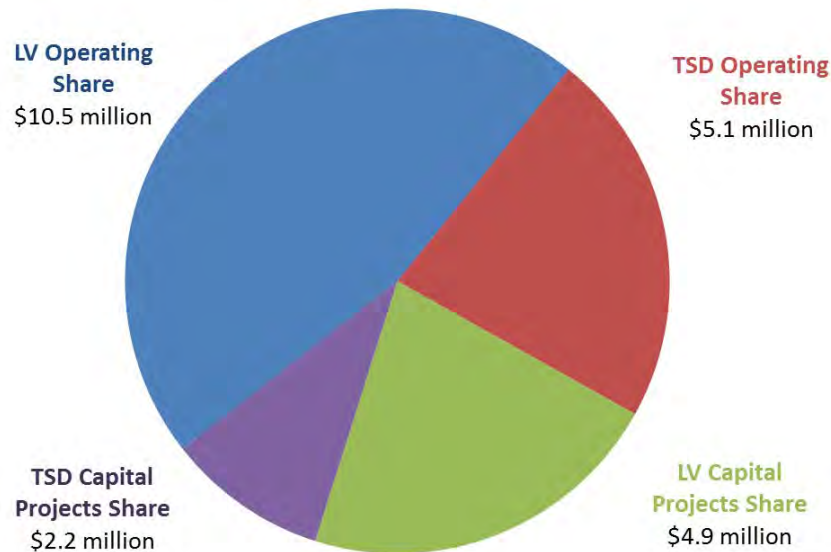
LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
WORKING CAPITAL ANALYSIS - SOURCES OF FUNDS

	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 BUDGET	FY2014-15 EST. ACTUAL	FY2015-16 BUDGET
Operating Revenue						
Recycled Water Revenue						
Las Virgenes Municipal Water District	1,911,981	2,218,255	2,052,560	1,669,422	1,647,235	1,761,572
Triunfo Sanitation District	686,030	789,907	839,098	634,352	657,373	704,310
Total Recycled Water Revenue	<u>2,598,011</u>	<u>3,008,162</u>	<u>2,891,658</u>	<u>2,303,774</u>	<u>2,304,608</u>	<u>2,465,882</u>
MWD Incentive - Local Projects	-	194,055	107,800	107,800	107,800	-
Other	70,797	75,634	105,088	80,000	97,821	80,000
Total Operating Revenue	<u>2,668,808</u>	<u>3,277,851</u>	<u>3,104,546</u>	<u>2,491,574</u>	<u>2,510,229</u>	<u>2,545,882</u>
Interest & Other Revenue	<u>14,101</u>	<u>25,143</u>	<u>11,186</u>	<u>20,000</u>	<u>20,000</u>	<u>1,358,638</u>
Participant's Contribution						
Las Virgenes Municipal Water District						
Operations	7,974,215	8,131,007	8,254,018	8,794,591	8,472,705	8,726,403
Capital Projects	1,450,805	2,776,203	4,360,957	5,190,028	2,787,015	4,000,279
Total Las Virgenes	<u>9,425,020</u>	<u>10,907,210</u>	<u>12,614,975</u>	<u>13,984,619</u>	<u>11,259,720</u>	<u>12,726,682</u>
Triunfo Sanitation District						
Operations	3,766,206	3,873,043	3,783,274	3,972,403	3,957,671	4,306,286
Capital Projects	604,159	1,156,096	1,816,036	2,167,766	1,173,343	1,779,025
Total Triunfo	<u>4,370,365</u>	<u>5,029,139</u>	<u>5,599,310</u>	<u>6,140,169</u>	<u>5,131,014</u>	<u>6,085,311</u>
Total Sources of Funds	<u>16,478,294</u>	<u>19,239,343</u>	<u>21,330,017</u>	<u>22,636,362</u>	<u>18,920,963</u>	<u>22,716,513</u>

Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget for FY15/16 is \$22.7 million, as shown on the following page.

**JOINT POWERS AUTHORITY
FY 2015-16 USES OF FUNDS
\$22.7 million**



The proposed operating expense for FY15/16 is approximately \$320,000 higher than the adopted budget for FY 2014-15. The main drivers for the increased operating expenses are a projected increase in electricity costs of \$115,000, one-time capital outlay purchases of about \$100,000, an increase of \$32,000 to total chemicals purchased, an increase of \$30,000 related to public outreach programs, and an increase of \$25,000 in the maintenance division expenses (supplies, materials, outside services) due to equipment and labor needed for preventive maintenance at Tapia and Rancho. The proposed capital improvement project (CIP) budget for FY15/16 is approximately \$240,000 lower than the budget for FY14/15. This variance is detailed in the capital improvement projects detailed listing and varies from year-to-year based on the approved CIP and the timing of project completion. Overall, the total budget is 0.4% higher than the FY14/15 approved budget due to the increases in operating budgets.

LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
WORKING CAPITAL ANALYSIS - USES OF FUNDS

	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 BUDGET	FY2014-15 EST. ACTUAL	FY2015-16 BUDGET
Operating Expenses						
Las Virgenes Municipal Water District	9,793,440	10,463,895	10,454,071	11,245,026	10,261,378	10,540,245
Triunfo Sanitation District	4,629,889	4,843,149	4,698,953	4,033,542	4,699,227	5,058,326
Total Operating Expenses	14,423,329	15,307,044	15,153,024	15,278,568	14,960,605	15,598,571
Capital Projects						
Las Virgenes Municipal Water District	1,450,805	2,776,203	4,360,957	5,190,028	2,787,015	4,945,357
Triunfo Sanitation District	604,160	1,156,096	1,816,036	2,167,766	1,173,343	2,172,585
Total Capital Projects	2,054,965	3,932,299	6,176,993	7,357,794	3,960,358	7,117,942
Total Uses of Funds	16,478,294	19,239,343	21,330,017	22,636,362	18,920,963	22,716,513

Wholesale Recycled Water Rates

At the JPA meeting on June 6, 2011, the joint board approved a new formula for determining the wholesale price of recycled water, that is, the price that the JPA charges to its two customers—Las Virgenes Municipal Water District and Triunfo Sanitation District. Previously, the wholesale rate for recycled water was based upon the operating costs for recycled water reservoirs, system operations and pump stations (only for areas in which pumping is necessary). This represents the operating costs of recycled water. The new formula, effective July 1, 2011, used the operating costs and added the administrative overhead for recycled water operations and a depreciation expense for recycled water capital assets. The July 1, 2015 wholesale rate for recycled water with pumping is \$436.96 per acre foot, which is higher than the previous rate of \$373.72 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the rate changes to \$310.08 per acre foot from \$242.21 per acre foot.

Allocation of General and Administrative Costs

The general and administrative costs of Las Virgenes Municipal Water District are distributed among its three enterprises (potable water, recycled water and sanitation), its capital improvement projects, and the operations of the JPA. In accordance with the original Joint Powers Authority agreement, the general and administrative costs are distributed to the JPA based upon direct labor hours.

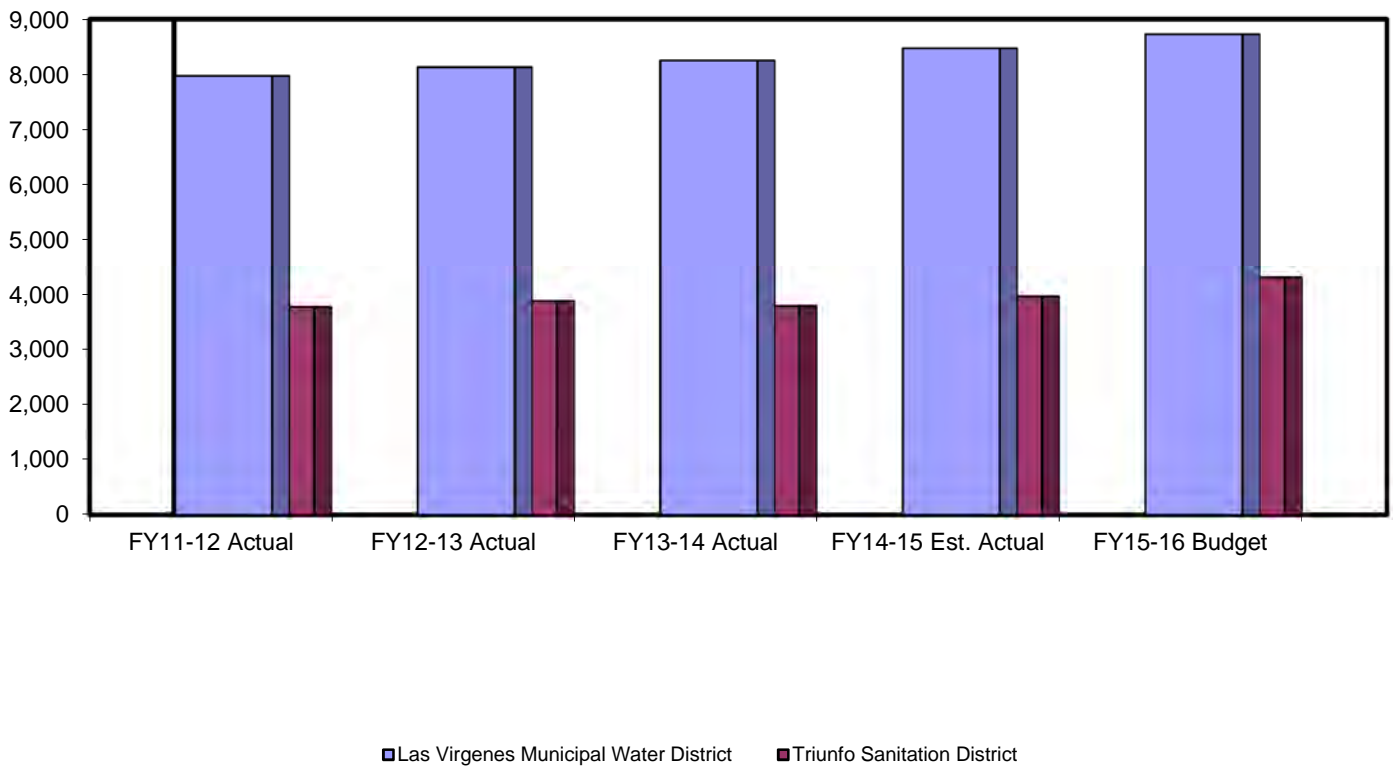
The FY15/16 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$15.7 million. Of this total, \$5.92 million is allocated to the JPA based upon projected labor hours.

Capital Improvement Projects

The Capital improvement projects are shown by enterprise (Recycled Water and Sanitation) and by project number. This corresponds to the classification of the funding by LVMWD and agrees with the JPA capital budget.

**Las Virgenes - Triunfo
Joint Powers Authority
Allocated Net Expense Summary
(Dollars in Thousands)**

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
JPA Revenues	2,669	3,278	3,103	2,510	2,546
JPA Expenses	14,423	15,307	15,153	14,961	15,599
Net Operating Expense	11,754	12,029	12,050	12,451	13,053
Non-Operating Revenue	14	25	13	20	20
Net Expenses	11,740	12,004	12,037	12,431	13,033
Las Virgenes Municipal Water Distri	7,974	8,131	8,254	8,473	8,727
Triunfo Sanitation District	3,766	3,873	3,783	3,958	4,306
Total Allocated Expenses	11,740	12,004	12,037	12,431	13,033



FISCAL YEAR 2015-16 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	246,073	0	0	0	0	246,073
TREATMENT RECLAMATION	0	4,440,872	3,016,332	0	0	7,457,204
TREATMENT COMPOSTING	0	3,107,267	1,865,286	0	0	4,972,553
TREATMENT INJECTION	0	226,394	152,072	0	0	378,466
PUMP STATIONS	0	1,283,750	0	0	0	1,283,750
TANKS/RESERVOIR WELLS	0	78,953	0	0	0	78,953
SYSTEM OPERATION	0	32,862	0	0	0	32,862
WATER SYSTEM	0	107,667	0	0	0	107,667
ADMINISTRATIVE EXPENSES	0	1,032,643	0	5,300	0	1,037,943
TAPIA WAREHOUSE	0	3,100	0	0	0	3,100
REVENUES	0	(2,545,882)	0	0	(20,000)	(2,565,882)
TOTAL EXPENSES	246,073	7,767,626	5,033,690	5,300	(20,000)	13,032,689

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	A		B		C		D		E		TOTAL	
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	89,324	53.1%	4,573,538	39.3%	1,978,240	25.0%	1,325	82.2%	(16,449)	50.8%	6,625,978
U-2 SANITATION DISTRICT	3.1%	7,628	17.5%	1,507,286	23.7%	1,192,985	25.0%	1,325	0.0%	0	20.8%	2,709,224
RECYCLED WATER FUND				(608,799)								(608,799)
TOTAL LVMWD	39.4%	96,952	70.6%	5,472,025	63.0%	3,171,225	50.0%	2,650	82.2%	(16,449)	71.6%	8,726,403
TRIUNFO SANITATION DISTRICT	60.6%	149,121	29.4%	2,295,601	37.0%	1,862,465	50.0%	2,650	17.8%	(3,551)	28.4%	4,306,286
TOTAL ALLOCATION	100.0%	246,073	100.0%	7,767,626	100.0%	5,033,690	100.0%	5,300	100.0%	(20,000)	100.0%	13,032,689

GROUP

- A** Basis of allocation to each participant is participant's reserve capacity rights in the trunk sewer.
- B** Basis of allocation to each participant is participant's reserve capacity rights in the treatment plant and reclaimed water system.
- C** Basis of allocation to each participant is participant's flow into the treatment plant.
- D** Each participant is allocated an equal share.
- E** Basis of allocation is each participant's average monthly cash balance.

FISCAL YEAR 2014-15 ESTIMATED ACTUAL
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	218,237	0	0	0	0	218,237
TREATMENT RECLAMATION	0	4,588,226	2,976,974	0	0	7,565,200
TREATMENT COMPOSTING	0	2,469,409	1,630,941	0	0	4,100,350
TREATMENT INJECTION	0	162,618	121,150	0	0	283,768
PUMP STATIONS	0	1,376,730	0	0	0	1,376,730
TANKS/RESERVOIR WELLS	0	224,424	0	0	0	224,424
SYSTEM OPERATION	0	50,535	0	0	0	50,535
WATER SYSTEM	0	119,716	0	0	0	119,716
ADMINISTRATIVE EXPENSES	0	1,013,346	0	5,300	0	1,018,646
TAPIA WAREHOUSE	0	3,000	0	0	0	3,000
REVENUES	0	(2,510,229)	0	0	(20,000)	(2,530,229)
TOTAL EXPENSES	218,237	7,497,775	4,729,065	5,300	(20,000)	12,430,377

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	A		B		C		D		E		TOTAL	
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	79,220	53.1%	4,513,116	39.2%	1,853,793	25.0%	1,325	82.2%	(16,449)	51.7%	6,431,005
U-2 SANITATION DISTRICT	3.1%	6,765	17.5%	1,487,374	24.2%	1,144,434	25.0%	1,325	0.0%	0	21.2%	2,639,898
RECYCLED WATER FUND				(598,196)								(598,196)
TOTAL LVMWD	39.4%	85,985	70.6%	5,402,294	63.4%	2,998,227	50.0%	2,650	82.2%	(16,449)	73.0%	8,472,707
TRIUNFO SANITATION DISTRICT	60.6%	132,252	29.4%	2,095,481	36.7%	1,730,838	50.0%	2,650	17.8%	(3,551)	27.0%	3,957,670
TOTAL ALLOCATION	100.0%	218,237	100.0%	7,497,775	100.1%	4,729,065	100.0%	5,300	100.0%	(20,000)	100.0%	12,430,377

**JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
FY 2015-16**

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			PROJECTED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	PROJECTED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	2.57	938	39.3%	6,625,978	7,064	48.6%	18,750	137
U-2 SANITATION DISTRICT	1.55	567	23.7%	2,709,224	4,778	19.9%	6,718	231
LVMWD	4.12	1,505	63.0%	9,335,202	6,203	68.5%	25,468	162
TRIUNFO SANITATION DISTRICT	2.42	884	37.0%	4,306,286	4,871	31.5%	12,257	198
TOTAL ALL PARTICIPANTS	6.55	2,389	100.0%	13,641,488 *	5,710	100.0%	37,725	173
RETURN FLOWS	1.36	495						
WESTLAKE WELLS	0.28	101						
	8.18	2,985						

* Total expenses allocated is net of non-operating interest income.

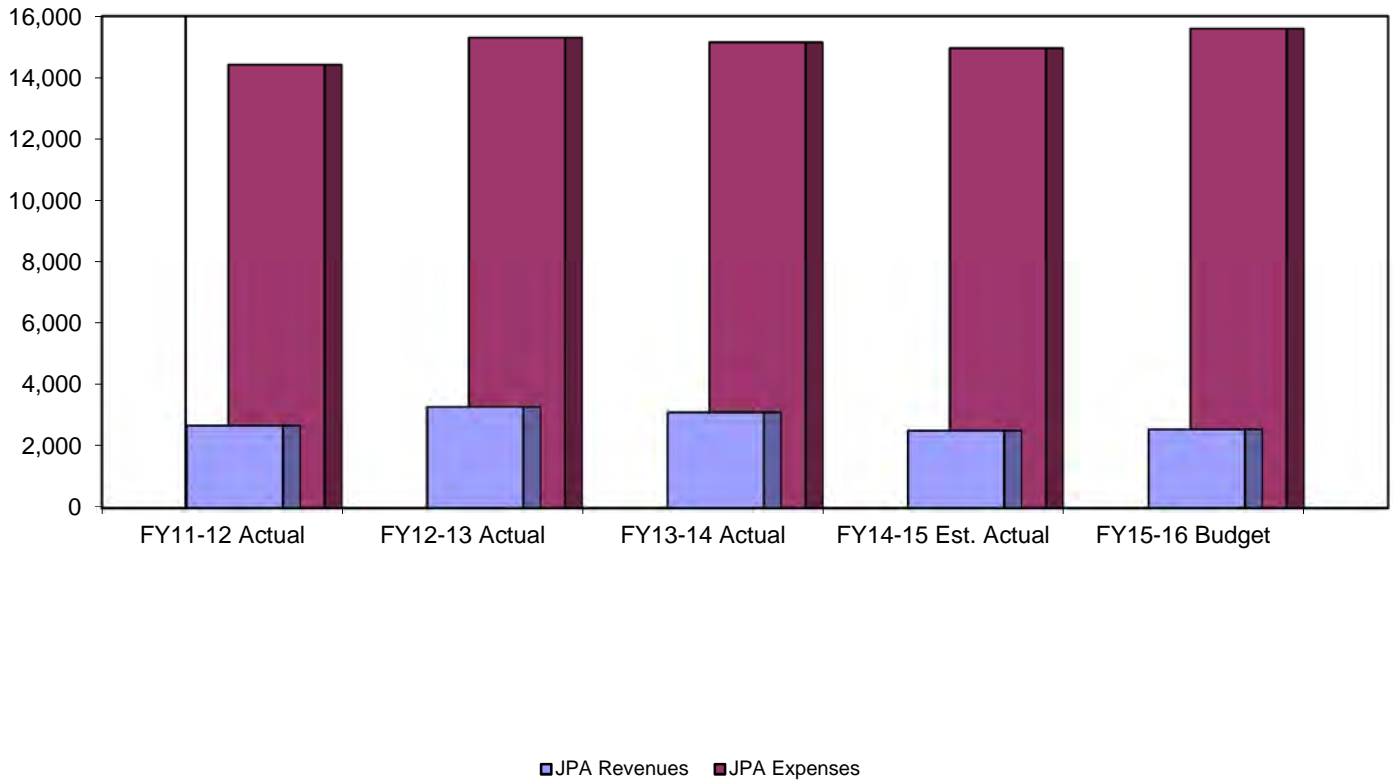
**JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
ESTIMATED ACTUAL FY 2014-15**

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			ESTIMATED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	ESTIMATED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	2.59	944	39.2%	6,431,005	6,813	49.4%	18,621	139
U-2 SANITATION DISTRICT	1.60	583	24.2%	2,639,898	4,528	20.3%	6,736	237
LVMWD	4.18	1,527	63.4%	9,070,903	5,940	69.7%	25,357	165
TRIUNFO SANITATION DISTRICT	2.42	884	36.7%	3,957,670	4,477	30.3%	12,257	198
TOTAL ALL PARTICIPANTS	6.61	2,411	100.1%	13,028,573 *	5,404	100.0%	37,614	176
RETURN FLOWS	1.32	480						
WESTLAKE WELLS	0.27	100						
	8.19	2,991						

* Total expenses allocated is net of non-operating interest income.

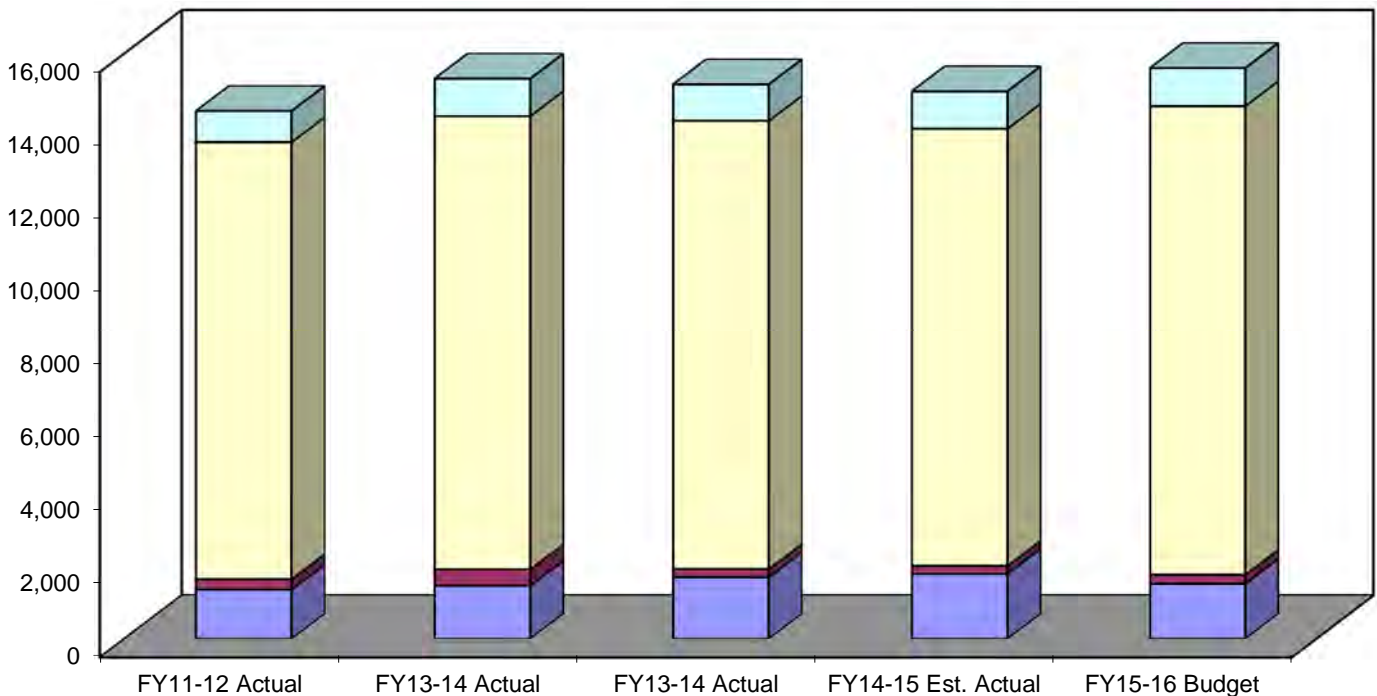
**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary
(Dollars in Thousands)**

	FY11-12 Actual	FY12-13 Actual	FY12-13 Actual	FY14-15 Est. Actual	FY15-16 Budget
JPA Revenues	2,669	3,278	3,103	2,510	2,546
JPA Expenses	14,423	15,307	15,153	14,961	15,599
Net Operating Expense	11,754	12,029	12,050	12,451	13,053



**Las Virgenes - Triunfo
Joint Powers Authority
Operating Expense Summary
(Dollars in Thousands)**

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Pump Stations	1,185	1,211	1,465	1,377	1,284
Tank, Res, Wells	74	96	53	224	79
System Ops	34	43	25	51	33
Distribution	47	100	137	120	108
Recycled Water Total	1,340	1,450	1,680	1,772	1,504
Sewers	288	447	223	218	246
Reclamation	7,207	7,329	7,536	7,565	7,457
Composting	4,453	4,633	4,348	4,100	4,973
Injection & Centrate Treatment	284	425	371	284	378
Treatment Total	11,944	12,387	12,255	11,949	12,808
Administration	851	1,023	995	1,022	1,041
Total JPA Operations	14,423	15,307	15,153	14,961	15,599



■ Administration
 ■ Sewers
 ■ Recycled Water Total
 ■ Treatment Total
 ■ Pump Stations

**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,911,981	\$2,218,255	\$2,052,560	\$1,669,422	\$1,647,235	\$1,761,572
4240 RW Sales - TSD	686,030	789,907	839,098	634,352	657,373	704,310
4245 MWD Incentive - Local Projects	0	194,055	107,800	107,800	107,800	0
4505 Other Income from Operations	60,371	61,853	63,028	65,000	62,820	65,000
4510 Compost Sales	10,426	13,781	40,390	15,000	35,000	15,000
TOTAL OPERATING REVENUES	\$2,668,808	\$3,277,851	\$3,102,876	\$2,491,574	\$2,510,229	\$2,545,882
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	0	0	0	0	136,529	0
OPERATIONS DIVISION EXPENSE						
5400 Labor	1,930,622	1,906,514	1,851,775	1,858,657	1,866,264	1,860,660
5405.1 Electricity	1,989,189	2,202,452	2,746,502	2,429,329	2,593,837	2,543,565
5405.2 Telephone	19,599	16,355	20,587	20,384	18,989	20,084
5405.3 Natural Gas	11,512	13,168	11,782	11,447	12,180	12,452
5405.4 Water	10,976	11,956	10,520	11,952	12,192	12,514
5410 Supplies/Material	91,987	87,208	101,724	64,100	63,100	67,674
5410.1 Fuel	18,587	16,617	15,979	17,100	18,661	18,600
5410.5 Ferric Chloride	86,187	90,209	84,096	84,675	84,000	84,709
5410.6 Defoamer/Deodorant	22,600	9,895	5,992	6,375	6,300	6,832
5410.7 Polymer	122,423	195,755	167,894	126,898	160,000	162,024
5410.8 Amendment	111,041	206,434	242,394	203,000	176,612	186,623
5410.9 Alum	19,557	31,739	25,577	25,200	25,000	25,600
5410.10 Sodium Hypochlorite	294,835	272,820	272,557	335,685	330,000	333,518
5410.11 Sodium Bisulfite	173,106	158,802	187,291	183,104	183,000	188,826
5410.13 Aqua Ammonia	0	19,732	18,298	15,000	19,500	25,000
5415 Outside Services	250,089	49,041	30,376	62,519	34,883	66,720
5417 Odor Control	87,651	67,805	99,259	112,000	106,243	108,000
5420 Permits and Fee	155,009	158,164	172,834	184,890	176,452	185,511
5425 Consulting Services	2,335	21,090	10,142	0	0	0
5430 Capital Outlay	43,723	51,267	38,610	27,710	4,210	30,500
Sub-total	\$5,441,028	\$5,587,023	\$6,114,189	\$5,780,025	\$5,891,423	\$5,939,412
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,141,118	1,348,996	1,204,745	1,208,293	1,284,242	1,294,284
5510 Supplies/Material	328,874	515,952	423,874	405,152	393,600	414,384
5515 Outside Services	302,636	532,242	214,212	279,491	234,400	295,232
5518 Building Maintenance	98,982	124,365	115,790	116,936	107,236	117,472
5520 Permits and Fee	280	280	937	450	850	500
5525 Consulting Services	0	5,100	0	0	0	0
5530 Capital Outlay	20,142	0	47,789	31,000	48,500	129,000
Sub-total	\$1,892,032	\$2,526,935	\$2,007,347	\$2,041,322	\$2,068,828	\$2,250,872
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,393	9,463	50	3,100	3,000	3,100
PUBLIC INFORMATION						
6602 School Education Program	4,066	2,511	5,156	9,488	10,632	8,393
6604 Public Education Program	20,011	43,641	66,785	36,847	64,023	67,398
6606 Community Group Outreach	187	4,859	373	7,786	2,500	10,195
6608 Intergovernmental Coordination	8,973	5,486	1,872	11,990	6,966	10,712
Sub-total	\$33,237	\$56,497	\$74,186	\$66,111	\$84,121	\$96,698
RESOURCE CONSERVATION						
6788 District Sprayfield	264,468	296,358	267,574	286,496	255,934	274,676
6789 005 Discharge	51,768	20,163	350	360	360	384
6785 Watershed Programs	59,600	87,932	23,796	90,840	15,232	83,596
Sub-total	\$375,836	\$404,453	\$291,720	\$377,696	\$271,526	\$358,656

**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
SPECIALTY EXPENSES						
5700 SCADA Services	103,920	77,970	88,895	100,381	69,895	110,646
5710.2 Technical Services	17,495	15,625	0	3,787	2,313	12,924
5712 Compost Sales/Use Tax	2,973	3,747	7,852	4,000	2,924	4,000
5715.2 Other Lab Services	151,858	162,451	148,230	167,391	140,375	150,292
5715.3 Tapia Lab Sampling	134,990	128,283	135,336	123,435	141,291	130,917
7202 Allocated Lab Expense	402,459	382,094	356,930	402,158	323,784	391,208
Sub-total	\$813,695	\$770,170	\$737,243	\$801,152	\$680,582	\$799,987
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	605	89,933	88,533	50,000	150,000	50,000
6516 Other Professional Services	0	15,069	92,259	56,540	7,085	75,000
6517 Audit Fees	6,275	5,300	5,300	5,300	5,300	5,300
7110 Travel/Misc Staff Expense	0	619	13	0	26	0
7135.1 Property Insurance	75,323	59,731	55,127	50,675	55,181	56,726
7135.4 Earthquake Insurance	91,743	92,878	92,800	94,515	89,726	92,238
7145 Claims Paid	0	0	0	0	72,000	0
7153 TSD Staff Services	0	0	500	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	331,945	355,476	389,038	380,715	389,108	337,598
7203 Allocated Building Maint	96,673	105,823	80,473	73,420	70,744	102,117
7225 Allocated Support Services	3,692,475	3,719,446	3,413,211	3,813,534	3,486,703	3,817,509
7226 Allocated Operations Services	1,570,069	1,508,229	1,711,033	1,679,463	1,488,724	1,608,358
Sub-total	\$5,865,108	\$5,952,504	\$5,928,287	\$6,209,162	\$5,824,597	\$6,149,846
TOTAL EXPENSES	\$14,423,329	\$15,307,045	\$15,153,022	\$15,278,568	\$14,960,606	\$15,598,571
NET OPERATING EXPENSE	\$11,754,521	\$12,029,194	\$12,050,146	\$12,786,994	\$12,450,377	\$13,052,689

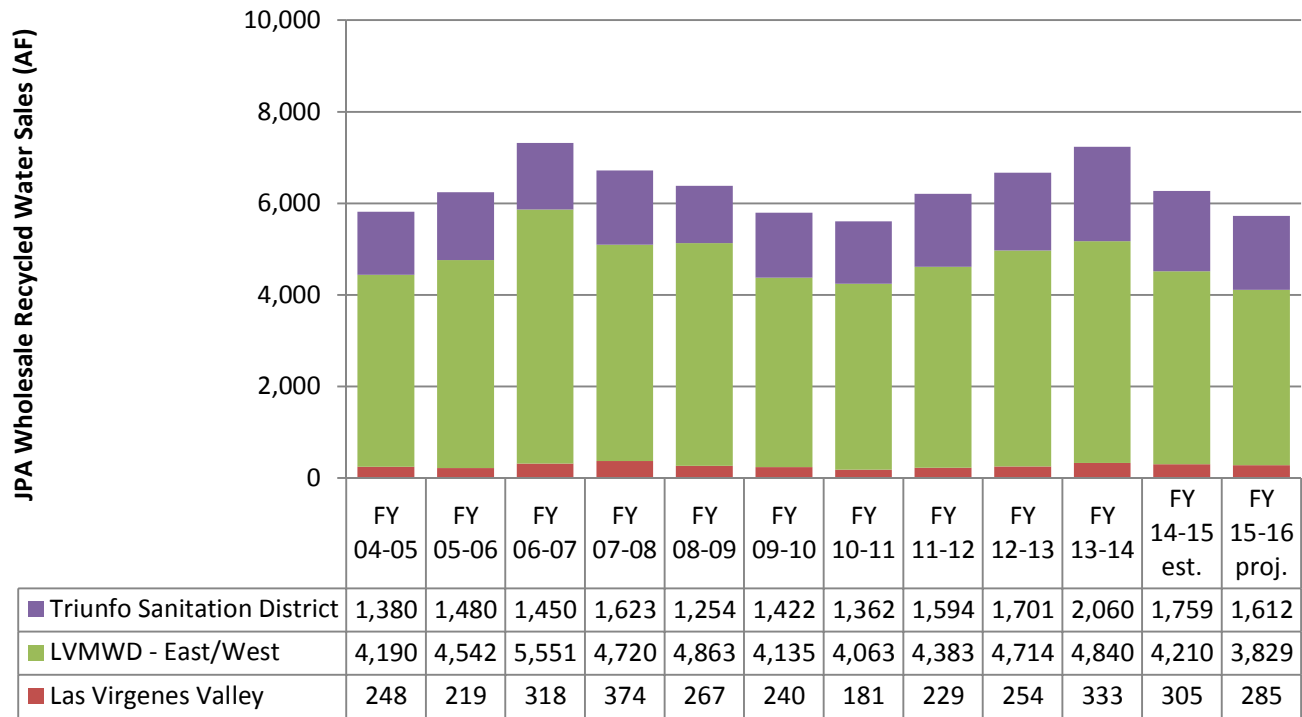
RW WHOLESALE RATE COMPUTATIONS

FY 2015-16 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,283,750	593,385	690,365	
Reservoirs	78,953	78,953		
System Operations	32,862	32,862		
Distribution	107,667	107,667		
RW Operations	<u>1,503,232</u>			
RW Ops/Total JPA Ops	9.6%			
Total JPA Admin	1,041,043			
RW Administration	100,325	100,325		
subtotal:Operations & Admin	<u>1,603,557</u>	<u>913,193</u>		
Depreciation FY13-14	862,322	862,322	-	
Total Cost	<u>\$ 2,465,879</u>	<u>\$ 1,775,515</u>	<u>\$ 690,365</u>	
Costs per Acre Foot		<u>\$ 310.08</u>	<u>\$ 126.88</u>	<u>\$ 436.96</u>

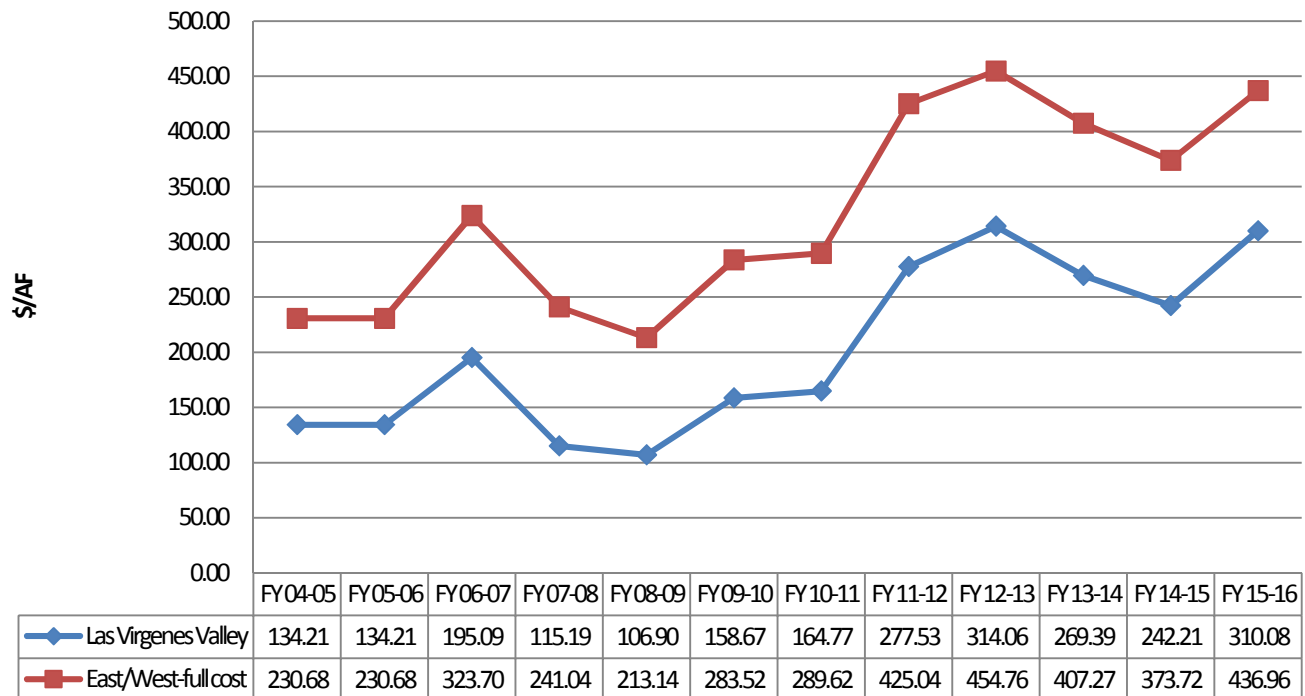
FY 2015-16 Estimated Deliveries (8% reduction)

	Acre Feet	Rate	
LV Valley	285	\$ 310.08 /AF	\$ 88,434.82
LVMWD East	1,657	\$ 436.96 /AF	\$ 724,007.76
LVMWD West	<u>2,172</u>	\$ 436.96 /AF	<u>\$ 949,129.56</u>
Total LVMWD	<u>4,114</u>		<u>\$ 1,761,572.13</u>
TSD	<u>1,612</u>	\$ 436.96 /AF	<u>\$ 704,309.61</u>
	<u>5,726</u>		<u>\$ 2,465,881.74</u>

Annual JPA Wholesale Recycled Water Sales



JPA Wholesale Recycled Water rates



JOINT POWERS AUTHORITY

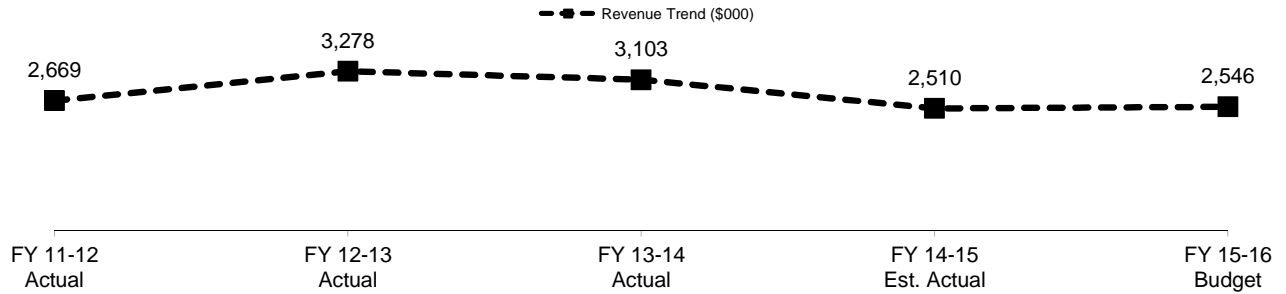
Operating Revenues – 751000

LINE ITEM EXPLANATIONS

- 4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District (4,114 af). Wholesale rates are set to recover the costs of operating and administering the Recycled Water backbone distribution system. Beginning in Fiscal Year 2011-12, an additional amount, equal to the value of annual depreciation expense on the recycled water distribution system, is included in the wholesale recycled water rate. Annual sales to each JPA partner is normally projected using the prior 3 years average purchases by each JPA partner and adjusted as necessary for weather and outage conditions. For FY 2015-16, sales are projected at FY 2014-15 levels, less 8% reduction, estimated for water conservation/drought restrictions.
- 4240 Recycled Water Sales - TSD – Wholesale recycled water sales to Triunfo Sanitation District (1,612 af). Wholesale rates are set in the same manner as described above.
- 4245 MWD Incentive Local Projects – Funding from Metropolitan Water District to encourage reduction of potable water demand up to 700 af per year at \$154/af. The twenty five (25) year agreement between the MWD and the JPA expired in November, 2014.
- 4505 Other Income from Operations – Primarily rental of tank sites to cellular telephone providers.
- 4510 Compost Sales – Commercial sales of compost produced at the Rancho Las Virgenes Composting Facility.

**Las Virgenes - Triunfo
Joint Powers Authority
Operating Revenues**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,911,981	\$2,218,255	\$2,052,560	\$1,669,422	\$1,647,235	\$1,761,572
4240 RW Sales - TSD	686,030	789,907	839,098	634,352	657,373	704,310
4245 MWD Incentive - Local Projects	0	194,055	107,800	107,800	107,800	0
4505 Other Income from Operations	60,371	61,853	63,028	65,000	62,820	65,000
4510 Compost Sales	10,426	13,781	40,390	15,000	35,000	15,000
TOTAL OPERATING REVENUES	\$2,668,808	\$3,277,851	\$3,102,876	\$2,491,574	\$2,510,229	\$2,545,882



JOINT POWERS AUTHORITY

RW Pump Stations – 751100

FUNCTION

To provide appropriate training, operating, preventive maintenance and maintenance and repair programs to preserve Joint Powers Authority (JPA) assets and to ensure the Effluent, East and West recycled water pump stations are operated and maintained safely, efficiently and cost-effectively to supply adequate water throughout the recycled water distribution system.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

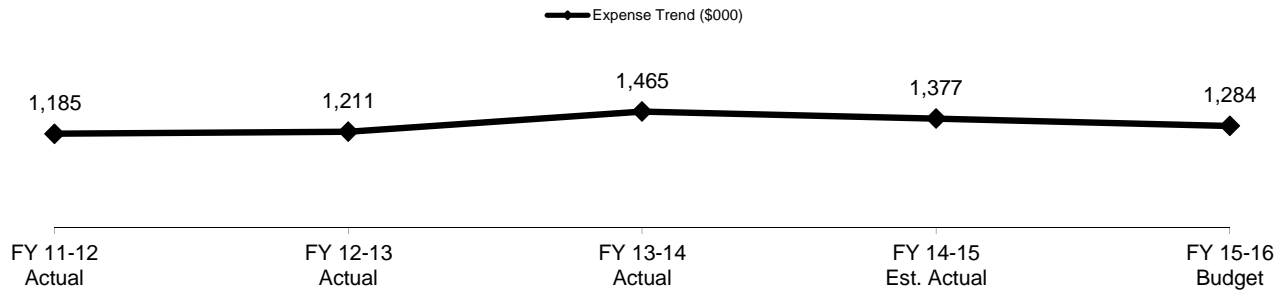
- 5400 Labor – Primarily labor hours worked by Water Treatment and Production and Water Reclamation personnel to operate and provide preventive maintenance to equipment and facilities at the various Joint Powers Authority pump stations.
- 5405.1 Energy – Energy costs for recycled water pump stations. Energy costs include electrical pumping charges from the Tapia plant (SCE), recycled water pump station electrical pumping charges (SCE), and the purchase of lower cost solar generated electricity from Solar City.
- 5410 Supplies/Materials – Funds to purchase supplies and materials used during annual preventive maintenance on JPA RW pump control valves.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform major maintenance and repair tasks to pumps, motors, and other equipment at Joint Powers Authority (JPA) recycled water pump stations.
- 5510 Supplies/Materials – Funds to purchase supplies and materials used by staff for maintenance of JPA recycled water pump stations.
- 5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the JPA recycled water pump stations. Expense is primarily related to pest control activities at JPA RW pump stations.

**Las Virgenes - Triunfo
Joint Powers Authority
RW Pump Stations - 751100**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$27,792	\$21,944	\$34,886	\$26,787	\$42,633	\$28,464
5405.1 Electricity	971,031	1,087,035	1,326,341	1,049,947	1,172,723	1,122,544
5410 Supplies/Material	17,270	7,418	18,644	12,187	13,000	13,000
5415 Outside Services	0	660	275	0	2,500	2,500
Sub-total	\$1,016,093	\$1,117,057	\$1,380,146	\$1,088,921	\$1,230,856	\$1,166,508
MAINTENANCE DIVISION EXPENSE						
5500 Labor	43,726	24,328	5,194	19,286	34,407	26,693
5510 Supplies/Material	10,376	5,738	14,748	7,500	3,505	7,500
5515 Outside Services	899	968	1,882	720	700	1,250
Sub-total	\$55,001	\$31,034	\$21,824	\$27,506	\$38,612	\$35,443
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	80,148	44,455	42,107	50,517	75,167	57,552
7226 Allocated Operations Services	34,080	18,028	21,107	22,247	32,095	24,247
Sub-total	\$114,228	\$62,483	\$63,214	\$72,764	\$107,262	\$81,799
TOTAL EXPENSES	\$1,185,322	\$1,210,574	\$1,465,184	\$1,189,191	\$1,376,730	\$1,283,750



JOINT POWERS AUTHORITY

RW Tanks, Reservoirs and Wells – 751200

FUNCTION

To provide appropriate training, operating, preventive maintenance and maintenance and repair programs on a timely basis to preserve Joint Powers Authority (JPA) assets and to ensure Joint Powers Authority tanks, reservoirs, and wells are operated safely, efficiently and cost-effectively to provide adequate storage for daily and emergency uses of recycled water.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

SOURCE OF SUPPLY

5115 Purchased Water – Potable water supplement required in the Joint Powers Authority distribution system for maintenance needs. During the rehabilitation of Reservoir 2 in FY 14-15, 89.06 acre-feet of potable water was purchased to meet the operational challenges presented by the temporary loss of storage capacity.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Funds for labor hours worked by Water Treatment and Production employees and Water Reclamation staff to operate and provide preventive maintenance at recycled water storage tanks and reservoirs and at well sites used to supplement inflow to Tapia WRF.

5405.1 Electricity – Funds for electrical energy used to power equipment at Cordillera Tank and to operate Westlake Wells 1 and 2.

5405.2 Telephone – Funds for a SCADA communications used at Cordillera Tank site.

5410 Supplies and Material – Funds miscellaneous supplies and materials for system operation including erosion/runoff control and maintenance supplies.

5415 Outside Services – Funds to hire appropriate outside service providers to assist with the annual cleaning of Cordillera, Indian Hills and Reservoir 3 to maintain the quality of the water within the recycled water distribution system. Includes expenditures related to weed abatement, landscape maintenance, and septic service.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

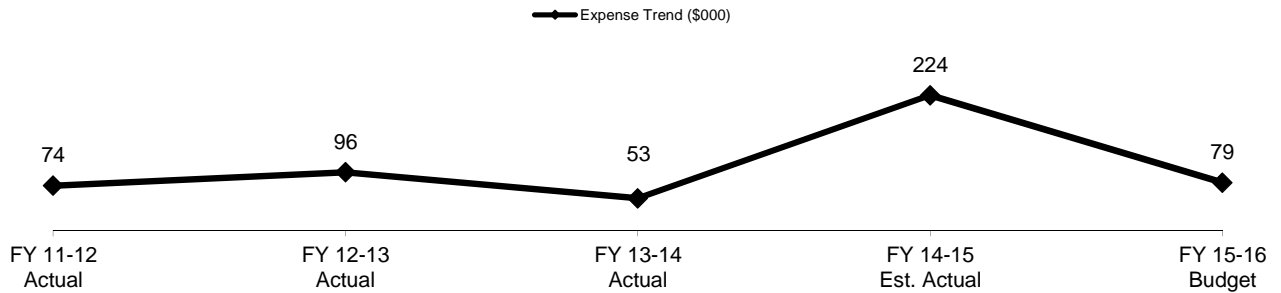
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance.

5510 Supplies/Materials – Items required by staff to maintain the tanks, reservoirs and wells in the recycled water system.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the sites, such as fence repair and pest control. FY12-13 expenditure was for Westlake Well #2 pump and motor repair.

**Las Virgenes - Triunfo
Joint Powers Authority
RW Tanks, Reservoirs and Wells - 751200**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	\$0	\$0	\$0	\$0	136,529	\$0
OPERATIONS DIVISION EXPENSE						
5400 Labor	19,309	20,582	9,797	14,983	13,947	16,663
5405.1 Electricity	10,559	12,444	16,929	14,150	16,250	13,311
5405.2 Telephone	400	487	607	564	564	564
5410 Supplies/Material	2,902	4,686	1,267	3,000	2,200	2,952
5415 Outside Services	6,682	7,995	5,398	8,500	7,100	14,000
5420 Permits and Fee	100	295	100	100	100	100
5425 Consulting Services	0	0	0	0	0	0
Sub-total	\$39,952	\$46,489	\$34,098	\$41,297	\$40,161	\$47,590
MAINTENANCE DIVISION EXPENSE						
5500 Labor	288	2,649	992	950	11,365	1,407
5510 Supplies/Material	0	(17)	0	0	0	0
5515 Outside Services	353	14,386	516	348	1,200	1,200
Sub-total	\$641	\$17,018	\$1,508	\$1,298	\$12,565	\$2,607
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	23,229	23,192	11,365	18,430	24,645	20,232
7226 Allocated Operations Services	9,876	9,405	5,698	8,115	10,524	8,524
Sub-total	\$33,105	\$32,597	\$17,063	\$26,545	\$35,169	\$28,756
TOTAL EXPENSES	\$73,698	\$96,104	\$52,669	\$69,140	\$224,424	\$78,953



JOINT POWERS AUTHORITY

RW System Operation – 751300

FUNCTION

To provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to ensure preservation of district assets and proper operation of the recycled water distribution system, including water quality review, operation of Supervisory Control and Data Acquisition (SCADA) systems, water usage data collection and storage and other necessary programs.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Primarily labor hours worked by Water Treatment and Production personnel to operate the distribution system, provide system reporting, and operate the SCADA system as these tasks relate to recycled water.

5420 Permits/Fees – Funds to pay annual fees billed by CA Department of Public Health and LA County Department of Health Services. This line item also includes bridge rental fees from the County of Los Angeles.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance and electronic services.

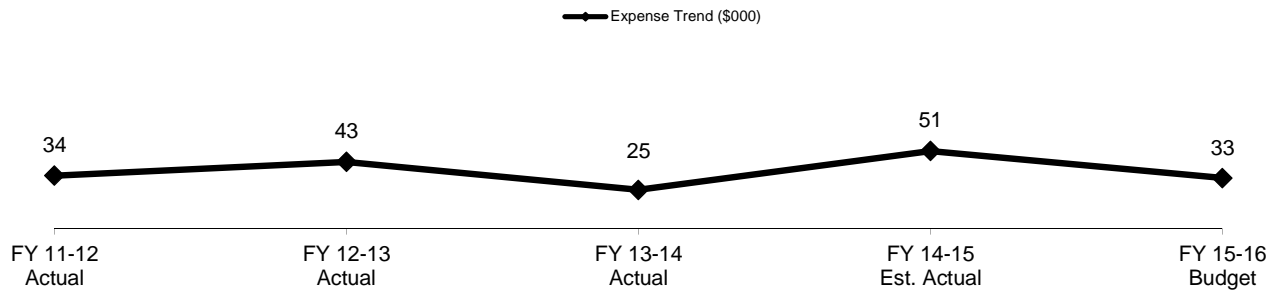
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the SCADA system.

5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for general assistance would be accumulated in this account.

**Las Virgenes - Triunfo
Joint Powers Authority
RW System Operations - 751300**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$7,821	\$12,527	\$7,938	\$7,754	\$15,968	\$8,003
5420 Permits and Fee	88	88	88	88	88	88
Sub-total	\$7,909	\$12,615	\$8,026	\$7,842	\$16,056	\$8,091
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,861	3,282	1,785	1,902	4,429	2,369
5510 Supplies/Material	0	0	36	0	600	600
5515 Outside Services	8,327	0	0	0	0	0
Sub-total	\$10,188	\$3,282	\$1,821	\$1,902	\$5,029	\$2,969
SPECIALTY EXPENSES						
5700 SCADA Services	0	1,995	0	2,565	413	2,668
Sub-total	\$0	\$1,995	\$0	\$2,565	\$1,581	\$2,965
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	11,461	18,155	10,151	12,789	19,531	13,253
7226 Allocated Operations Services	4,873	7,362	5,089	5,632	8,338	5,584
Sub-total	\$16,334	\$25,517	\$15,240	\$18,421	\$27,869	\$18,837
TOTAL EXPENSES	\$34,431	\$43,409	\$25,087	\$30,730	\$50,535	\$32,862



JOINT POWERS AUTHORITY

RW Distribution System – 751700

FUNCTION

To provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to preserve Joint Powers Authority assets and to ensure the safe and reliable delivery of recycled water to the two Joint Powers Authority customers, Las Virgenes and Triunfo.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Labor hours performed by Water Treatment and Production employees to perform preventive maintenance work associated with the recycled water distribution system. Preventive maintenance includes operating, testing, and overhauling recycled water main line valves, blow-offs, and air-vacuum valves.

5410 Supplies/Materials – Funds to purchase items needed during minor preventive maintenance tasks within the distribution system.

5415 Outside Services – Funds for raising valve boxes, manhole covers, and maintaining appurtenances.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily labor hours worked by Construction Section personnel to provide maintenance and pipeline location in the recycled water distribution pipeline system.

5510 Supplies/Materials – Items required by staff to maintain the recycled water distribution system, such as valves, pipe, slurry backfill, etc. and to purchase materials for emergency repairs.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the recycled water distribution system and to provide for emergency repairs as required.

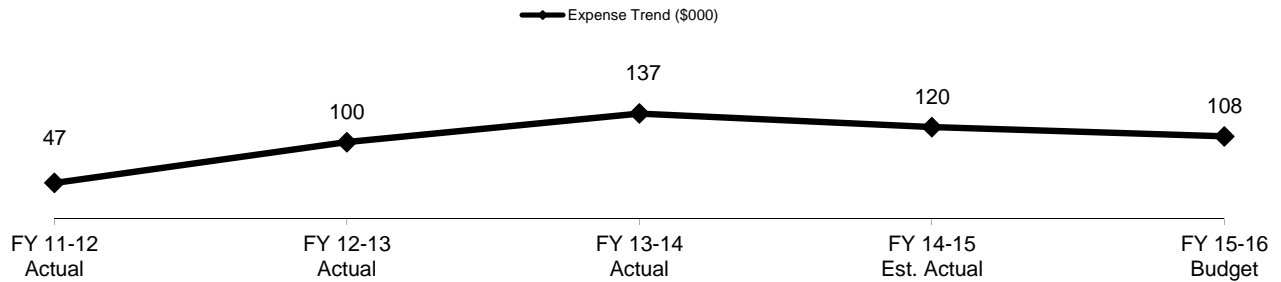
5520 Permits/Fees – Funds to pay for various public works encroachment permits for repairs and inspections required by the cities and other regulatory agencies.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

5710.2 Technical Services – The costs for labor hours by Technical Services personnel.

**Las Virgenes - Triunfo
Joint Powers Authority
RW Distribution System - 751700**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$2,266	\$4,324	\$5,414	\$3,418	\$3,424	\$3,976
5410 Supplies/Material	1,398	582	186	861	400	722
5415 Outside Services	0	0	0	0	0	10,000
Sub-total	\$3,664	\$4,906	\$5,600	\$4,279	\$3,824	\$14,698
MAINTENANCE DIVISION EXPENSE						
5500 Labor	9,599	25,630	37,940	23,792	32,862	25,364
5510 Supplies/Material	2,078	2,065	4,751	3,200	2,495	2,965
5515 Outside Services	12,725	24,801	23,833	3,000	29,500	20,453
5520 Permits and Fee	280	280	937	450	850	500
Sub-total	\$24,682	\$52,776	\$67,461	\$30,442	\$65,707	\$49,282
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	12,922	30,156	42,891	29,466	35,169	30,738
7226 Allocated Operations Services	5,495	12,229	21,501	12,978	15,016	12,949
Sub-total	\$18,417	\$42,385	\$64,392	\$42,444	\$50,185	\$43,687
TOTAL EXPENSES	\$46,763	\$100,067	\$137,453	\$77,165	\$119,716	\$107,667



JOINT POWERS AUTHORITY

Sewers – 751800

FUNCTION

To provide sewer maintenance service in those portions of the trunk sewer system which are shared by Las Virgenes Municipal Water District and Triunfo Sanitation District.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Account used to accrue labor hours worked by Reclamation Treatment personnel for oversight of sewer system located within the Joint Powers Authority (U-1 Sanitation District) area.

5405 Utilities – These sub-accounts provide funds for the utilities used at the metering stations.

5420 Permits – Anticipated fees include County of Los Angeles pipeline rental fee (\$500) and state water board permit fees (\$1,250). FY14 expense of \$8,844 was for SWRCB WDR fees.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily labor hours worked by maintenance personnel in the Joint Powers Authority sewers located within the Joint Powers Authority (U-1 Sanitation District) area.

5510 Supplies/Materials – Items required by staff in maintaining the trunk sewer system. Increased funding is to replace manhole rings and covers.

5515 Outside Services – Funds to hire maintenance providers for emergency clean up and repairs. FY12-13 funding (approximately \$200,000) included the completion of the sewer bridge project that was initiated in FY11-12 (painting and repair of 11 sewer bridges; total project amount was approximately \$245,000). Included in this account for FY15-16 are sewer flow monitoring costs (\$24K), JPA sewer line cleaning and video inspection services (\$6K).

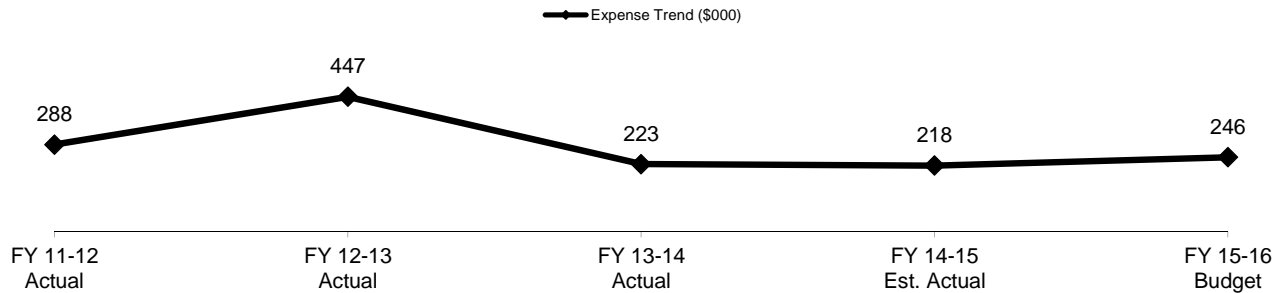
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

5710.2 Technical Services – The costs for labor hours by Technical Services personnel.

5715.2 Other Laboratory Services – Labor and materials to manage the Industrial Pre-treatment Program.

**Las Virgenes - Triunfo
Joint Powers Authority
Sewers - 751800**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$0	\$0	\$0	\$0	\$0	\$72
5405.1 Electricity	268	283	310	336	313	336
5405.4 Water	242	204	0	246	210	223
5420 Permits and Fee	472	1,695	9,316	1,750	1,700	1,750
Sub-total	\$982	\$2,182	\$9,626	\$2,332	\$2,223	\$2,381
MAINTENANCE DIVISION EXPENSE						
5500 Labor	69,030	71,849	74,876	72,946	67,018	73,537
5510 Supplies/Material	1,298	502	26	2,664	5,500	2,600
5515 Outside Services	73,259	234,534	27,703	30,428	49,500	30,228
Sub-total	\$143,587	\$306,885	\$102,605	\$106,038	\$122,018	\$106,365
SPECIALTY EXPENSES						
5710.2 Technical Services	17,495	15,625	0	3,787	0	12,627
Sub-total	\$17,495	\$15,625	\$0	\$3,787	\$0	\$12,627
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	88,225	87,211	73,702	82,369	65,873	87,736
7226 Allocated Operations Services	37,513	35,365	36,947	36,274	28,123	36,964
Sub-total	\$125,738	\$122,576	\$110,649	\$118,643	\$93,996	\$124,700
TOTAL EXPENSES	\$287,802	\$447,268	\$222,880	\$230,800	\$218,237	\$246,073



JOINT POWERS AUTHORITY

Treatment/Reclamation – 751810

FUNCTION

To properly operate and maintain the wastewater treatment process in order to meet regulatory requirements and protect public health.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by treatment personnel to operate and maintain the plant.
- 5410 Line item formerly included instrumentation replacement which is now budgeted in the IIP.
- 5410.10 Sodium Hypochlorite – Usage expected to be at same levels.
- 5410.11 Sodium Bisulfite – Usage contingent upon discharge flows to Malibu Creek.
- 5410.13 Aqua Ammonia – Bulk deliveries to District facilities result in cost savings.
- 5415 Outside Services – Funds for maintenance and specialty services for safety equipment, instruments, grit and rags disposal, service contracts for analyzers, etc.
- 5417 Odor Control – Carbon replacement
- 5420 Permits/Fees – Funds NPDES and Non-NPDES permits from Regional Water Quality Control Board and SCAQMD permits for general plant operation, generators and air pollution control devices. Includes miscellaneous permits from other agencies.
- 5425 Consulting Services – Funds for consultant's assistance during permit process.
- 5430 Capital Outlay – FY15-16 proposal includes air diffuser and boot replacement.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items required for staff for maintenance of plant facilities and equipment.
- 5515 Outside Services – Funding for repair and maintenance of mechanical equipment including generators, blowers and switchgears.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5525 Consulting Services – Funds for assistance in maintaining PLCs.
- 5530 Flow meter (\$6K), TIG welder repair (\$6.5K), remote access control (\$12K), actuators (\$15K).

EFFLUENT DISPOSAL LINE ITEM EXPLANATIONS

- 6788 District Sprayfields – Contractor, equipment, supply, and staff costs associated with maintaining farm fields, catch basins, roads, fences and equipment, disposing of effluent as needed due to permit requirements or distribution system upsets, and harvesting vegetation to remove nitrogen applied via irrigation on the Rancho Farm fields.
- 6789 005 Discharge – Pumping, energy and lab costs associated with disposal of effluent through 005. Due to the high turbidity of water available from RW Reservoir #2, the District did not discharge through 005. Following completion of Reservoir #2 improvements discharge through 005 will resume as needed.

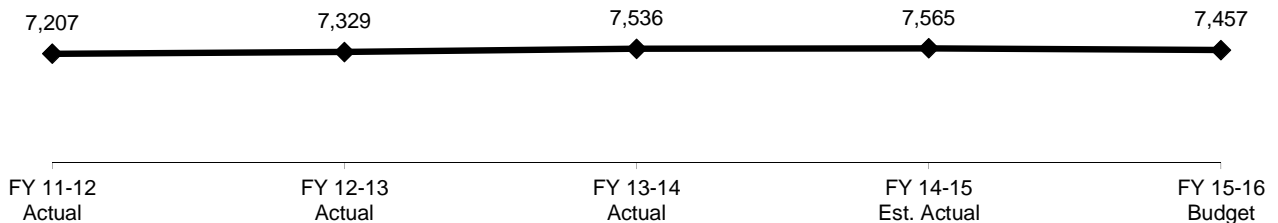
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the SCADA system.
- 5715.2 Other Laboratory Services – Reflects outside laboratory testing. Increase due to annual bioassessment for Malibu Creek and Los Angeles River as required by the NPDES permit.
- 5715.3 Tapia Lab Sampling – Tapia laboratory staff costs for obtaining samples from the reclamation process.
- 7202 Allocated Lab Expense – Tapia laboratory costs for testing samples. Costs are based on total number of in-house tests performed for treatment divided by total number of tests performed in-house.

**Las Virgenes - Triunfo
Joint Powers Authority
Treatment/Reclamation - 751810**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$1,098,137	\$1,099,049	\$1,071,046	\$1,079,645	\$1,089,691	\$967,801
5405.1 Electricity	675,638	710,594	960,665	943,143	961,000	966,260
5405.2 Telephone	12,594	10,860	12,353	12,420	12,257	12,984
5405.3 Natural Gas	10,772	9,717	10,868	10,727	10,200	10,452
5405.4 Water	3,432	3,779	4,047	3,515	3,641	3,753
5410 Supplies/Material	31,264	29,526	39,840	7,000	7,000	10,000
5410.1 Fuel	7,623	4,440	4,596	5,000	7,161	7,200
5410.5 Ferric Chloride	86,187	90,209	84,096	84,675	84,000	84,709
5410.6 Defoamer/Deodorant	22,600	9,895	5,992	6,375	6,300	6,832
5410.9 Alum	19,557	31,739	25,577	25,200	25,000	25,600
5410.10 Sodium Hypochlorite	294,835	272,820	272,557	335,685	330,000	333,518
5410.11 Sodium Bisulfite	173,106	158,802	187,291	183,104	183,000	188,826
5410.13 Aqua Ammonia	0	19,732	18,298	15,000	19,500	25,000
5415 Outside Services	13,331	24,778	20,067	31,900	18,000	30,420
5417 Odor Control	30,864	43,334	45,933	46,000	41,000	41,000
5420 Permits and Fee	91,020	84,414	88,089	96,161	96,400	101,220
5425 Consulting Services	2,335	0	7,626	0	0	0
5430 Capital Outlay	35,099	51,267	38,610	23,500	0	27,500
Sub-total	\$2,608,394	\$2,654,955	\$2,897,551	\$2,909,050	\$2,894,150	\$2,843,075
MAINTENANCE DIVISION EXPENSE						
5500 Labor	470,622	530,156	547,300	496,251	621,717	545,640
5510 Supplies/Material	161,482	292,844	179,603	207,779	207,000	211,032
5515 Outside Services	121,216	123,528	101,893	113,400	115,000	147,546
5518 Building Maintenance	40,936	45,392	53,394	47,166	50,404	51,000
5525 Consulting Services	0	0	0	0	0	0
5530 Capital Outlay	20,142	0	21,148	0	18,500	39,500
Sub-total	\$814,398	\$991,920	\$903,338	\$864,596	\$1,012,621	\$994,718
EFFLUENT DISPOSAL						
6788 District Sprayfield	264,468	296,358	267,574	286,496	255,934	274,676
6789 005 Discharge	51,768	20,163	350	360	360	384
Sub-total	\$316,236	\$316,521	\$267,924	\$286,856	\$256,294	\$275,060
SPECIALTY EXPENSES						
5700 SCADA Services	78,151	65,173	71,457	67,927	60,551	60,631
5710.2 Technical Services	0	0	0	0	969	0
5715.2 Other Lab Services	137,338	149,051	136,252	152,499	130,000	136,000
5715.3 Tapia Lab Sampling	126,530	118,981	126,090	115,672	131,481	122,029
7202 Allocated Lab Expense	366,418	347,876	324,966	366,144	294,789	356,174
Sub-total	\$708,437	\$681,081	\$658,765	\$702,242	\$617,790	\$674,834
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,936,570	1,909,929	1,870,810	2,012,877	1,951,224	1,878,205
7226 Allocated Operations Services	823,446	774,471	937,835	886,467	833,121	791,312
Sub-total	\$2,760,016	\$2,684,400	\$2,808,645	\$2,899,344	\$2,784,345	\$2,669,517
TOTAL EXPENSES	\$7,207,481	\$7,328,877	\$7,536,223	\$7,662,088	\$7,565,200	\$7,457,204

◆ Expense Trend (\$000)



JOINT POWERS AUTHORITY

Treatment/Composting – 751820

FUNCTION

To provide for the operation and maintenance of facilities for the conversion of biosolids to a reusable compost product while meeting all state and federal regulatory requirements and the goal of conserving resources.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked at the Composting Facility by Composting Facility personnel to operate and provide preventive maintenance.
- 5405 Utilities – These sub-accounts provide funds for electric and natural gas, telephone and water.
- 5410 Supplies/Material – Funds for miscellaneous chemicals and supplies required to operate the Composting Facility. Significant increase in citric acid cost as well as additional dewatering due to an increase in solids.
- 5410.7 Polymer used in the dewatering process.
- 5410.8 Amendment – Amendment usage increased due to extended dewatering and centrifuge run time. Amendment cost based on purchase of materials from new vendor.
- 5415 Outside Services – FY15-16 expenses include boiler water treatment services (\$5K) and weed abatement services (\$5K).
- 5417 Odor Control – Biofilter media changes out annually.
- 5420 Permits/Fees – SCAQMD permit fees for general plant operation and LA County Department of Public Health solid waste fees.
- 5430 Capital Outlay – Purchase of small tools, instruments and sump pumps.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

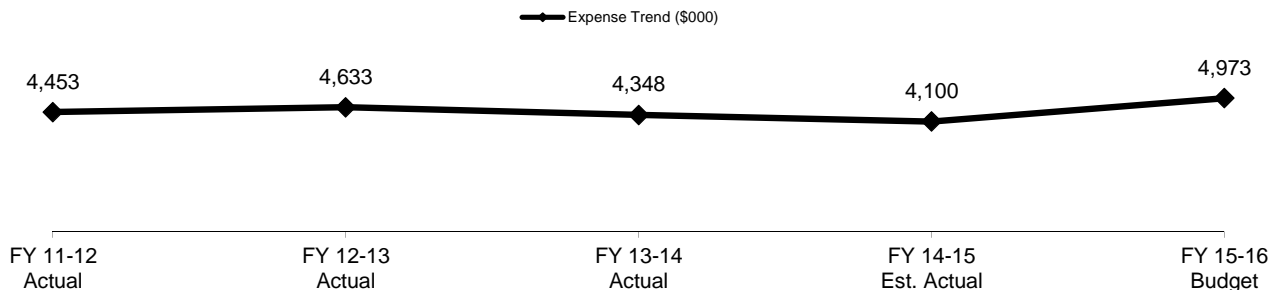
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY15-16 budget includes funding to maintain facilities at current levels.
- 5515 Outside Services – Funds to hire any maintenance providers to assist in maintaining plant facilities including annual gas monitoring and facility maintenance.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 FY15-16 request includes a heavy duty lift (\$3.5K), flow meters (\$10K), fiber optic control (\$18K) and wiring replacement (\$10K), security cameras (\$15K), switchgear preventative maintenance (18,000), and actuator replacement (\$15,000).

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the DCS system.
- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel.
- 5712 Sales/Use Tax Expense – Required tax remittance on imputed value of RLV Community Compost supplied.
- 5715.2 Other Laboratory Services – Reflects outside laboratory testing associated with marketing compost.
- 5715.3 Tapia Lab Sampling – Tapia laboratory staff costs for obtaining samples from the composting process are direct charged to this account.
- 7202 Allocated Lab Expense – Tapia laboratory costs for testing samples. Costs are based on total number of in-house tests performed for composting divided by total number of tests performed in-house.

**Las Virgenes - Triunfo
Joint Powers Authority
Treatment/Composting - 751820**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$720,814	\$720,809	\$689,383	\$683,390	\$680,058	\$799,015
5405.1 Electricity	263,023	333,244	366,846	352,222	369,051	361,914
5405.2 Telephone	6,605	5,008	7,627	7,400	6,168	6,536
5405.3 Natural Gas	740	3,451	914	720	1,980	2,000
5405.4 Water	7,145	7,142	5,746	7,385	7,600	7,800
5410 Supplies/Material	39,153	43,927	41,787	41,052	40,500	41,000
5410.1 Fuel	10,246	9,916	6,447	9,600	9,000	8,900
5410.7 Polymer	122,423	195,755	167,894	126,898	160,000	162,024
5410.8 Amendment	111,041	206,434	242,394	203,000	176,612	186,623
5415 Outside Services	230,076	15,608	4,636	22,119	7,283	9,800
5417 Odor Control	56,787	24,471	53,063	66,000	65,243	67,000
5420 Permits and Fee	9,986	19,390	9,073	18,616	8,400	10,203
5430 Capital Outlay	8,624	0	0	4,210	4,210	3,000
Sub-total	\$1,586,663	\$1,585,155	\$1,595,810	\$1,542,612	\$1,536,105	\$1,665,815
MAINTENANCE DIVISION EXPENSE						
5500 Labor	533,369	642,792	503,417	556,139	494,331	586,815
5510 Supplies/Material	149,573	185,258	205,926	172,709	170,000	179,687
5515 Outside Services	82,462	111,847	52,338	114,398	30,000	82,215
5518 Building Maintenance	58,046	78,973	62,396	69,770	56,832	66,472
5525 Consulting Services	0	5,100	0	0	0	0
5530 Capital Outlay	0	0	26,641	31,000	30,000	89,500
Sub-total	\$823,450	\$1,023,970	\$850,718	\$944,016	\$781,163	\$1,004,689
SPECIALTY EXPENSES						
5700 SCADA Services	25,769	10,802	17,438	29,889	8,931	47,347
5712 Compost Sales/Use Tax	2,973	3,747	7,852	4,000	2,924	4,000
5715.2 Other Lab Services	8,814	7,605	6,594	7,992	7,395	7,992
5715.3 Tapia Lab Sampling	564	358	146	282	494	353
7202 Allocated Lab Expense	12,014	11,406	10,655	12,005	9,665	11,678
Sub-total	\$50,134	\$33,918	\$42,685	\$54,168	\$29,585	\$71,370
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,398,551	1,415,917	1,237,937	1,429,796	1,228,824	1,569,452
7226 Allocated Operations Services	594,674	574,150	620,570	629,674	524,673	661,227
Sub-total	\$1,993,225	\$1,990,067	\$1,858,507	\$2,059,470	\$1,753,497	\$2,230,679
TOTAL EXPENSES	\$4,453,472	\$4,633,110	\$4,347,720	\$4,600,266	\$4,100,350	\$4,972,553



JOINT POWERS AUTHORITY

Centrate Treatment – 751830

FUNCTION

To operate the centrate treatment facilities to allow Tapia WRF to meet its effluent nutrient requirements in the NPDES permit. The farm remains available for biosolids injection in emergency conditions.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Labor hours for farm operations including centrate treatment and potential biosolids injection.

5410.1 Fuel – Diesel fuel for use on site.

5417 Odor Control – No funds required in FY15-16

5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter. FY15-16 budget proposal includes SWRQCB fees of approximately \$69K.

5425 The FY12-13 expenditure of \$21,090 was for a cathodic protection investigation by HDR Consultants.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.

5510 Supplies/Materials – Items required for maintenance of equipment associated with centrate treatment. Unanticipated purchase in FY12-13 was for Sulzer impeller.

5515 Outside Services – Funds to hire any maintenance providers required to assist in building maintenance such as janitor, alarms, trash collection, etc. Increased funding due to maintenance of equipment associated with centrate treatment. Significant expenses include National Plant Services for tank cleaning (\$8K). Other services include compressor maintenance, refuse disposal, pest control and security services.

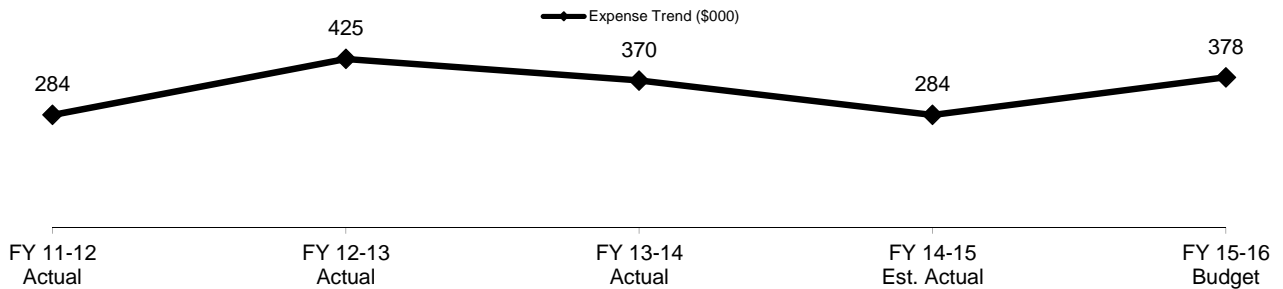
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for assistance would be accumulated in this account.

5715 Laboratory Services – Tapia Laboratory service and outside laboratory service costs are charged to these accounts.

**Las Virgenes - Triunfo
Joint Powers Authority
Treatment/Centrated Treatment - 751830**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$27,629	\$27,279	\$25,275	\$27,652	\$13,565	\$26,247
5405.1 Electricity	68,670	58,852	75,411	69,531	74,500	79,200
5405.4 Water	157	831	727	806	741	738
5410 Supplies/Material	0	1,069	0	0	0	0
5410.1 Fuel	718	2,261	4,936	2,500	2,500	2,500
5415 Outside Services	0	0	0	0	0	0
5417 Odor Control	0	0	263	0	0	0
5420 Permits and Fee	53,343	52,282	66,168	68,175	69,764	72,150
5425 Consulting Services	0	21,090	2,516	0	0	0
Sub-total	\$150,517	\$163,664	\$175,296	\$168,664	\$161,070	\$180,835
MAINTENANCE DIVISION EXPENSE						
5500 Labor	12,623	48,310	33,241	37,027	18,113	32,459
5510 Supplies/Material	4,067	29,562	18,784	11,300	4,500	10,000
5515 Outside Services	3,395	22,178	6,047	17,197	8,500	12,340
Sub-total	\$20,085	\$100,050	\$58,072	\$65,524	\$31,113	\$54,799
SPECIALTY EXPENSES						
5715.2 Other Lab Services	5,706	5,795	5,384	6,900	2,980	6,300
5715.3 Tapia Lab Sampling	7,896	8,944	9,100	7,481	9,316	8,535
7202 Allocated Lab Expense	24,027	22,812	21,309	24,009	19,330	23,356
Sub-total	\$37,629	\$37,551	\$35,793	\$38,390	\$31,626	\$38,191
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	52,915	87,954	67,486	80,940	42,019	73,623
7226 Allocated Operations Services	22,502	35,665	33,830	35,645	17,940	31,018
Sub-total	\$75,417	\$123,619	\$101,316	\$116,585	\$59,959	\$104,641
TOTAL EXPENSES	\$283,648	\$424,884	\$370,477	\$389,163	\$283,768	\$378,466



JOINT POWERS AUTHORITY

Administration – 751840

FUNCTION

To fund general and administrative expenses specific to Joint Powers Authority operations.

SIGNIFICANT CHANGES

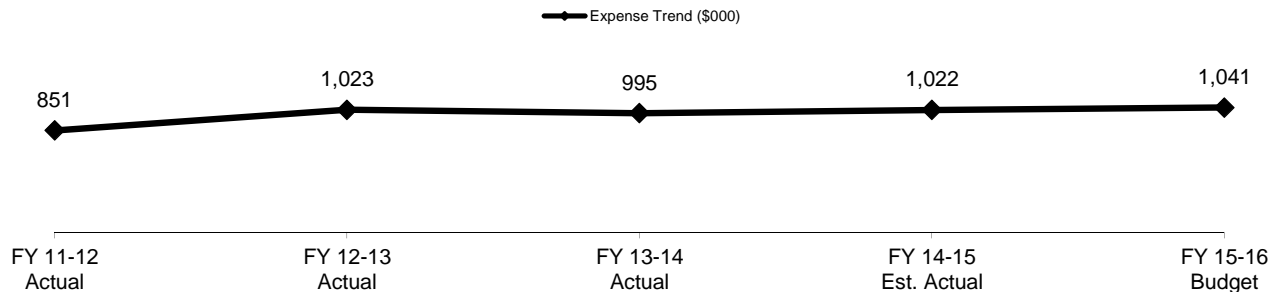
No significant changes are anticipated for FY15-16.

LINE ITEM EXPLANATIONS

- 5400 Labor – The costs for any labor hours worked on administrative function.
- 6602 School Education Program – Wastewater education initiatives, programs and tours (\$5,000). Also includes programs designed to accommodate home-school students. See page AP-2
- 6604 Public Education Program – Quarterly tours of Rancho/Tapia (\$4,000); Malibu Creek Watershed and regulatory issue outreach (\$3,500); JPA activities and display advertising related to watershed, compost promotion, pharmaceutical disposal education, etc. (\$10,000). See page AP-3
- 6606 Community Group Outreach – JPA related publications and community group outreach related to watershed stewardship and NPDES permit (\$6,000), and speaker’s bureau expenses (\$1,000). See page AP-4
- 6608 Intergovernmental Coordination – Programmed funds include support for intergovernmental activities such as legislative monitoring and activities with the state legislature, county, cities, school districts, federal agencies and regulatory bodies. See page AP-5
- 6785 Watershed Programs – Watershed Management: Staff participation and technical assistance managing water resources (primarily surface water quality) in the Malibu Creek and upper Los Angeles River watersheds. Also includes funding for Collaborative Research projects related to the Malibu Creek TMDL issue. See page AP-8
- 6872 Litigation – Outside Services – All litigation, settlements, attorney fees, court costs and legal costs for general litigation that are solely for the Joint Powers Authority. FY 12-13 and FY 13-14 costs are estimated to cover legal services related to the Malibu Creek TMDL issue.
- 6874 Litigation – District Costs – Costs for employee depositions, trial appearance, etc. for Joint Powers Authority lawsuit cases.
- 6516 Other Professional Services – Federal and State Regulatory Advocacy for securing funding and providing input on regulatory issues. Regulatory and permitting assistance from outside sources for the National Pollution Discharge Elimination System (NPDES) renewal for Tapia.
- 6517 Audit Fees – Joint Powers Authority’s share of costs related to financial statement audit.
- 7110 Travel/Misc. Staff Expense – Travel and other expenses directly incurred in support of JPA issues.
- 7135 General Insurance – Property insurance costs.
- 6260 Rental Charge – Facilities Replacement – Internal charge to set aside funds for future facilities replacement.

**Las Virgenes - Triunfo
Joint Powers Authority
Administration - 751840**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$26,854	\$0	\$8,036	\$15,028	\$6,978	\$10,419
5430 Capital Outlay	0	0	0	0	0	0
Sub-total	\$26,854	\$0	\$8,036	\$15,028	\$6,978	\$10,419
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,393	9,463	50	3,100	3,000	3,100
Sub-total	\$2,393	\$9,463	\$50	\$3,100	\$3,000	\$3,100
PUBLIC INFORMATION						
6602 School Education Program	4,066	2,511	5,156	9,488	10,632	8,393
6604 Public Education Program	20,011	43,641	66,785	36,847	64,023	67,398
6606 Community Group Outreach	187	4,859	373	7,786	2,500	10,195
6608 Intergovernmental Coordination	8,973	5,486	1,872	11,990	6,966	10,712
Sub-total	\$33,237	\$56,497	\$74,186	\$66,111	\$84,121	\$96,698
RESOURCE CONSERVATION						
6785 Watershed Programs	59,600	87,932	23,796	90,840	15,232	83,596
Sub-total	\$59,600	\$87,932	\$23,796	\$90,840	\$15,232	\$83,596
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	605	89,933	88,533	50,000	150,000	50,000
6516 Other Professional Services	0	15,069	92,259	56,540	7,085	75,000
6517 Audit Fees	6,275	5,300	5,300	5,300	5,300	5,300
7110 Travel/Misc Staff Expense	0	619	13	0	26	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	75,323	59,731	55,127	50,675	55,181	56,726
7135.4 Earthquake Insurance	91,743	92,878	92,800	94,515	89,726	92,238
7145 Claims Paid	0	0	0	0	72,000	0
7153 TSD Staff Services	0	0	500	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	331,945	355,476	389,038	380,715	389,108	337,598
7203 Allocated Building Maint	96,673	105,823	80,473	73,420	70,744	102,117
7225 Allocated Support Services	88,454	102,477	56,762	96,350	44,251	86,718
7226 Allocated Operations Services	37,610	41,554	28,456	42,431	18,894	36,533
Sub-total	\$728,628	\$868,860	\$889,261	\$854,946	\$912,315	\$847,230
TOTAL EXPENSES	\$850,712	\$1,022,752	\$995,329	\$1,030,025	\$1,021,646	\$1,041,043





INTERNAL SERVICES

The Internal Service fund is used to account for all costs related to the General Administration of the District. In addition, all personnel related costs, including salaries, benefits, training, etcetera, are administered through the Internal Service fund. Personnel working in the various enterprises account for their workload distribution through the timekeeping system. Labor costs are charged to each enterprise as determined and credits are posted to the Internal Service fund. All net accumulated costs are allocated to the various enterprise and capital project funds as described below.

The Joint Powers Authority (JPA) agreement between Las Virgenes Municipal Water District (LV) and Triunfo Sanitation District (TSD) calls for allocation of General and Administrative costs based on the actual cost of labor. General and administrative costs are defined as accounting, personnel and general management expenses. As such, Internal Service costs which are not related to the function of the JPA are excluded from the allocation process. These excluded costs include all costs for the LV Board of Directors, some of the General Manager's office costs, administration and operation of Customer Service activities, including a portion of Information Services costs, water meter maintenance, water conservation activities and new customer planning and coordination.

All remaining costs are allocated between LV enterprises (potable water, recycled water, and non-JPA sanitation), Capital Improvement Projects, and the JPA operations. The allocation is based on the labor charged through the timekeeping system to each of these operations or projects. The allocation of costs is performed monthly with a final reconciliation at year-end. Each agency's share of the allocated costs for JPA operations is billed monthly as provided in the JPA agreement.

The allocated costs are shown in the budget reports as Allocated Support Services and Allocated Operations Services. Allocated Support Services are costs which originate from cost centers that provide general central service. These cost centers include general management, departmental administration, accounting, payroll, human resources, information systems, and public information administration. Allocated Operations Services are costs which originate in operations related cost centers. These cost centers include water administration, water treatment, facilities maintenance, electrical maintenance, construction services, laboratory services, wastewater treatment, composting, and technical services.

DISTRICT STAFFING PLAN

FY 2015-16

Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	BOARD & GENERAL MANAGER							
701121	Administration	2.0	2.0	2.0	2.0	1.0	-	2.0
TOTAL GENERAL MANAGER		2.0	2.0	2.0	2.0	1.0	-	2.0

Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	RESOURCE CONSERVATION & PUBLIC OUTREACH							
701210	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701220	Customer Service-Administration	1.0	1.0	1.0	1.0	1.0	-	1.0
701221	Customer Service Operations	15.0	15.0	15.0	15.0	13.0	-	15.0
701226	Customer Service Programs	3.0	3.0	3.0	3.0	3.0	-	3.0
701223	Resource/Watershed Conservation	3.0	3.0	3.0	3.0	2.0	1.0	4.0
701230	Public Information	3.0	3.0	3.0	3.0	2.0	-	3.0
TOTAL RESOURCE CONSERVATION & PUBLIC OUTREACH		27.0	27.0	27.0	27.0	23.0	1.0	28.0

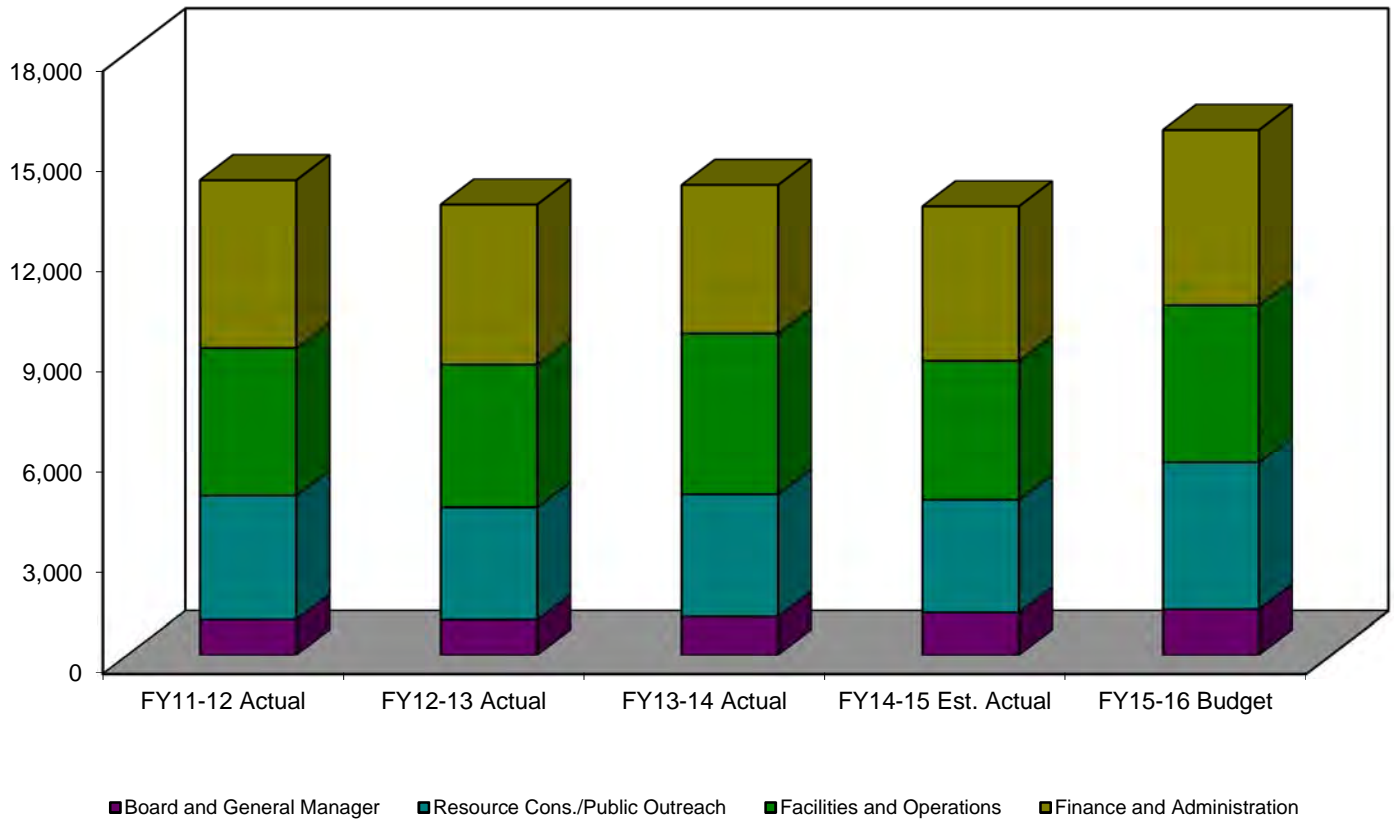
Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701320	Facilities Maintenance-Admin	1.2	1.2	1.2	1.2	0.7	(0.5)	0.7
701326	Electrical/Instrumentation-Maint	8.0	6.0	6.0	6.0	6.0	1.0	7.0
701321	Facilities Maintenance-Maint	7.0	8.0	8.0	8.0	8.0	-	8.0
701325	Facilities Maintenance-Fleet	1.0	1.0	1.0	1.0	1.0	-	1.0
701330	Water Division-Admin	0.8	0.8	0.8	0.8	0.3	(0.5)	0.3
701331	Water Treatment & Production	11.0	11.0	11.0	11.0	11.0	-	11.0
701322	Construction	7.0	7.0	7.0	7.0	5.0	(1.0)	6.0
701340	Reclamation Division-Admin	3.0	3.0	3.0	3.0	3.0	-	3.0
701341	Reclamation Division-Lab	6.0	6.0	6.0	6.0	6.0	-	6.0
701342	Reclamation Division-Treatment	9.0	9.0	9.0	9.0	8.0	(1.0)	8.0
701343	Reclamation Division-Composting	6.0	6.0	6.0	6.0	6.0	1.0	7.0
701350	Technical Services Division	9.0	8.0	8.0	8.0	8.0	1.0	9.0
TOTAL FACILITIES & OPERATIONS		71.0	69.0	69.0	69.0	65.0	-	69.0

Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	FINANCE & ADMINISTRATION							
701410	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701420	Information Systems	6.0	6.0	6.0	6.0	6.0	-	6.0
701430	Human Resources/Risk Mgmt	2.0	2.0	2.0	2.0	2.0	-	2.0
701440	Accounting	9.0	9.0	9.0	9.0	9.0	-	9.0
TOTAL FINANCE & ADMINISTRATION		19.0	19.0	19.0	19.0	19.0	-	19.0

TOTAL AGENCY STAFF POSITIONS		119.0	117.0	117.0	117.0	108.0	1.0	118.0
-------------------------------------	--	-------	-------	-------	-------	-------	-----	-------

Las Virgenes Municipal Water District
Internal Service Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Board and General Manager	1,051	1,046	1,144	1,262	1,358
Resource Cons./Public Outreach	3,680	3,330	3,626	3,337	4,368
Facilities and Operations	4,430	4,294	4,829	4,181	4,715
Finance and Administration	5,040	4,807	4,458	4,642	5,252
	14,201	13,477	14,057	13,422	15,693



**Las Virgenes Municipal Water District
Internal Service Summary**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$84,107	\$88,775	\$83,893	\$90,000	\$83,200	\$90,000
6005 Directors' Benefits	63,753	68,794	79,809	71,638	82,395	77,075
6010 Directors' Conference Expenses	34,357	31,716	26,724	25,000	33,000	30,000
6015 Directors' Miscellaneous	504	1,160	563	600	1,500	2,000
6020 Election Expense	0	20,888	0	60,000	60,000	0
Sub-total	\$182,721	\$211,333	\$190,989	\$247,238	\$260,095	\$199,075
PAYROLL EXPENSES						
6100 Staff Salaries	9,663,351	9,708,415	9,736,971	10,271,868	9,695,311	10,683,805
6102 Staff Overtime	294,027	302,449	390,665	237,096	325,692	245,554
6105 Staff Benefits	5,132,943	4,943,637	4,915,514	4,904,273	4,368,363	4,657,834
6110 Staff Taxes	989,894	949,597	951,996	967,209	853,813	1,011,878
Sub-total	\$16,080,215	\$15,904,098	\$15,995,146	\$16,380,446	\$15,243,179	\$16,599,071
6115 Staff Costs Recovered	(7,211,066)	(7,584,859)	(7,266,733)	(7,372,713)	(7,369,935)	(7,904,850)
Net Payroll Expenses	\$8,869,149	\$8,319,239	\$8,728,413	\$9,007,733	\$7,873,244	\$8,694,221
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	95,813	145,504	119,986	159,700	161,700	179,200
6205 Equipment Rental	9,284	7,729	8,415	9,300	7,700	7,700
6210 Equipment Repairs	522	2,617	608	1,500	1,000	1,500
6215 Equipment Maintenance	331,519	324,355	318,685	292,500	322,500	322,500
6220 Outside Services	114,842	150,901	133,821	257,800	187,596	366,400
6225 Radio Maintenance Expense	25,402	17,728	12,244	22,646	10,912	8,184
6230 Safety Equipment	20,541	26,513	20,261	18,743	31,475	21,022
6235 Records Management	52,917	50,991	54,384	51,000	50,000	50,000
6250 Equipment Interest Expense	8,191	6,748	4,423	4,000	0	0
Sub-total	\$659,031	\$733,086	\$672,827	\$817,189	\$772,883	\$956,506
PROFESSIONAL SERVICES						
6500 Legal Services	107,462	92,670	108,120	99,000	102,000	105,000
6505 Legal Advertising	8,981	6,914	16,355	9,000	14,365	15,000
6516 Other Professional Services	86,159	57,250	45,588	235,000	149,500	383,500
6517 Audit Fees	34,530	27,000	21,000	33,400	30,000	31,000
6522 Management Consultant Fees	113,107	62,979	5,815	177,500	130,000	142,500
Sub-total	\$350,239	\$246,813	\$196,878	\$553,900	\$425,865	\$677,000
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	9,123	8,519	4,816	8,725	4,698	15,302
6604 Public Education Program	152,054	182,162	142,080	173,617	223,912	309,581
6606 Community Group Outreach	23,425	5,240	3,226	22,512	16,636	28,672
6608 Intergovernmental Coordination	8,021	9,180	10,447	5,504	16,118	19,544
Sub-total	\$192,623	\$205,101	\$160,569	\$210,358	\$261,364	\$373,099
HUMAN RESOURCES						
6800 Safety	18,010	24,180	17,592	38,000	14,000	38,000
6810 Recruitment Expenses	7,653	35,580	17,553	10,000	4,000	10,000
6812 Retired Employee Benefits	693,717	787,861	862,983	915,000	909,080	969,150
6815 Employee Recognition Function	3,015	7,401	7,330	10,000	13,000	15,000
6817 Employee Survey Outreach	204	0	0	0	0	0
6820 Employee Assistance Program	0	0	0	2,000	0	1,000
6825 Employee Wellness Program	11,070	4,817	977	10,000	5,130	10,000
6830 Training & Prof. Development	68,109	77,349	88,091	166,465	90,544	165,347
6840 DOT Testing	1,050	1,050	825	1,050	1,000	1,000
6850 Unemployment Ins. Benefit	4,740	3,600	0	10,000	500	5,000
6855 Donated Sick Leave	4,241	3,558	(1,352)	0	0	0
6872 Litigation - Outside Services	71,141	75,390	131,237	100,000	38,100	100,000
Sub-total	\$882,950	\$1,020,786	\$1,125,236	\$1,262,515	\$1,075,354	\$1,314,497

**Las Virgenes Municipal Water District
Internal Service Summary**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	150,207	49,694	47,011	95,000	95,000	95,000
7105 Dues/Subscriptions/Memberships	82,562	79,140	119,112	125,900	118,290	132,816
7110 Travel/Misc. Expenses	9,393	1,851	3,017	2,015	6,349	7,015
7135 General Insurance	(1)	0	0	0	0	0
7135.1 Property Insurance	26,839	32,658	32,435	33,784	32,707	33,623
7135.2 Liability Insurance	281,244	216,905	181,792	186,890	163,484	168,061
7135.3 Automobile Insurance	78,810	20,779	38,176	51,920	54,571	56,099
7135.4 Earthquake Insurance	54,379	55,052	55,005	56,061	53,183	54,672
7135.5 Excess Liability Insurance	355,384	248,609	206,111	207,531	201,897	207,550
7145 Claims Paid	0	0	3,500	0	0	0
7152 LAFCO Charges	15,144	13,198	13,405	15,000	18,500	15,000
7155 Other Expense	0	0	0	0	0	0
Sub-total	<u>\$1,053,961</u>	<u>\$717,886</u>	<u>\$699,564</u>	<u>\$774,101</u>	<u>\$743,981</u>	<u>\$769,836</u>
OPERATING EXPENSE						
5400 Labor	310,486	363,739	331,609	436,662	316,803	343,019
5405.1 Utilities - Energy	127,023	128,967	133,464	131,700	128,000	131,000
5405.2 Utilities - Telephone	144,741	153,936	176,756	174,827	216,120	219,828
5405.3 Utilities - Gas	21,251	19,868	24,975	21,500	20,459	21,986
5405.4 Utilities - Water	12,770	13,851	15,953	13,190	15,017	15,618
5410 Supplies/Materials	0	0	0	0	0	0
5415 Outside Services	0	0	0	0	60,000	65,000
5430 Capital Outlay	64,246	57,253	44,186	65,850	64,550	68,500
Sub-total	<u>\$680,517</u>	<u>\$737,614</u>	<u>\$726,943</u>	<u>\$843,729</u>	<u>\$820,949</u>	<u>\$864,951</u>
MAINTENANCE EXPENSE						
5500 Labor	245,239	361,015	372,074	370,934	376,720	422,983
5510 Supplies/Materials	519,910	192,148	419,592	596,950	164,863	596,500
5510.1 Fuel	104,484	119,749	161,331	126,900	128,522	130,837
5515 Outside Services	315,445	384,134	395,709	334,746	312,986	410,053
5520 Permits/Fee	9,704	9,727	6,086	12,611	12,486	12,515
5530 Capital Outlay	3,300	65,541	3,747	14,000	9,300	35,000
6255 Rental Charge - Vehicles	103,150	121,135	141,976	128,000	146,159	164,686
Sub-total	<u>\$1,301,232</u>	<u>\$1,253,449</u>	<u>\$1,500,515</u>	<u>\$1,584,141</u>	<u>\$1,151,036</u>	<u>\$1,772,574</u>
INVENTORY EXPENSE						
5536 Inventory Adjustment	8,594	6,139	12,196	9,500	7,500	9,500
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	20,560	24,536	42,037	34,811	29,462	61,393
Sub-total	<u>\$20,560</u>	<u>\$24,536</u>	<u>\$42,037</u>	<u>\$34,811</u>	<u>\$29,462</u>	<u>\$61,393</u>
TOTAL EXPENSES	<u>\$14,201,578</u>	<u>\$13,475,982</u>	<u>\$14,056,167</u>	<u>\$15,345,215</u>	<u>\$13,421,733</u>	<u>\$15,692,652</u>
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED CUSTOMER INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LABORATORY EXPENSES	(\$600,684)	(\$570,289)	(\$532,731)	(\$600,236)	(\$483,259)	(\$583,893)
ALLOCATED VEHICLE EXPENSES	\$0	\$2	\$1	\$0	\$0	\$0
ALLOCATED LEGAL EXPENSES	(\$71,141)	(\$75,390)	(\$131,228)	(\$100,000)	(\$38,100)	(\$100,000)
ALLOCATED OPS BLDG EXPENSES	(\$193,346)	(\$211,647)	(\$160,947)	(\$146,841)	(\$141,489)	(\$204,235)
ALLOCATED INTERNAL G&A	(\$7)	(\$8)	\$91	\$1	\$1	\$1
ALLOCATED SUPPORT SERVICES(G&A)	(\$5,953,608)	(\$5,841,942)	(\$5,608,593)	(\$6,225,251)	(\$5,764,454)	(\$6,429,487)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$7,382,792)	(\$6,776,708)	(\$7,622,760)	(\$8,272,888)	(\$6,994,432)	(\$8,375,038)
TOTAL ALLOCATED EXPENSES	<u>(\$14,201,578)</u>	<u>(\$13,475,982)</u>	<u>(\$14,056,167)</u>	<u>(\$15,345,215)</u>	<u>(\$13,421,733)</u>	<u>(\$15,692,652)</u>

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2014-15 Estimated Actual**

				Cost Recipient				
	Total Costs	Direct Allocations	Allocated G&A Costs	JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	690,078	5,468	695,546	375,768	175,331	5,883	138,564	695,546
General Manager-100% LVMWD	265,290	(38,100)	227,190	-	233,366	-	(6,176)	227,190
Board of Directors	307,364	-	307,364	-	314,265	-	(6,901)	307,364
Board of Directors & GM	1,262,732	(32,632)	1,230,100	375,768	722,962	5,883	125,487	1,230,100
RCPO Administration	356,462	-	356,462	192,576	30,361	-	133,525	356,462
Customer Service Admin	325,260	-	325,260	-	-	-	325,260	325,260
Customer Service Operations	1,135,460	440,470	1,575,930	-	2,005,378	6,448	(435,896)	1,575,930
Meter Service	609,458	-	609,458	-	759,462	-	(150,004)	609,458
Customer Service Programs	230,807	10,936	241,743	-	364,415	-	(122,672)	241,743
Resource/Watershed Conservation	266,896	5,468	272,364	-	375,068	24,198	(126,902)	272,364
Public Information	412,275	-	412,275	222,731	61,862	9,354	118,328	412,275
RCPO	3,336,618	456,874	3,793,492	415,307	3,596,546	40,000	(258,361)	3,793,492
Facilities & Operations Admin	454,153	5,468	459,621	248,313	278,335	42,133	(109,160)	459,621
Facilities Maint/Const Admin	137,294	3,833	141,127	76,245	104,075	15,754	(54,947)	141,127
Electrical	117,022	49,212	166,234	89,810	134,641	494	(58,711)	166,234
Maintenance	184,563	82,133	266,696	144,082	110,972	-	11,642	266,696
Building 8 Maintenance	403,584	-	403,584	218,038	-	-	185,546	403,584
Building 7 Maintenance	141,489	(141,489)	-	1	61,312	-	(61,313)	-
Construction	132,227	147,861	280,088	151,317	194,914	-	(66,143)	280,088
Fleet Maintenance	563,711	(563,711)	-	-	-	-	-	-
Water Administration	73,737	1,635	75,372	40,719	62,393	-	(27,740)	75,372
Water Treatment & Production	272,723	93,069	365,792	197,619	235,610	-	(67,437)	365,792
Reclamation Administration	460,121	5,468	465,589	251,534	-	-	214,055	465,589
Laboratory	472,323	(472,323)	-	1	395,055	-	(395,056)	-
Wastewater Treatment Facility	48,294	21,872	70,166	37,908	98,041	-	(65,783)	70,166
Composting Facility	126,964	21,872	148,836	80,408	150,507	-	(82,079)	148,836
Planning & Technical Services	592,686	(57,682)	535,004	277,287	90,312	436,488	(269,083)	535,004
Facilities & Operations	4,180,891	(802,782)	3,378,109	1,813,282	1,916,167	494,869	(846,209)	3,378,109
Finance & Administration Admin	1,078,611	-	1,078,611	582,719	220,595	-	275,297	1,078,611
Information Systems	1,208,773	(284,308)	924,465	516,543	136,031	20,568	251,323	924,465
Human Resources	1,190,752	-	1,190,752	643,304	140,951	21,312	385,185	1,190,752
Finance & Accounting	1,163,356	-	1,163,356	628,504	424,497	43,078	67,277	1,163,356
Finance & Administration	4,641,492	(284,308)	4,357,184	2,371,070	922,074	84,958	979,082	4,357,184
Total Allocated G&A Costs	13,421,733	(662,848)	12,758,885	4,975,427	7,157,749	625,710	(1)	12,758,885
Direct Allocations								
Allocated Laboratory Expenses				323,784	159,475	-	-	483,259
Allocated Ops Bldg Expenses				70,744	70,745	-	-	141,489
Allocated Legal Expenses				-	38,100	-	-	38,100
Total Direct Allocations				394,528	268,320	-	-	662,848
Total all Allocated Costs				5,369,955	7,426,069	625,710	(1)	13,421,733

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2015-16 Budget**

	Total Costs	Direct Allocations	Allocated G&A Costs	Cost Recipient				
				JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	733,614	6,199	739,813	383,995	205,211	9,417	141,190	739,813
General Manager-100% LVMWD	376,100	(100,000)	276,100	-	280,851	-	(4,751)	276,100
Board of Directors	248,355	-	248,355	-	255,901	-	(7,546)	248,355
Board of Directors & GM	1,358,069	(93,801)	1,264,268	383,995	741,963	9,417	128,893	1,264,268
RCPO Administration	383,457	-	383,457	199,031	34,975	-	149,451	383,457
Customer Service Admin	390,979	-	390,979	-	-	-	390,979	390,979
Customer Service Operations	1,219,241	442,532	1,661,773	-	2,172,146	12,742	(523,115)	1,661,773
Meter Service	1,192,045	-	1,192,045	-	1,362,826	-	(170,781)	1,192,045
Customer Service Programs	203,959	12,269	216,228	-	362,689	-	(146,461)	216,228
Resource/Watershed Conservation	359,286	6,199	365,485	-	443,564	28,617	(106,696)	365,485
Public Information	619,181	-	619,181	321,384	89,228	17,676	190,893	619,181
RCPO	4,368,148	461,000	4,829,148	520,415	4,465,428	59,035	(215,730)	4,829,148
Facilities & Operations Admin	471,843	6,199	478,042	248,124	303,980	60,286	(134,348)	478,042
Facilities Maint/Const Admin	156,205	4,326	160,531	83,327	103,493	20,525	(46,814)	160,531
Electrical	304,641	36,871	341,512	177,259	214,193	266	(50,206)	341,512
Maintenance	155,605	123,013	278,618	144,615	134,910	1,477	(2,384)	278,618
Building 8 Maintenance	408,987	-	408,987	212,282	-	-	196,705	408,987
Building 7 Maintenance	204,235	(204,235)	-	1	74,991	-	(74,992)	-
Construction	89,676	159,885	249,561	129,535	201,342	-	(81,316)	249,561
Fleet Maintenance	645,735	(645,735)	-	-	-	-	-	-
Water Administration	67,501	1,808	69,309	35,975	56,619	-	(23,285)	69,309
Water Treatment & Production	239,640	104,544	344,184	178,648	258,489	1,412	(94,365)	344,184
Reclamation Administration	486,140	12,269	498,409	258,696	-	-	239,713	498,409
Laboratory	571,624	(571,624)	-	-	455,798	-	(455,798)	-
Wastewater Treatment Facility	79,639	24,538	104,177	54,071	144,849	-	(94,743)	104,177
Composting Facility	124,255	30,737	154,992	80,449	162,755	-	(88,212)	154,992
Planning & Technical Services	709,188	(60,252)	648,936	336,827	103,323	573,672	(364,886)	648,936
Facilities & Operations	4,714,914	(977,656)	3,737,258	1,939,809	2,214,742	657,638	(1,074,931)	3,737,258
Finance & Administration Admin	1,116,768	-	1,116,768	579,651	237,234	-	299,883	1,116,768
Information Systems	1,582,199	(277,671)	1,304,528	677,108	192,850	38,202	396,368	1,304,528
Human Resources	1,327,916	-	1,327,916	689,248	172,689	34,210	431,769	1,327,916
Finance & Accounting	1,224,638	-	1,224,638	635,641	489,205	66,045	33,747	1,224,638
Finance & Administration	5,251,521	(277,671)	4,973,850	2,581,648	1,091,978	138,457	1,161,767	4,973,850
Total Allocated G&A Costs	15,692,652	(888,128)	14,804,524	5,425,867	8,514,111	864,547	(1)	14,804,524
Direct Allocations								
Allocated Laboratory Expenses				391,208	192,685	-	-	583,893
Allocated Ops Bldg Expenses				102,117	102,118	-	-	204,235
Allocated Legal Expenses				-	100,000	-	-	100,000
Total Direct Allocations				493,325	394,803	-	-	888,128
Total all Allocated Costs				5,919,192	8,908,914	864,547	(1)	15,692,652



CAPITAL IMPROVEMENT PROJECTS

Each year the District prepares a Five-Year Infrastructure Investment Plan as a planning document used to identify the future facility improvements or replacement projects required by the District to maintain and improve the level of service to customers, or to achieve regulatory compliance. Annual funding approval is requested based on funding availability, priority of need and overall justification. Many projects span multiple fiscal years from design through construction and to the acceptance and ultimate use of the facility. The District appropriates funds as needed on an annual basis for the length of a project. If unforeseen delays in work result in an appropriation remaining unspent on a continuing project at the end of the fiscal year, that unspent appropriation will continue to be available for that project until the project is completed or cancelled. The projected annual expenditures shown in the following pages represent the total working capital requirements needed to complete the projects as scheduled. The FY15-16 Appropriations amounts represent additional funds needed in the upcoming year.

Each project is assigned a priority in order to develop a vocabulary of time and need sensitivity of projects relative to each other. The higher priority projects reflect projects that typically are driven by external needs, events, or regulation, rather than district needs. It is not the intent to fund only Priority 1 or Priority 2 projects and defer the Priority 3 projects. Rather the intent is to achieve a blend of projects in all Priorities consistent with fund availability.

Priority 1 – Essential Projects

- Required by law, regulation or court mandate to be accomplished immediately.
- Disaster recovery work needed to restore service.
- Emergency repairs to maintain/restore service reliability, or to resolve or correct a hazardous situation.

Priority 2 – Necessary Projects

- High need for scheduled repair, replacement or upgrade to maintain or improve service reliability.
- Safety improvement to protect life or property.
- Improvement to protect facilities, equipment and structures.
- Cost related efficiency improvements.
- Conservation of resources.
- Water quality improvement – no regulatory requirement.
- Matching funding available (like grants).
- Current demand related improvements.

Priority 3 – Desirable or Deferrable Projects

- Routine improvements or repairs to systems.
- No direct cost benefit.
- Cosmetic improvements.
- Future demand related improvements.

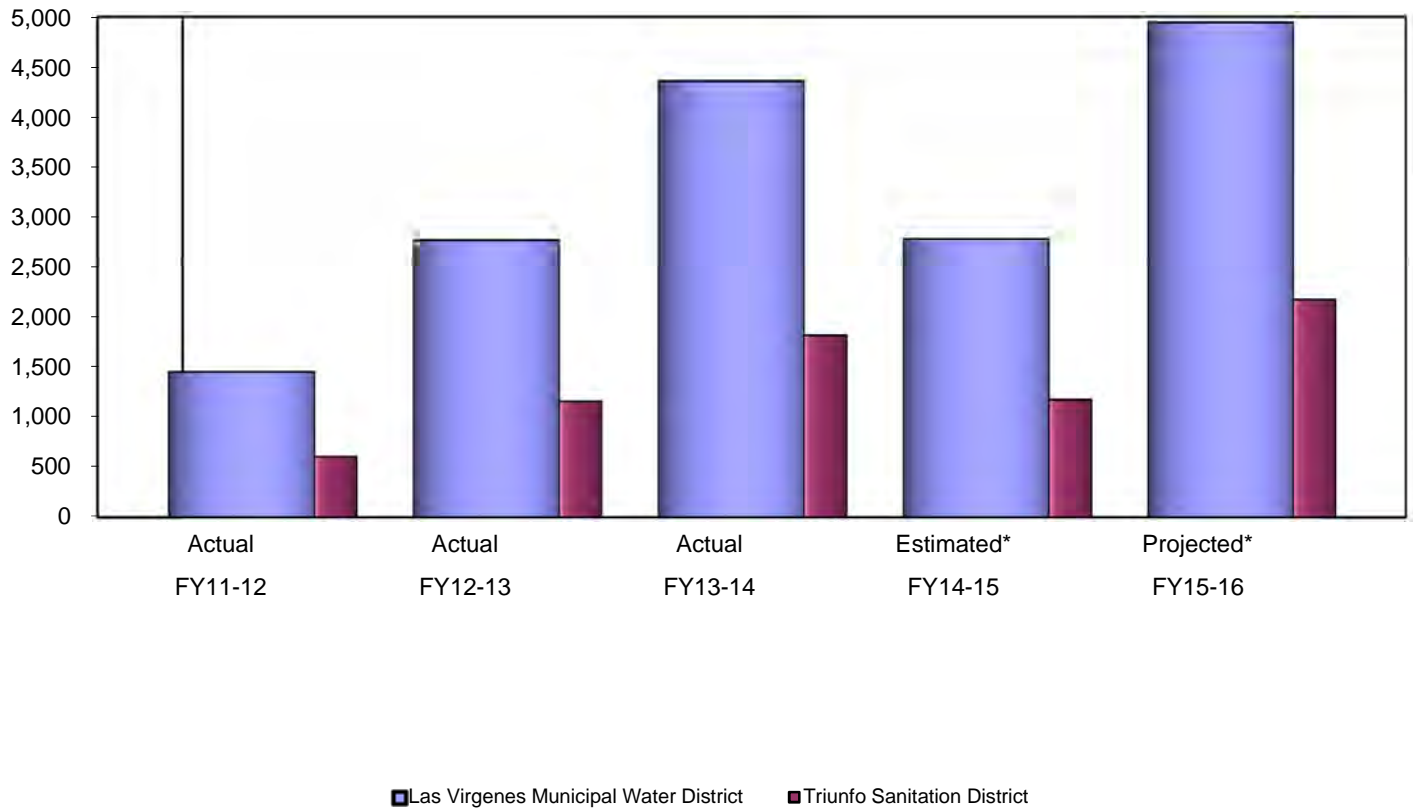
Projects identified in the Las Virgenes – Triunfo Joint Powers Authority Infrastructure Investment Plan have shared funding responsibility of the District and Triunfo Sanitation District consistent with the Joint Powers Authority Agreement. Allocation of costs between the two agencies for Joint Powers Authority construction or replacement costs is governed by the JPA agreement and is based on capacity rights, flow amounts and other defined criteria.

Each project is funded by one or more Capital Funds. A description of each of the LVMWD Capital Funds is:

- Recycled Water Conservation Fund – Provides for construction of new facilities or services to support new users, as well as conservation programs, such as low flow toilet rebates. Source of revenue for this Fund is a component of the Water Capacity Fee for the Water Conservation Fund.
- Recycled Water Replacement Fund – Provides for the repair, upgrade, and replacement of component facilities in the existing recycled water system. Source of revenue for this Fund is Recycled Water Rates.
- Sanitation Construction Fund – Provides for construction projects related to the Sanitation System to support new demands or requirements. Source of revenue for this Fund is the Sewer Capacity Fee.
- Sanitation Replacement Fund – Provides for projects to repair, upgrade and replace component facilities in the Sanitation System. Source of revenue for this Fund is Sewer Rates.

**Las Virgenes - Triunfo
Joint Powers Authority
Capital Improvement Projects
Annual Expenditures
(Dollars in Thousands)**

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Estimated*	FY15-16 Projected*
Las Virgenes Municipal Water District	1,451	2,776	4,361	2,787	4,945
Triunfo Sanitation District	604	1,156	1,816	1,173	2,173
	2,055	3,932	6,177	3,960	7,118



*Estimated and Projected expenditures represent working capital requirements for each fiscal year.

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$443,231	\$279,834	\$79,200	\$84,197	\$0	\$84,197
10446	Buffer Land at Rancho	\$250,000	\$0	\$0	\$250,000	\$0	\$250,000
10448	Rancho Polymer Feed System Rehabilitation	\$121,000	\$46,822	\$0	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$7,423,548	\$6,579,466	\$1,226,059	\$0	\$0	\$0
10493	Tapia Sludge Screening	\$385,000	\$0	\$0	\$0	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$685,000	\$115,844	\$179,144	\$390,012	\$0	\$390,012
10513	Tapia Sluice Gate and Drive Replacement	\$309,650	\$0	\$10,000	\$299,650	\$0	\$299,650
10520	SCADA System Communication Upgrades	\$93,100	\$6,239	\$0	\$86,861	\$0	\$86,861
10522	Reservoir #2 Improvements (Lining Cover)	\$1,607,010	\$77,886	\$1,564,432	\$0	\$0	\$0
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$423,103	\$89,889	(\$89,889)	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	\$0	\$0	\$100,000	\$27,000	\$127,000
10538	Tapia Channel Mixing Improvements	\$1,109,242	\$32,449	\$108,321	\$968,472	\$0	\$968,472
10540	Lost Hill Overpass Recycled Water Main Relocation	\$363,744	\$49,243	\$52,212	\$262,289	\$0	\$262,289
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$143,937	\$36,108	\$107,829	\$0	\$0	\$0
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrade	\$27,564	\$13,564	\$0	\$14,000	\$0	\$14,000
10551	Centrate System - New Pump Impellers	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000
10559	Manhole Rehabilitation, F2/F3 Line	\$15,000	\$0	\$29,500	(\$14,500)	\$276,500	\$262,000
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	\$0	\$0	\$175,390	\$0	\$175,390
10561	NPDES Permit Renewal	\$25,000	\$0	\$0	\$0	\$0	\$0
10562	Tapia Structural Repairs	\$46,500	\$0	\$46,500	\$0	\$0	\$0
10563	Tapia Supplemental Carbon Study	\$85,000	\$0	\$0	\$0	\$0	\$0

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10564	Centrate Equalization Tank	\$890,000	\$0	\$60,000	\$830,000	\$360,519	\$1,190,519
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	\$0	\$0	\$287,500	\$0	\$287,500
10566	Tapia Alternative Disinfection Safety Improvements	\$85,750	\$0	\$85,700	\$0	\$0	\$0
10567	Programmable Logic Controller Upgrades	\$216,500	\$0	\$0	\$216,500	\$0	\$216,500
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	\$180,000	\$0	\$180,000	\$0	\$0	\$0
10573	Sewer Grit Handling	\$50,000	\$0	\$50,000	\$0	\$0	\$0
10574	Rancho Facility Improvements	\$174,500	\$0	\$84,000	\$90,500	\$209,500	\$300,000
10579	Security Upgrades - JPA	\$5,000	\$0	\$4,500	\$500	\$27,000	\$27,500
10580	Tapia Equipment Replacement	\$70,750	\$0	\$70,000	\$0	\$0	\$0
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	\$0	\$80,500	\$0	\$0	\$0
10587	Recycled Water Storage Study	\$300,000	\$0	\$0	\$300,000	\$15,164	\$315,164
10588	Woodland Hills Golf Course RW Pipeline Extension	\$310,000	\$0	\$0	\$310,000	\$1,028,638	\$1,338,638
10589	WIMS Software Implementation	\$32,350	\$0	\$32,350	\$0	\$0	\$0
99928	Tapia Primary Flow Diversion	\$0	\$0	\$0	\$0	\$44,000	\$44,000
99950	Tapia Electrical and Instrumentation Upgrades	\$0	\$0	\$0	\$0	\$137,250	\$137,250
99973	Tapia Water Reclamation Facility Reliability Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
99977	Rancho Reliability Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
99979	Miscellaneous RW Extension	\$0	\$0	\$0	\$0	\$106,000	\$106,000
Total CIP Budget		\$16,549,869	\$7,327,344	\$3,960,358	\$4,686,371	\$2,431,571	\$7,117,942

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	Cao	3 Continuing	Appr. \$443,231 Exp. \$359,034	\$0
	Rehabilitation of 18" RW pipe between Tapia and Mulholland Highway due to excessive failure rate. Cost estimate is based on the installation of an active cathodic protection system. The project is divided in three phases: 1) FY12-13; 2) FY13-14; 3) FY14-15.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10446	Buffer Land at Rancho	Zhao	3 Continuing	Appr. \$250,000 Exp. \$0	\$0
	Potential land acquisition of additional buffer land around Rancho.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10448	Rancho Polymer Feed System Rehabilitation	Dingman	2 Deferred	Appr. \$121,000 Exp. \$46,822	\$0
	The polymer feed system at Rancho needs to be evaluated and updated. The addition of polymer aging tanks and new mixers and a potential heating system will allow for a lower polymer dosage and better efficiency.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10487	Construct 3rd Digester at Rancho	Zhao	2 Completed	Appr. \$7,423,548 Exp. \$7,805,525	\$0
	Construct a third anaerobic digester at the Rancho Composting Facility including heating, mixing and gas collection. Convert the two existing digesters from steam injection heating to hot water heat exchangers.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction	20.00%	70.60%	29.40%	
	Sanitation Replacement	80.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10493	Tapia Sludge Screening	Dingman	3 Deferred	Appr. \$385,000 Exp. \$0	\$0
	Install a screener for primary and secondary sludge at Tapia. Includes design, piping modifications and odor control.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10512	Tapia: Primary Tank Rehabilitation	Maple	2 Continuing	Appr. \$685,000 Exp. \$294,988	\$0
	Concrete repair and the installation of a protective coating in the tanks. This project also includes the replacement of existing aluminum launders with fiberglass launders, new coatings for inlet diffusers and gate replacement. Design will be completed in FY13-14. The same design basis will be used for all tanks over the multiyear project.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10513	Tapia Sluice Gate and Drive Replacement	Maple	2 Continuing	Appr. \$309,650 Exp. \$10,000	\$0
	Replaces existing gates in the tanks and channels at Tapia as well as drive mechanisms for flights and chains.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10520	SCADA System Communication Upgrades	Schlageter	2 Continuing	Appr. \$93,100 Exp. \$6,239	\$0
	Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10522	Reservoir #2 Improvements (Lining Cover)	Dingman	1 Completed	Appr. \$1,607,010 Exp. \$1,642,318	\$0
	A study was completed in 2013 to define the scope of work. The scope includes lining the earthen sides and covering the water surface of recycled water reservoir #2 with shade balls. The bottom of the reservoir is currently concrete.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	Schlageter	2 Cancelled	Appr. \$423,103 Exp. \$0	\$0
	To construct 5,000 feet of 8" PVC recycled water main extension along Agoura Road to Ladyface Drive to Cornell Road.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10537	Raw Sludge Wet Well Mixing Improvements	Johnson	2 Continuing	Appr. \$100,000 Exp. \$0	\$27,000
	Replace the existing centrifugal mixing pump with a pump that is more appropriate for sludge mixing.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10538	Tapia Channel Mixing Improvements	Maple	2 Continuing	Appr. \$1,109,242 Exp. \$140,770	\$0
	Replace the air piping and drop legs in the channels at Tapia.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10540	Lost Hill Overpass Recycled Water Main Relocation	Cao	2 Continuing	Appr. \$363,744 Exp. \$101,455	\$0
	Relocate the existing 10" recycled water pipeline in the Lost Hills overpass to the new overpass that will under construction beginning December 2014 (FY 2014-15).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10544	Centrate Tank Cathodic Protection (CP) System Replacement	Cao	2 Completed	Appr. \$143,937 Exp. \$143,937	\$0
	Construction of impressed current cathodic protection system for centrate treatment and storage tanks at the Rancho Las Virgenes Compost Facility.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrade	Korkosz	2 Continuing	Appr. \$27,564 Exp. \$13,564	\$0
	During the FY11-12 shutdown of the Rancho Compost Facility (Rancho) repairs were made to the agitator #1 control system. This project will implement a similar upgrade to the agitator #2 control system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10551	Centrate System - New Pump Impellers	Johnson	2 Continuing	Appr. \$35,000 Exp. \$0	\$0
	Upgrade centrate system pump impellers to handle solids in the system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10559	Manhole Rehabilitation, F2/F3 Line	Schlageter	2 Continuing	Appr. \$15,000 Exp. \$29,500	\$276,500
	The F2/F3 Sewer Rehabilitation Study identified priority 1 and 2 manholes needing repair. Work on priority 1 manholes was completed. Priority 2 manholes will be addressed in FY15-16. Fiscal Year 2014-2015 Planning funds are for the inspection of manholes.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	40.10%	59.90%	
	Estimated Impact on Annual Operating Expense		\$0		
10560	Rancho: Rehabilitate Existing Centrate Line	Schlageter	2 Continuing	Appr. \$175,390 Exp. \$0	\$0
	Provide mechanical and/or chemical cleaning of minerals from the existing centrate line. No planning is needed due to the availability of existing documentation.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10561	NPDES Permit Renewal	Dingman	2 Cancelled	Appr. \$25,000 Exp. \$0	\$0
	This project provides funding for assistance from outside sources related to the National Pollution Discharge Elimination System (NPDES) Permit renewal for Tapia. Costs will be charged in JPA Administration Business Unit.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10562	Tapia Structural Repairs	Dingman	1 Completed	Appr. \$46,500 Exp. \$46,500	\$0
	Repair the foundation of the RAS pump station, including modifications to sub-grade to address settling. Flex coupling are also to be added to relieve pipe strain.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10563	Tapia Supplemental Carbon Study	Dingman	2 Completed	Appr. \$85,000 Exp. \$0	\$0
	Study available supplemental carbon sources to improve biological performance at Tapia.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10564	Centrate Equalization Tank	Schlageter	2 Continuing	Appr. \$890,000 Exp. \$60,000	\$360,519
	Construct a centrate equalization tank at the centrate treatment facility.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10565	Rancho Las Virgenes Digester Cleaning and Repair	Schlageter	1 Continuing	Appr. \$287,500 Exp. \$0	\$0
	To clean out and evaluate the condition of existing digesters # 1 and #2. The full scope of repairs is unknown at this time but could include coatings ,concrete patching, pipe and valve repairs, removal of the steam lances, and repairs to hatches and seals.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10566	Tapia Alternative Disinfection Safety Improvements	Dingman	1 Completed	Appr. \$85,750 Exp. \$85,700	\$0
	This project includes the installation of a canopy over the ammonia pumps and electrical control panels, handrails along the sidewalk and the installation of a toxic gas detector to detect ammonia gas leaks.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10567	Programmable Logic Controller Upgrades	Schlageter	2 Continuing	Appr. \$216,500 Exp. \$0	\$0
	<p>This project replaces programmable logic controllers (PLC's) with newer PLCs and provides necessary equipment upgrades (fiber optics, network switches and programming) to complete the installation. This is a program project which addresses Tapia in the first three years and centrate treatment in the fourth year. Design will occur in the first year for all facilities.</p>				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	Dingman	3 Continuing	Appr. \$180,000 Exp. \$180,000	\$0
	<p>Replace the existing Michigan/Volvo loader used to move amendment and compost at Rancho with a like model.</p>				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10573	Sewer Grit Handling	Maple	2 Completed	Appr. \$50,000 Exp. \$50,000	\$0
	<p>Plan, design and build a sewer grit removal system at Tapia. This project will reduce the weight of inorganic grit that is removed and disposed as solid waste.</p>				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10574	Rancho Facility Improvements	Johnson	3 Continuing	Appr. \$174,500 Exp. \$84,000	\$209,500
	<p>Replace and repair significant components of the JPA's Rancho Las Virgenes Composting Facility.1) Replacement Sump Pumps (4 @ \$8K/ea.) - \$35,0002) Amendment Bin Overhaul (welding/coating) - \$50,0003) Conveyor Screw Replacement (2) - \$30,0004) Dewatering Compressor (1) - \$10,000</p>				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10579	Security Upgrades - JPA	Miller	3 Continuing	Appr. \$5,000 Exp. \$4,500	\$27,000
	Remote Access Control: \$10,000 Security Cameras: \$15,000 Lock and Key Control: \$5,000				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10580	Tapia Equipment Replacement	Dingman	2 Completed	Appr. \$70,750 Exp. \$70,000	\$0
	Purchase of replacement Hach MLSS Center Zero Analyser.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10582	Tapia Balancing Pond Sealant Replacement	Dingman	2 Completed	Appr. \$80,500 Exp. \$80,500	\$0
	Replace approximately 1,300' of sealant in the balancing pond.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10587	Recycled Water Storage Study	Zhao	2 Continuing	Appr. \$300,000 Exp. \$0	\$15,164
	To perform a study for potential recycled water storage area identified in 2006 TEA and 2007 RW Master Plan update and the 2012 recycled water storage feasibility study by RMC. The study would include but not be limited to geological, environmental, CEQA, water quality and any regulatory constraints. Continuation of Project 10393.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	30.00%	70.60%	29.40%	
	Sanitation Construction	20.00%			
	Sanitation Replacement	50.00%			
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

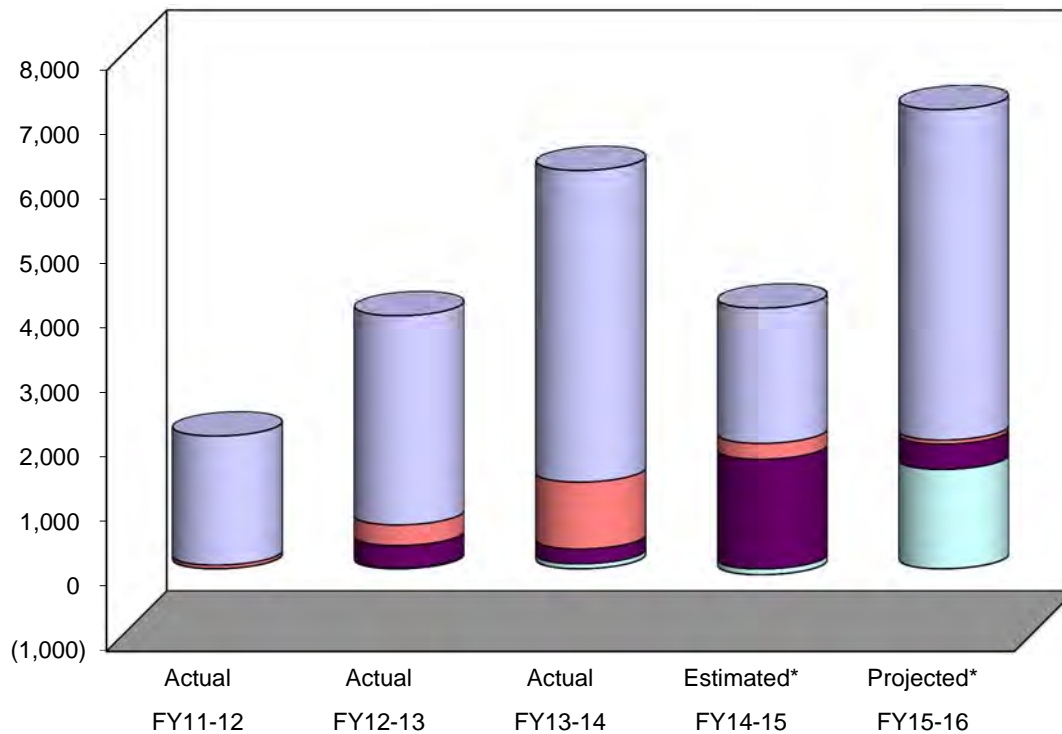
Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10588	Woodland Hills Golf Course RW Pipeline Extension	Schlageter	2 Continuing	Appr. \$310,000 Exp. \$0	\$1,028,638
	Installation of a 16 inch pipeline from the intersection of Park Granada and Park Capri (Calabasas) to the Los Angeles city boundary and extending to the Woodland Hills Country Club. The JPA will manage the development of the preliminary design, environmental documentation (with CEQA) and final design and construction of the project. The JPA will be reimbursed for all costs related to this project by the LADWP FY 2014-2015 activity includes development of a Preliminary Design Report (PDR) for the project. Construction costs will be added once the PDR provides a construction cost estimate. Continuation of Project 10474.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	100.00%	70.60%	29.40%	
	Other Funding from: Los Angeles Dept. of Water & Power \$12,350,000				
	Estimated Impact on Annual Operating Expense		\$0		
10589	WIMS Software Implementation		Completed	Appr. \$32,350 Exp. \$32,350	\$0
	Purchase and installation of Water Information Management solution.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
99928	Tapia Primary Flow Diversion	Dingman	1 New	Appr. \$0 Exp. \$0	\$44,000
	Installation of permanent piping to convey primary effluent to RAS re-aeration basins.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
99950	Tapia Electrical and Instrumentation Upgrades	Korkosz	3 New	Appr. \$0 Exp. \$0	\$137,250
	1 - Replace obsolete and malfunctioning mechanical protective relays for generators with new solid state controls. The controls will provide better generator protection and troubleshooting capabilities (generators 1 & 2): \$75,000 2 - Install roots blower/motor vibration system to protect expensive motor and reduce repair cycle: \$6,000 3 - Roots interface upgrade: \$20,000 4 - Replace failing sludge force main flow meter: \$4,000 5 - Replace failing and inefficient facility lighting: \$25,000				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations	
99973	Tapia Water Reclamation Facility Reliability Improvements	Lippman	3 New	Appr. Exp.	\$0 \$0	\$100,000
	Replace or rehabilitate facilities and equipment at the Tapia Water Reclamation Facility (WRF) based on failure, exceedence of useful life, or obsolescence. Specific projects are identified for each fiscal year.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
99977	Rancho Reliability Improvements	Lippman	2 New	Appr. Exp.	\$0 \$0	\$100,000
	Replace or rehabilitate facilities and equipment at the Rancho facility based on failure, exceedence of useful life, or obsolescence. Specif project are identified for each fiscal year.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
99979	Miscellaneous RW Extension	Lippman	2 Annual	Appr. Exp.	\$0 \$0	\$106,000
	Funding to develop miscellaneous recycled water system extensions.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Recycled Water Conservation	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
Total Capital Improvement Project Appropriations					\$2,431,571	
	Total Other Funding		\$12,350,000			
	Total Estimated Impact on Annual Operating Expense		\$0			
Appropriations by Fund		FY 2015-16 Appropriations	TSD Share	LVMWD Share		
	Recycled Water Conservation	\$1,139,187	\$334,921	\$804,266		
	Recycled Water Replacement	\$44,000	\$12,936	\$31,064		
	Sanitation Construction	\$3,033	\$892	\$2,141		
	Sanitation Replacement	\$1,245,351	\$450,466	\$794,885		
	GRAND TOTAL	\$2,431,571	\$799,214	\$1,632,357		

**Las Virgenes - Triunfo
Joint Powers Authority
Capital Improvement Projects
Annual Expenditures
(Dollars in Thousands)**

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Estimated*	FY15-16 Projected*
Recycled Water Construction Fund	-	13	77	(90)	1,539
Recycled Water Replacement Fund	2	346	228	1,696	391
Sanitation Construction Fund	55	320	1,037	245	63
Sanitation Replacement Fund	1,998	3,253	4,835	2,109	5,125
	2,055	3,932	6,177	3,960	7,118



■ Recycled Water Construction Fund
 ■ Recycled Water Replacement Fund
 ■ Sanitation Construction Fund
 ■ Sanitation Replacement Fund

*Estimated and Projected expenditures represent working capital requirements for each fiscal year.

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2015-16**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10587	Recycled Water Storage Study	\$315,164	30.0%	94,549	29.4%	27,797	70.6%	66,752
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,338,638	100.0%	1,338,638	29.4%	393,560	70.6%	945,078
99979	Miscellaneous RW Extension	\$106,000	100.0%	106,000	29.4%	31,164	70.6%	74,836
Total:	Recycled Water Conservation			1,539,187		452,521		1,086,666
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$84,197	100.0%	84,197	29.4%	24,754	70.6%	59,443
10540	Lost Hill Overpass Recycled Water Main Relocation	\$262,289	100.0%	262,289	29.4%	77,113	70.6%	185,176
99928	Tapia Primary Flow Diversion	\$44,000	100.0%	44,000	29.4%	12,936	70.6%	31,064
Total:	Recycled Water Replacement			390,486		114,803		275,683
Sanitation Construction								
10587	Recycled Water Storage Study	\$315,164	20.0%	63,033	29.4%	18,532	70.6%	44,501
Total:	Sanitation Construction			63,033		18,532		44,501
Sanitation Replacement								
10446	Buffer Land at Rancho	\$250,000	100.0%	250,000	29.4%	73,500	70.6%	176,500
10512	Tapia: Primary Tank Rehabilitation	\$390,012	100.0%	390,012	29.4%	114,664	70.6%	275,348
10513	Tapia Sluice Gate and Drive Replacement	\$299,650	100.0%	299,650	29.4%	88,097	70.6%	211,553
10520	SCADA System Communication Upgrades	\$86,861	100.0%	86,861	29.4%	25,537	70.6%	61,324
10537	Raw Sludge Wet Well Mixing Improvements	\$127,000	100.0%	127,000	29.4%	37,338	70.6%	89,662
10538	Tapia Channel Mixing Improvements	\$968,472	100.0%	968,472	29.4%	284,731	70.6%	683,741
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrad	\$14,000	100.0%	14,000	29.4%	4,116	70.6%	9,884

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2015-16**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	35,000	29.4%	10,290	70.6%	24,710
10559	Manhole Rehabilitation, F2/F3 Line	\$262,000	100.0%	262,000	59.9%	156,938	40.1%	105,062
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	100.0%	175,390	29.4%	51,565	70.6%	123,825
10564	Centrate Equalization Tank	\$1,190,519	100.0%	1,190,519	29.4%	350,013	70.6%	840,506
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	100.0%	287,500	29.4%	84,525	70.6%	202,975
10567	Programmable Logic Controller Upgrades	\$216,500	100.0%	216,500	29.4%	63,651	70.6%	152,849
10570	Rancho Las Virgenes Composting Facility: Purchase of New Lo	\$0	100.0%	0	29.4%	0	70.6%	0
10574	Rancho Facility Improvements	\$300,000	100.0%	300,000	29.4%	88,200	70.6%	211,800
10579	Security Upgrades - JPA	\$27,500	100.0%	27,500	29.4%	8,085	70.6%	19,415
10587	Recycled Water Storage Study	\$315,164	50.0%	157,582	29.4%	46,329	70.6%	111,253
99950	Tapia Electrical and Instrumentation Upgrades	\$137,250	100.0%	137,250	29.4%	40,352	70.6%	96,899
99973	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	100.0%	100,000	29.4%	29,400	70.6%	70,600
99977	Rancho Reliability Improvements	\$100,000	100.0%	100,000	29.4%	29,400	70.6%	70,600
Total: Sanitation Replacement				5,125,236		1,586,729		3,538,507
GRAND TOTAL				7,117,942		2,172,585		4,945,357

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2014-15 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road							
		(\$89,889)	100.0%	(\$89,889)	29.4%	(\$26,427)	70.6%	(\$63,462)
10587	Recycled Water Storage Study							
		\$0	30.0%	\$0	29.4%	\$0	70.6%	\$0
10588	Woodland Hills Golf Course RW Pipeline Extension							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
Total: Recycled Water Conservation				(\$89,889)		(\$26,427)		(\$63,462)
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)							
		\$79,200	100.0%	\$79,200	29.4%	\$23,285	70.6%	\$55,915
10522	Reservoir #2 Improvements (Lining Cover)							
		\$1,564,432	100.0%	\$1,564,432	29.4%	\$459,943	70.6%	\$1,104,489
10540	Lost Hill Overpass Recycled Water Main Relocation							
		\$52,212	100.0%	\$52,212	29.4%	\$15,350	70.6%	\$36,862
Total: Recycled Water Replacement				\$1,695,844		\$498,578		\$1,197,266
Sanitation Construction								
10487	Construct 3rd Digester at Rancho							
		\$1,226,059	20.0%	\$245,212	29.4%	\$72,092	70.6%	\$173,120
10587	Recycled Water Storage Study							
		\$0	20.0%	\$0	29.4%	\$0	70.6%	\$0
Total: Sanitation Construction				\$245,212		\$72,092		\$173,120
Sanitation Replacement								
10446	Buffer Land at Rancho							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10448	Rancho Polymer Feed System Rehabilitation							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10487	Construct 3rd Digester at Rancho							
		\$1,226,059	80.0%	\$980,847	29.4%	\$288,369	70.6%	\$692,478
10493	Tapia Sludge Screening							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10512	Tapia: Primary Tank Rehabilitation							
		\$179,144	100.0%	\$179,144	29.4%	\$52,668	70.6%	\$126,476
10513	Tapia Sluice Gate and Drive Replacement							
		\$10,000	100.0%	\$10,000	29.4%	\$2,940	70.6%	\$7,060
10520	SCADA System Communication Upgrades							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10537	Raw Sludge Wet Well Mixing Improvements							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2014-15 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10538	Tapia Channel Mixing Improvements	\$108,321	100.0%	\$108,321	29.4%	\$31,846	70.6%	\$76,475
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$107,829	100.0%	\$107,829	29.4%	\$31,702	70.6%	\$76,127
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrad	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10551	Centrate System - New Pump Impellers	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$29,500	100.0%	\$29,500	59.9%	\$17,671	40.1%	\$11,830
10560	Rancho: Rehabilitate Existing Centrate Line	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10561	NPDES Permit Renewal	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10562	Tapia Structural Repairs	\$46,500	100.0%	\$46,500	29.4%	\$13,671	70.6%	\$32,829
10563	Tapia Supplemental Carbon Study	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10564	Centrate Equalization Tank	\$60,000	100.0%	\$60,000	29.4%	\$17,640	70.6%	\$42,360
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10566	Tapia Alternative Disinfection Safety Improvements	\$85,700	100.0%	\$85,700	29.4%	\$25,196	70.6%	\$60,504
10567	Programmable Logic Controller Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10570	Rancho Las Virgenes Composting Facility: Purchase of New Lo	\$180,000	100.0%	\$180,000	29.4%	\$52,920	70.6%	\$127,080
10573	Sewer Grit Handling	\$50,000	100.0%	\$50,000	29.4%	\$14,700	70.6%	\$35,300
10574	Rancho Facility Improvements	\$84,000	100.0%	\$84,000	29.4%	\$24,696	70.6%	\$59,304
10579	Security Upgrades - JPA	\$4,500	100.0%	\$4,500	29.4%	\$1,323	70.6%	\$3,177
10580	Tapia Equipment Replacement	\$70,000	100.0%	\$70,000	29.4%	\$20,580	70.6%	\$49,420
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	100.0%	\$80,500	29.4%	\$23,667	70.6%	\$56,833
10587	Recycled Water Storage Study	\$0	50.0%	\$0	29.4%	\$0	70.6%	\$0
10589	WIMS Software Implementation	\$32,350	100.0%	\$32,350	29.4%	\$9,511	70.6%	\$22,839
Total: Sanitation Replacement				\$2,109,191	\$629,100	\$1,480,091		
GRAND TOTAL				\$3,960,358	\$1,173,343	\$2,787,015		



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Program Descriptions

Resource Conservation and Public Outreach Programs are included as individual line-item requests throughout the Budget. To provide a consolidated review, each Program is detailed on the following pages. This allows a more in-depth description of each Program and a more comprehensive perspective than is available within the business unit line-item explanations.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

School Education

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Expenses				
701230.6602	School Education	8,725	4,698	15,302
101900.6602	School Education - 100% LVMWD	177,195	198,755	214,013
751840.6602	School Education - 100% JPA	9,488	10,632	8,393
	Total Expenses	\$ 195,408	\$ 214,085	\$ 237,708

PROGRAM DESCRIPTION

All programs include staff time charged from 701230.6100 and other units.

701230.6602 Staff support for Outdoor Education including educational materials.

101900.6602 Includes LVUSD water science education school initiative (\$107,000); annual primary school poster contest and related calendar (\$7,500); elementary school theatrical presentations and related take-home support materials (\$8,800); secondary school outreach program (\$5,000), the annual library book program (\$3,500), and MWD's Solar Cup Challenge for participating high schools (\$2,500 per participant).

751840.6602 Wastewater education initiatives, programs and tours (\$5,000). Also includes programs designed to accommodate home-school students.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Public Education

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
	Program Expenses			
701230.6604	Public Education	173,617	223,912	309,581
101900.6604	Public Education - 100% LVMWD	74,324	244,179	222,887
751840.6604	Public Education - 100% JPA	36,847	64,023	67,398
	Total Expenses	\$ 284,788	\$ 532,114	\$ 599,866

PROGRAM DESCRIPTION

All programs include staff time charged from 701230.6100 and other units.

- 701230.6604 Includes community outreach (\$15,000); events and activities (\$50,000); printing and production of customer newsletters (\$30,000), website costs; District brochures and handout materials (\$15,000).
- 101900.6604 Includes water conservation-related display advertising, shut down notifications and other incident-specific notices to customers (\$10,000); conservation education to hotels, restaurants and businesses (\$5,000); chamber directories (\$1,800) and "water supply only" District quarterly tours for potable water (\$4,000), production and mailing of the annual water quality report, production of the annual "Popular Budget", construction project notifications and outreach (variable), rate change notifications.
- 751840.6604 Quarterly tours of Rancho/Tapia (\$4,000); Malibu Creek Watershed and regulatory issue outreach (\$3,500); JPA activities and display advertising related to watershed, compost promotion, pharmaceutical disposal education, etc. (\$10,000).

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Community Group Outreach

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Expenses				
701230.6606	Community Group Outreach	22,512	16,636	28,672
101900.6606	Community Group Outreach - 100% LVMWD	45,954	3,286	8,121
751840.6606	Community Group Outreach - 100% JPA	7,786	2,500	10,195
	Total Expenses	\$ 76,252	\$ 22,422	\$ 46,988

PROGRAM DESCRIPTION

All programs include staff time charged from 701230.6100 and other units.

- 701230.6606 Includes funding for community forums and workshops (\$10,000); meetings and fees for speaker's bureau, chamber events and luncheons (\$2,000) and community liaison expenses (\$1,000).
- 101900.6606 Includes water-related community group events; brochures, advertising, posters, speaker's bureau publications and supplies, photos and training materials (\$2,000).
- 751840.6606 JPA related publications and community group outreach related to watershed stewardship and NPDES permit (\$6,000) and speaker's bureau expenses (\$1,000).

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Intergovernmental Coordination

FUNDING SOURCES

Las Virgenes MWD - general	701230
Las Virgenes MWD - 100%	101900
Joint Powers Authority - 100%	751840

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
	Program Expenses			
701230.6608	Intergovernmental Coordination	5,504	16,118	19,544
101900.6608	Intergovernmental Coordination - 100% LVMWD	4,324	5,966	13,798
751840.6608	Intergovernmental Coordination - 100% JPA	11,990	6,966	10,712
	Total Expenses	\$ 21,818	\$ 29,050	\$ 44,054

PROGRAM DESCRIPTION

Programmed funds include support for intergovernmental activities such as legislative monitoring and activities with the state legislature, county, cities, school districts, federal agencies and regulatory bodies.

Budget includes funds for responses to legislative or regulatory issues that emerge during the year.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Water Conservation Operations

FUNDING SOURCES

Potable Water (LVMWD) - 100% 101800

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Revenue				
4400	MWD Conservation Credit	132,555	2,000,000	2,000,000
4421	Prop. 50 IRWMP	-	-	-
	Total Revenues	\$ 132,555	\$ 2,000,000	\$ 2,000,000
Program Expenses				
6639	Turf Removal Program	148,165	2,138,515	2,191,579
	Total Expenses	\$ 148,165	\$ 2,138,515	\$ 2,191,579

PROGRAM DESCRIPTION

This program, which receives varying levels of monetary offsets from MWD and other agencies, provides quantifiable, cost-effective water savings through hardware, retrofits and changes in water use practices.

LINE ITEM EXPLANATIONS

4400 Reimbursement for Local Conservation Credits Program.

6639 Turf Replacement Program – Incentives provided for removal of turfgrass. Program is administered in-house and funded by MWD as a Member Agency Administered Program.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Conservation Education Programs

FUNDING SOURCES

Potable Water (LVMWD), MWD CPP program – 101900

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Expenses				
6742	Garden Program	15,459	25,184	15,500
6748	Professional Landscape & Irr Wkshp	3,214	-	1,210
6749	Residential Customer Landscape & Irr Training	60,742	28,356	57,197
	Total Expenses	\$ 79,415	\$ 53,540	\$ 73,907

PROGRAM DESCRIPTION

Conservation Education Programs are designed to educate District customers and contractors working in and around the service area on sustainable, water efficient landscape and irrigation design, maintenance and management concepts and practices.

LINE ITEM EXPLANATIONS

- 6742 Garden Program – This program funds water efficient landscape and irrigation demonstration gardens in public areas.
- 6748 Professional Landscape and Irrigation Workshops - Pursuing linkages with established conservation programs operated by MWD and others..
- 6749 Homeowner Landscape and Irrigation Workshops – Popular landscape and irrigation design and maintenance classes for single-family and multi-family homeowners. Additional classes, added in response to customer interest, will continue to be developed and offered. The expanded and refocused curriculum will continue to concentrate on water conservaton and sustainable gardening practices (including customer drought response) that can be easily and affordably implemented, will improve garden health, reduce chemical use and deliver other additional benefits from our irrigation water dollars.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Watershed Programs

FUNDING SOURCES

Potable Water/Grants	101900
Joint Powers Authority/Grants	751840

ACCT #	DESCRIPTION	203-14 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Expenses				
101900.6785	Watershed	14,030	20,171	31,548
751840.6785	Watershed	90,840	15,232	83,596
	Total Expenses	\$ 104,870	\$ 35,403	\$ 115,144

PROGRAM DESCRIPTION

Multiple projects are administered under this business unit to manage community water resources, especially those that may be affected by District facilities or operations, and to participate in water quality projects supported by the District within the Malibu Creek watershed. Watershed programs focus on advancing the district's leadership role as a steward of the watershed, its water and aquatic life (emphasis on water quality).

SIGNIFICANT CHANGES

In FY15-16 we anticipate significant work for submission of District / JPA projects for Prop. 84 Round 3 grants (IRWMP). We will also re-engage the county and local cities to explore coordinating irrigation runoff control efforts with similar efforts under the MS4 permit.

LINE ITEM EXPLANATION

Watershed Programs

- 101900.6785 Staff support and leadership in the Integrated Regional Water Management Plan (IRWMP), including participation on the Regional Leadership Committee, and subregional steering committee. The objective of this effort is to coordinate water management efforts across the greater Los Angeles County region and secure grant funds for District initiatives through Prop. 84 Round 3 bond funds.
- 751840.6785 Staff participation and technical assistance managing water resources (primarily surface water quality) in the Malibu Creek and upper Los Angeles River watersheds. Also includes funding for Collaborative Research projects related to the Malibu Creek TMDL issue.

Las Virgenes Municipal Water District

FY 2015-16 Budget Planning Calendar

Date Scheduled	Date Completed	BM - Board Meeting	BW - Board Workshop
1/5/2015	1/5/2015	BM	JPA Budget Process review - distribute Budget Planning Calendar
1/13/2015	1/13/2015	BM	Budget Process review - distribute Budget Planning Calendar
1/21/2015	1/21/2015		Budget Kickoff Meeting Distribute Budget Manual YTD reports through December available
1/27/2015	2/10/2015	BM	Financial Status Report - Second Quarter
1/29/2015	1/8/2015		Strategic Plan and Action Plan: review Goals, Objectives & Performance measures
2/2/2015	2/2/2015	BM	Financial Status Report JPA - Second Quarter
2/3/2015	2/26/2015		Draft 5-year IIP published
2/10/2015	2/10/2015		JPA Budget submissions from TSD due to Administering Agent
2/17/2015	2/17/2015		FY2014-15 estimated actuals/FY2015-16 proposed budget to Accounting, including CIP project budgets
2/17/2015	2/17/2015		Line item explanations to Accounting
2/24/2015	3/10/2015	BM	IIP to LV Board for review
2/27/2015	3/2/2015		Draft budgets (LV & JPA) to departments
3/2/2015	4/6/2015	BW	Budget Workshop - JPA
	3/2/2015	BM	IIP Review - JPA
3/9/2015	3/9/2015		Dept comments on drafts back to Accounting, including CIP budget comments
3/17/2015	3/23/2015	BW	Strategic Plan Workshop Review FY2014-15 accomplishments, propose Action Plan for FY2015-16 Financial Policies Reviewed
	3/23/2015	BW	Budget Workshop Review Staffing requirements Discuss funding of OPEB liability
3/19/2015	3/19/2015		Drafts to Departments, GM & TSD staff Figures ready for Working Capital schedule
3/30/2015-4/2/2015	3/30/2015-4/2/2015		Meetings with GM/Department staff, TSD staff
4/6/2015	4/6/2015		Budget Letter, Goals, Objectives due to Accounting
4/6/2015	4/6/2015		Final Department changes to Accounting, including CIP changes
4/14/2015	4/23/2015		Distribute Preliminary Budgets (LV & JPA)
4/28/2015	5/12/2015	BM	Financial Status Report - 3rd Quarter
	5/26/2015		LV Preliminary Budget to Board
5/4/2015	5/4/2015	BM	Financial Status Report JPA - Third Quarter
	5/4/2015		JPA Preliminary Budget to Board
5/5/2015	6/10/2015		Final changes to Accounting, including CIP - Typos/error correction only Figures ready for Working Capital schedule
5/12/2015	6/16/2015		Final drafts to General Manager
5/26/2015	6/23/2015	BM	LV Budget Adoption
6/1/2015	7/6/2015	BM	JPA Budget Adoption

GLOSSARY

005 – Alternate effluent discharge point for treated wastewater from Tapia WRF.

Account – A record of a business transaction; a reckoning of money received or paid.

Accounting System – The total structure of records and procedures that discover, record, classify, summarize, and report information on the financial position and results of operations of a government entity.

Accounts Payable – Purchase of services and supplies as of or prior to June 30 but not yet paid at June 30.

Accounts Receivable – General bills due from customers.

Accrual – The recognition of a revenue or expense in a budget year even though the actual cash may not be received or paid until the following budget year.

Acre-Foot of Water (AF) – The volume of water that would cover one acre to a depth of one foot.

Adoption – Formal action by the Board of Directors, which sets the spending limits for the fiscal year.

Advance Refunding – A defeasance of outstanding debt prior to the date the bonds can be called by depositing cash and/or securities.

American Water Works Association (AWWA) – An international nonprofit scientific and educational society dedicated to the improvement of water quality and supply.

Amortization – Gradual reduction, redemption, or liquidation of the balance of an account; according to a specified schedule of times and amounts.

Appropriation – A funding authorization made by the Board, which permits the District to incur obligations and to make expenditures of resources.

Aqueduct – A canal for conveying a large amount of water.

Assets – Resources owned or held by the enterprise as a result of past events and from which future economic benefits are expected to flow to the enterprise.

Association of California Water Agencies (ACWA) – Association representing over 400 public water agencies consisting of municipal, irrigation, county and California water districts, and a number of special purpose agencies. ACWA also represents non-profit and non-public mutual water companies. Members provide the link between local, state and federal water projects, and ultimate water consumers.

Audit – Performed by the District's independent certified public accountant (CPA), with the objective to determine if the District's financial statements present fairly the District's financial position and results of operations in conformity with generally accepted accounting principles (GAAP).

Automatic Meter Reading (AMR) – Automatic collection of water meter data using remote reading devices.

Biosolids – Nutrient-rich solid materials that are produced from the organic residuals that are a byproduct of the treatment of domestic wastewater in a wastewater treatment plant.

Bond Call – Bonds that are redeemable by the issuer prior to the specified maturity date at a specified price at or above par.

Budget – The District's financial plan balancing proposed expenditures for a certain period of time to the expected income or revenue for that same period.

California Association of Sanitation Agencies (CASA) – An organization of various municipal agencies that provide wastewater collection, treatment, transportation and disposal in California.

California Environmental Quality Act (CEQA) – Legislation passed in 1969 to implement Federal law establishing environmental standards. Turbidity and other standards were established for treated wastewater discharges into public streams and rivers.

California Public Utilities Commission (CPUC) – Commission governing the business operations of private utilities in so much as they affect the rates of the services sold.

Capacity Fee – Fee imposed when a customer requests a new service connection. Capacity fee funds are used by the District to plan, design and construct new facilities to support the additional demand placed by on the water and sanitation systems by the new service connections.

Capital Assets – Assets of a long-term nature such as land, buildings, machinery, furniture, plants and transmission and distribution infrastructure, and other equipment. The District has defined such assets as those with an expected life in excess of three years and an acquisition cost in excess of \$5,000.

Capital Improvement Program (CIP) – A plan to provide for the maintenance or replacement of existing assets, infrastructure, and equipment and for the construction or acquisition of new facilities and equipment.

Capital Improvement Program-Labor Reimbursement – Salaries are budgeted 100% in the District's operating budget. Labor expended on capital improvement projects is then reimbursed to the operating budget from the project budget.

Capital Improvement Project Funds – Funds used to account for financial resources used for the acquisition or construction of major capital facilities, as approved in the five year Capital Improvement Plan.

Capitalized Interest – Funds provided from the proceeds of a bond issue, used to cover interest payments until revenue sources to repay the debt are available.

Certificates of Participation (COP) – Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Coverage – A margin of safety for payment of debt service, reflecting the number of times by which earnings for a period of time exceed debt service payable in such a period.

Current Assets – Cash, bank deposits, investments, accounts and other amounts receivable. Assets which can be converted to cash, consumed or sold within one year.

Current Liabilities – Accounts, contracts, deposits and other payables due within one year.

Customer Information System (CIS) – A system maintaining customer data including usage, billing and payment information.

Customer Water Budget – Volumetric allotments of water based on a set indoor demand volume and weather-adjusted outdoor demand.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. These include bonds and accounts payable.

Debt Service – Interest and principal payments on bond issues and Certificates of Participation. Also included are the issuance costs related to bond funding.

Defeasance – To set aside sufficient money to retire outstanding debt when due. A full defeasance results in release from covenants and contractual obligations contained in the bond documents.

Deficiency – A general term indicating the amount by which anything falls short of some requirement of expectation.

Deficit – The excess of expenditures over revenues during an accounting period.

Depreciation – An element of cost resulting from the service of long-lived assets in an economic organization and represents the loss in asset value because of wear, deterioration, obsolescence or action of the physical elements.

Drought – A period of drier-than-normal conditions that results in water-related problems.

Effluent – Treated wastewater discharged from wastewater treatment plants.

Emergency Action Plan (EAP) – Emergency Action Plan as required by the Federal Energy Regulatory Commission (FERC) as it applies to dams and reservoirs of high or moderate hazard potential to life and property. The EAP consists typically of notification procedures to alert the appropriate authorities in the event of a hazardous condition developing and also includes continuous monitoring of the facility to provide an early warning to the operator.

Enterprise Fund – A fund established to account for the financing of self-supporting enterprises, such as a utility fund, which render services primarily to the public.

Entity – The basic unit upon which accounting and/or financial reporting activities focus.

Equivalent Residential Unit (ERU) – Water usage equivalent to a typical single-family dwelling.

Expenses – Decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurrences of liabilities that result in decreases in equity.

Fiscal Year – The beginning and ending period for recording financial transactions. The District has specified July 1 to June 30 as its fiscal year.

Full Time Equivalent (FTE) – An FTE equates to one full-time employee working 2,080 hours per year.

Fund – An accounting entity that records all financial transactions for specific activities or government functions.

Geographic Information System (GIS) – A system combining computer hardware, software, and geographic data for collecting, storing, analyzing and displaying geographically referenced information.

Generally Accepted Accounting Principles (GAAP) – Accounting standards and financial reporting practices promulgated by several national committees and boards. Primary sources for governmental accounting are the National Council on Governmental Accounting, producing governmental accounting, auditing and financial reporting (GAAFR), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

Governmental Accounting Standards Board (GASB) – National advisory board of accounting standards for public agencies. Identifies procedures, methods and standards for presenting the financial condition of public agencies.

Hundred Cubic Feet (HCF) – The base billing unit used to charge customers for water service, equal to one hundred cubic feet of water. Also used to express Customer Water Budget volumes.

Infrastructure – The accumulated pipelines, treatment plants and storage facilities of the District, including all meters, valves, pumps, filters and other appurtenances, whether constructed by the District or dedicated by private entities.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one or more departments to other operating departments of the District on a cost reimbursement basis.

Joint Powers Authority (JPA) – A joint powers agreement between the District and Triunfo Sanitation District for the purpose of constructing, operating, maintaining and providing for the replacement of a joint sewer system.

Liabilities – Present obligations of the enterprise arising from past events.

Line Item – Expenditure classifications established to account for and budget the appropriations approved.

Local Agency Investment Funds (LAIF) – An investment fund established by the California State Treasurer for the benefit for public agencies. The District, per its investment policy may invest up to the maximum permitted under State law (California Government Code Section 16429.1).

Maintenance – The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Metropolitan Water District (MWD) – A consortium of 26 cities and water districts that provides drinking water to nearly 18 million people in parts of Los Angeles, Orange, San Diego, Riverside, San Bernardino and Ventura counties.

Municipal – In its broadest sense, an adjective, which denotes the state and all subordinate units of government.

Net Assets – The excess of assets over liabilities, represents the cumulative effect of revenues and other financing sources over expenses and other financing uses.

NPDES – National Pollution Discharge Elimination System

O&M – Operations and Maintenance

Obligations – Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses – All costs associated with the day-to-day business of the District, which are not considered capital improvements or debt repayments.

Operating Revenue – Revenue generated from the day-to-day business of the District.

Potable Water – Water that is suitable for drinking.

Projected – An estimate of revenues and expenditures based on past trends, the present economic situation and future financial forecasts.

Proposition 218 – The “Right to Vote on Taxes Act”. Limits the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent. Proposition 218 requires taxpayer approval of property related assessments and fees.

Proposition 50 – The Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002.

Proprietary Fund – A method of accounting for a government’s ongoing activities that is similar to those often found in the private sector.

Public Employees Retirement System (PERS) – An agent, multiple-employer, public retirement system to which the District contributes that acts as a common investment and administrative agent for participating public entities within the State of California.

Pump Station – Mechanical devices installed in sewer or water systems or other liquid-carrying pipelines that moves the liquids to a higher level.

Recycled Water – Treated wastewater of a quality suitable for nonpotable applications, such as landscape irrigation, decorative water features, and nonfood crops.

Regional Water Quality Control Board (RWQCB) – Statewide Regional Water Control Boards that work to preserve California water.

Reserves – An amount set aside in an account for future use.

Reservoir – A pond, lake, tank, or basin (natural or engineered) where water is collected and stored.

Resolution – A special or temporary order of a legislative body; an order to a legislative body requiring less legal formality than an ordinance or statute.

Revenue – An inflow of assets, not necessarily in cash, in exchange for services rendered.

Revenue Bond – A bond payable solely from net or gross non ad valorem tax revenues derived from general fund revenues, tax increment revenues, or tolls, charges or rents paid by users of the facility constructed with the proceeds of the bond issue.

Right of Way – A legal right of passage over another person’s ground.

Sanitation Service – The collection, treatment, reuse and disposal of wastewater.

Sewage – Word used interchangeably with wastewater.

Standby Charge – Fee collected for the maintenance and upkeep of the District’s Potable Water Infrastructure.

Supervisory Control and Data Acquisition (SCADA) – The Supervisory Control and Data Acquisition system collects operational data from remote units to monitor and control water and wastewater systems and facilities throughout the District service area.

Tapia Effluent Alternatives (TEA) – Study funded by the JPA to identify alternatives to effluent discharge into Malibu Creek.

Title 22 – Title 22 of the California Code of Regulations sets state environmental health standards for potable and non-potable water. When “Title 22” is referenced in conjunction with reclaimed wastewater, this means a tertiary wastewater effluent that has been filtered and disinfected and meets California State Health Department standards for full human body contact.

Total Maximum Daily Load (TMDL) – The maximum amount of a given pollutant that a receiving body of water can assimilate without violating water quality standards.

Wastewater – Word used interchangeably with sewage. Any water that has come into contact with, or contains biological contaminants, particulate contaminants, or inorganic or organic solutes.

Water Budget – Same as Customer Water Budget.

Water Reclamation Facility (WRF) – A facility that controls and filters out raw sewage and water-treating both to meet standards set by state and federal guidelines for the discharge of the effluent into streams and rivers or for reuse, and for the proper disposal of the sludge.

Water Treatment Plant (WTP) – A facility that monitors and controls the quality of water, to include purity and turbidity as required by state and federal guidelines.

Watershed – A geographic area, surrounded by the highest ridgelines, which drains into a river, river system, or body of water.

Working Capital – The difference between current assets and current liabilities. Represents the amount available for operations or other expenditures.

ACRONYMS

ACWA	Association of California Water Agencies
AF	Acre Feet
AMMS	Automated Maintenance Management System
AMR/AMI	Automated Meter Reading/Advanced Metering Infrastructure
APWA	American Public Works Association
ASCE	American Society of Civil Engineers
AWA	Association of Water Agencies of Ventura County
AWWA	American Water Works Association
BMP	Best Management Practice
BNR	Biological Nutrient Removal
CAL-ARP	California Accidental Release Program
CALPERS	California Public Employees Retirement System
CASA	California Association of Sanitations Agencies
CCR	Consumer Confidence Report
CEQA	California Environmental Quality Act
CIP	Capital Improvement Program
CIS	Customer Information System
CIWMB	California Integrated Waste Management Board
COBRA	Consolidated Omnibus Budget Reconciliation Act
COP	Certificates of Participation
CPUC	California Public Utilities Commission
CUPA	Certified Unified Program Agency
CSMFO	California Society of Municipal Finance Officers
CWEA	California Water Environment Association
DCDA	Double Check Detector Assembly
DCS	Distributed Control System
DE	Diatomaceous Earth
DPH	Department of Public Health
DMP	Digital Map Products
DWR	Department of Water Resources
EAP	Emergency Action Plan
EPA	United States Environmental Protection Agency
ERU	Equivalent Residential Unit
FOG	Fats, Oils and Grease disposal
FSA	Flexible Spending Allowance
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
Geosmin/MIB	Geosmin/Methylisoborneol
GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GPCD	Gallons Per Capita Per Day
GPS	Global Positioning System

HAA5	Haloacetic acids five
HCF	Hundred Cubic Feet
HECW	High Efficiency Clothes Washer
HET	High Efficiency Toilet
HOA	Home Owners Association
HVAC	Heating, Ventilation and Air Conditioning
IIP	Infrastructure Investment Plan
IRP	Integrated Resources Plan
IRWMP	Integrated Regional Water Management Plan
JPA	Joint Powers Authority
JPIA	Joint Powers Insurance Authority
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LIMS	Laboratory Information Management System
LVMWD	Las Virgenes Municipal Water District
LVR	Las Virgenes Reservoir
LVUSD	Las Virgenes Unified School District
MCRC	Malibu Creek Runoff Control Project
MGD	Million gallons per day
MLSS	Mixed Liquor Suspended Solids
MOU	Memorandum of Understanding
MS4	Municipal Separate Storm Sewer System
MTBE/TOC	Methyl Tertiary Butyl Ether/Total Organic Compound
MWD	Metropolitan Water District
NGO	Non Government Organization
NPDES	National Pollution Discharge Elimination System
OSHA	Occupational Safety and Health Administration
PERS	Public Employees Retirement System
PLC	Programmable Logic Controller
POWER	Political Officials for Water and Environmental Reform
PPA	Power Purchase Agreement
PVC	Polyvinylchloride
PW	Potable Water
RAS	Return Activated Sludge
RCPO	Resource Conservation and Public Outreach
RLV	Rancho Las Virgenes
RW	Recycled Water
RWPS	Recycled Water Pump Station
RWQCB	Regional Water Quality Control Board
SCADA	Supervisory Control and Data Acquisition
SCAP	Southern California Association of Publicly-Owned Treatment Works
SCAQMD	South Coast Air Quality Management District
SCE	Southern California Edison
SWRCB	State Water Resources Control Board
TEA	Tapia Effluent Alternatives
TMDL	Total Maximum Daily Load

TSD	Triunfo Sanitation District
TTHM	Total trihalomethanes
ULFT	Ultra Low Flush Toilet
UWMP	Urban Water Management Plan
VFD	Variable Frequency Drive
WBIC	Weather Based Irrigation Controller
WDR	Waste Discharge Requirement
WEF	Water Environment Federation
WRF	Water Reclamation Facility
WTP	Water Treatment Plant