



Las Virgenes – Triunfo Joint Powers Authority

FY 2016-17
Budget
&
FY 2017-18
Budget Plan

June 6, 2016

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
Joint Powers Authority Operations Summary	B-2
Recycled Water Sales and Rates History	B-4
FY 2015-16 Allocation of Joint Powers Authority Expenses to Participants & FY 2015-16 Participant Sewage Flows	B-5
FY 2016-17 Allocation of Joint Powers Authority Expenses to Participants & FY 2016-17 Participant Sewage Flows	B-6
FY 2017-18 Allocation of Joint Powers Authority Expenses to Participants & FY 2017-18 Participant Sewage Flows	B-7
FY 2016-17 Recycled Water Wholesale Rate Computation	B-8
FY 2017-18 Recycled Water Wholesale Rate Computation	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 2015-16	C-6
Summary of Allocated Internal Service Costs FY 2016-17	C-7
Summary of Allocated Internal Service Costs FY 2016-17	C-8
SECTION D – CAPITAL IMPROVEMENT PROGRAM	
Capital Improvement Project Expenditures by Participant	D-3
FY 2015-16 through FY 2017-18 Working Capital Requirements	D-4
FY 2016-17 – FY 2017-18 Capital Improvement Project Detail	D-7
Capital Improvement Project Expenditure Summary by Fund	D-18
FY 2015-16 Capital Improvement Project Working Capital Requirement by Fund	D-19
FY 2016-17 Capital Improvement Project Working Capital Requirement by Fund	D-21
SECTION AP – APPENDIX	
Resource Conservation and Public Outreach Program Descriptions	AP-1
Glossary	AP-6
Acronyms	AP-11

Las Virgenes – Triunfo Joint Powers Authority

Fiscal Year 2016-17 & Fiscal Year 2017-18

Triunfo Sanitation District

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

Mark Norris – District Manager

Las Virgenes Municipal Water District

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

David Pedersen – General Manager

Administering Agency:
Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302-1994
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Las Virgenes – Triunfo Joint Powers Authority
4232 Las Virgenes Road, Calabasas, CA 91302
818.251.2100



DATE: June 6, 2016

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

It is my privilege to present the first two-year budget for the Las Virgenes-Triunfo Joint Powers Authority (JPA). The two-year budget provides a longer-term view of the JPA's financial needs and reduces the overall level-of-effort for budget preparation. The Board will adopt the first-year's budget and approve the second year budget plan. Next year, the Board will be presented with any necessary changes to the budget plan prior to adoption of the second year budget.

During Fiscal Years 2016-18, the JPA will move forward with efforts to maximize its use of recycled water, reduce discharges to Malibu Creek, achieve long-term compliance with environmental regulations and renew aging infrastructure. The proposed budget addresses these and other key JPA priorities to ensure the continued delivery of high-quality services to its customers. The following key issues and initiatives are among those addressed in the budget:

Recycled Water Seasonal Storage: The JPA will continue a major stakeholder-driven process that began in January 2015 to address the need for seasonal storage of recycled water. It is expected that the JPA will identify a preferred alternative, which will be the focus of environmental studies and preliminary design work. The following two alternatives are currently being considered by the JPA:

- Indirect Potable Reuse using Las Virgenes Reservoir: This option involves constructing an advanced water treatment plant to further purify the JPA's excess recycled water to augment potable water supplies stored in Las Virgenes Reservoir. Those supplies would be subsequently be treated at the Westlake Filtration Plant before being served as potable water. A new pipeline would be constructed to convey the highly-purified water from the advanced water treatment plant to Las Virgenes Reservoir. Also, a smaller pipeline would be constructed to dispose of the brine waste generated by the advanced water treatment plant. The construction cost of this option is currently estimated to be \$79.7 million.
- Re-purposing Encino Reservoir for Recycled Water Seasonal Storage: This option, in partnership with the Los Angeles Department of Water and Power (LADWP), would involve constructing a pipeline from the JPA's Recycled Water Pump Station in Calabasas to LADWP's Encino Reservoir, which would be re-purposed for seasonal storage of recycled water. A new pump station would be constructed at Encino Reservoir to return a portion of the recycled water to the JPA's service area, eliminating the need to supplement the system with potable water during peak periods. The option would require agreements with the LADWP regarding the use of the reservoir and transfers/reuse of excess recycled water. The construction cost of this option is currently estimated to be \$67.2 million.

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

Michael Paule
Vice Chair, Las Virgenes-Triunfo
Joint Powers Authority
Chair, Triunfo Sanitation District
Board of Directors

Managing the Effects of the Drought: During Fiscal Year 2015-16, the JPA experienced low wholesale recycled water sales and sewer flows as a result of record-setting statewide drought. Inflows to the Tapia Water Reclamation Facility dropped to 6.1 million gallons per day, which was 30% less than peak flows in Fiscal Year 2007-08 and 16% less than in Fiscal Year 2013-14. The proposed budget anticipates a 2.5% annual increase in wholesale recycled water sales and a 3% annual increase in sewer flows, reflecting a very modest increase in water usage with the improved hydrologic conditions.

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 JPA 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. The JPA's progress toward addressing the seasonal storage of recycled water is expected to play a critical role in the permit renewal discussions.

Investments in the Future: The proposed Fiscal Year 2016 -18 budget plan includes investment in a number of important projects to ensure the reliability of the JPA's services to its customers in the future. Following are examples of those projects:

- Completion of the Lost Hills Overpass Recycled Water Main Relocation, in partnership with the City of Calabasas;
- Construction of a new centrate equalization tank;
- Completion of process air improvements at Tapia;
- Completion of the primary sedimentation tank rehabilitation work at Tapia; and
- Construction of the Woodland Hills Country Club Recycled Water Main Extension.

In summary, the JPA faces challenges in the upcoming fiscal year associated with its permit renewal process and on-going uncertainty related to the impacts of drought recovery on wholesale recycled water sales and sewer inflows. The proposed budget addresses these challenges and ensures that sufficient resources are dedicated 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 who thoughtfully and carefully considered the resources needed to achieve the quality of services expected by customers, while remaining stewards of the JPA's funds.

Very Truly Yours,

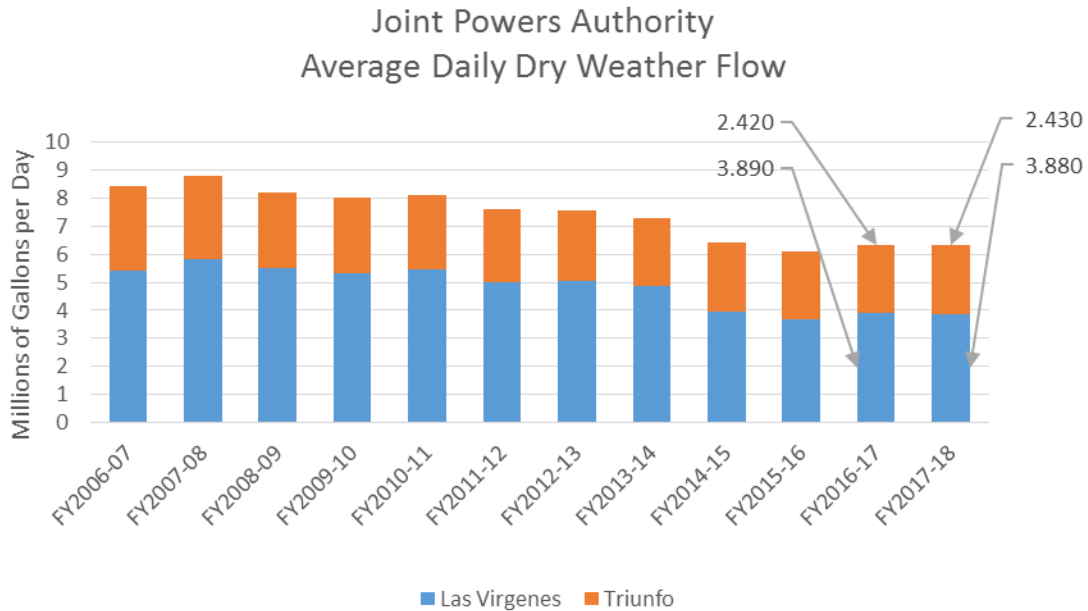


David W. Pedersen, P.E.
General Manager

BUDGET OVERVIEW

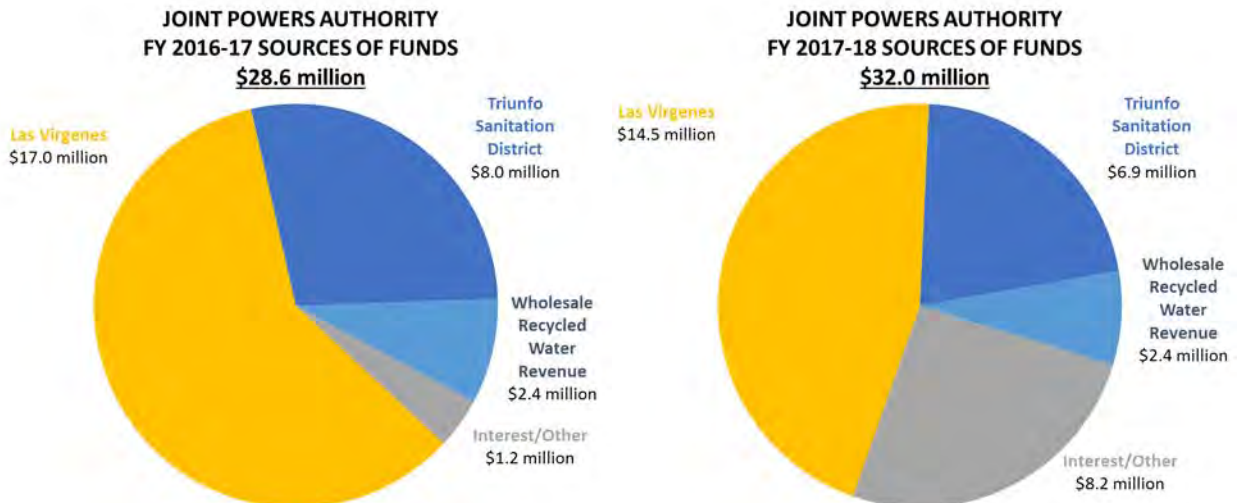
The following pages present an overview of the Fiscal Year 2016-18 Joint Powers Authority Budget created within the terms of the Joint Powers Authority agreement.

The following graph shows the participant's sewage flows since FY 2006-07. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles, water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners, and conservation efforts due to the on-going statewide drought for the last several years. The budgeted flows in FY 2016-17 and 2017-18 assume a slight increase as the impacts of the drought are expected to level off.



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 (FY 2016-17 and FY 2017-18: LVMWD 39.4%; TSD 60.6%),
- Participants' reserve capacity rights in the treatment plant and recycled water system (FY 2016-17 and FY 2017-18: LVMWD 70.6%; TSD 29.4%),
- Participants' flow into the treatment plant (varies monthly – FY 2016-17: projected to be LVMWD 61.7%; TSD 38.3%, and FY 2017-18: projected to be LVMWD 61.5%; TSD 38.5%), or
- Equal shares by participants for audit and meter station expense.

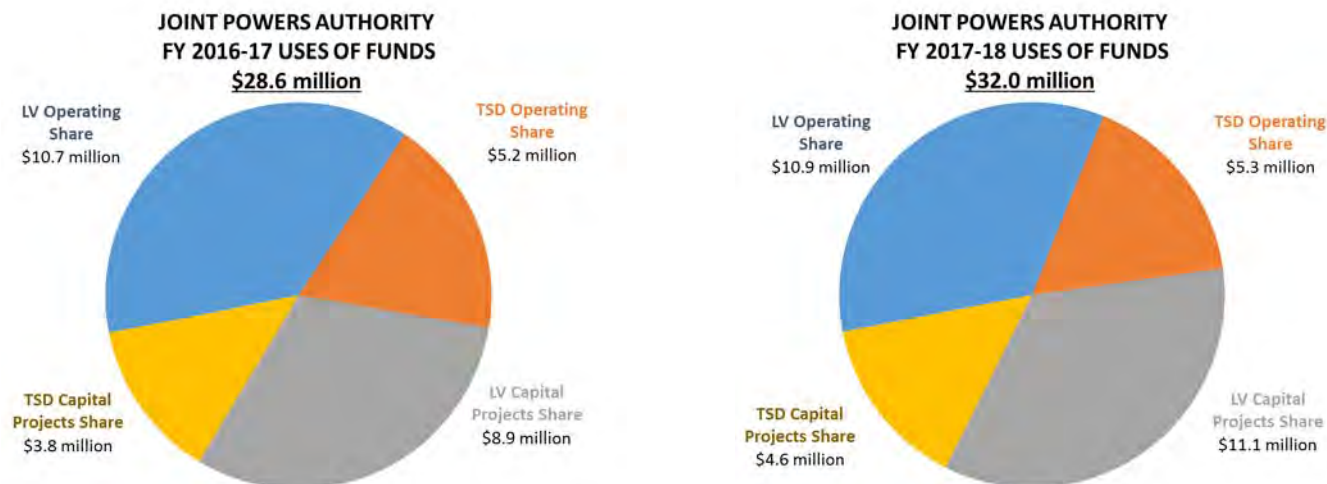
Because allocation of expense varies by type of expense, the overall percentage allocated to each participant changes from year to year. The total anticipated contribution from partners in FY 2016-17 is estimated to be \$0.36 million more than budgeted in FY15/16 for operations and \$5.82 million more in capital projects. For FY 2017-18, \$0.36 million more than budgeted in FY16/17 for operations and \$3.99 million less in capital projects.

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

	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 BUDGET	FY2015-16 EST. ACTUAL	FY2016-17 BUDGET	FY2017-18 BUDGET
Operating Revenue							
Recycled Water Revenue							
Las Virgenes Municipal Water District	2,218,255	2,052,560	1,508,136	1,761,572	1,665,136	1,664,596	1,654,203
Triunfo Sanitation District	789,907	839,098	626,542	704,310	747,639	745,625	741,871
Total Recycled Water Revenue	<u>3,008,162</u>	<u>2,891,658</u>	<u>2,134,678</u>	<u>2,465,882</u>	<u>2,412,775</u>	<u>2,410,221</u>	<u>2,396,074</u>
MWD Incentive - Local Projects	194,055	107,800	100,331	-	-	-	-
Other	75,634	103,418	91,221	80,000	100,000	80,000	80,000
Total Operating Revenue	<u>3,277,851</u>	<u>3,102,876</u>	<u>2,326,230</u>	<u>2,545,882</u>	<u>2,512,775</u>	<u>2,490,221</u>	<u>2,476,074</u>
Interest & Other Revenue	<u>25,144</u>	<u>12,854</u>	<u>47,924</u>	<u>1,358,638</u>	<u>380,326</u>	<u>1,080,000</u>	<u>8,126,000</u>
Participant's Contribution							
Las Virgenes Municipal Water District							
Operations	8,131,007	8,254,018	8,624,539	8,726,403	8,081,173	8,889,799	9,140,809
Capital Projects	2,776,203	4,360,957	2,581,699	4,000,279	2,097,551	8,101,971	5,350,447
Total Las Virgenes	<u>10,907,210</u>	<u>12,614,975</u>	<u>11,206,238</u>	<u>12,726,682</u>	<u>10,178,724</u>	<u>16,991,770</u>	<u>14,491,256</u>
Triunfo Sanitation District							
Operations	3,873,043	3,783,274	4,305,046	4,306,286	3,870,097	4,503,373	4,610,583
Capital Projects	1,156,096	1,816,036	1,075,099	1,779,025	874,562	3,498,762	2,265,138
Total Triunfo	<u>5,029,139</u>	<u>5,599,310</u>	<u>5,380,145</u>	<u>6,085,311</u>	<u>4,744,659</u>	<u>8,002,135</u>	<u>6,875,721</u>
Total Sources of Funds	<u>19,239,344</u>	<u>21,330,015</u>	<u>18,960,537</u>	<u>22,716,513</u>	<u>17,816,484</u>	<u>28,564,126</u>	<u>31,969,051</u>

Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget is \$28.6 million for FY 2016-17, and \$32.0 million for FY 2017-18, as shown below.



The proposed operating expenses for FY 2016-17 are approximately \$305,000, or 2.0% higher than the adopted budget for FY 2015-16. The main drivers for the increased operating expenses are a projected increase of approximately \$214,000 in outside services due to new regulatory requirements for increased weed abatement in FY 2016-17, and additional allocated labor costs of approximately \$226,000. These increases are offset by a projected decrease in electricity costs of \$150,000 as a result of a rate decrease.

The proposed capital improvement project (CIP) budget for FY16/17 is approximately \$5.5 million higher than the budget for FY15/16. 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 \$5.8 million (25.7%) higher than the FY15/16 approved budget due to the increases in operating budgets.

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

	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 BUDGET	FY2015-16 EST. ACTUAL	FY2016-17 BUDGET	FY2017-18 BUDGET
Operating Expenses							
Las Virgenes Municipal Water District	10,463,896	10,454,069	10,222,574	10,540,245	9,871,641	10,664,344	10,905,366
Triunfo Sanitation District	4,843,149	4,698,953	4,966,985	5,058,326	4,612,404	5,239,049	5,342,100
Total Operating Expenses	15,307,045	15,153,022	15,189,559	15,598,571	14,484,045	15,903,393	16,247,466
Non-Operating Expenses							
Las Virgenes Municipal Water District	0	0	80,611	0	0	0	0
Triunfo Sanitation District	0	0	33,569	0	0	0	0
Total Non-Operating Expenses	0	0	114,180	0	0	0	0
Capital Projects							
Las Virgenes Municipal Water District	2,776,203	4,360,957	2,581,699	4,945,357	2,351,941	8,850,331	11,073,283
Triunfo Sanitation District	1,156,096	1,816,036	1,075,099	2,172,585	980,498	3,810,402	4,648,302
Total Capital Projects	3,932,299	6,176,993	3,656,798	7,117,942	3,332,439	12,660,733	15,721,585
Total Uses of Funds	19,239,344	21,330,015	18,960,537	22,716,513	17,816,484	28,564,126	31,969,051

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, 2016 proposed wholesale rate for recycled water with pumping is \$423.41 per acre foot, which is lower than the previous rate of \$436.96 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the proposed rate of \$315.53 per acre foot is an increase from \$310.08 per acre foot in the prior year.

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.

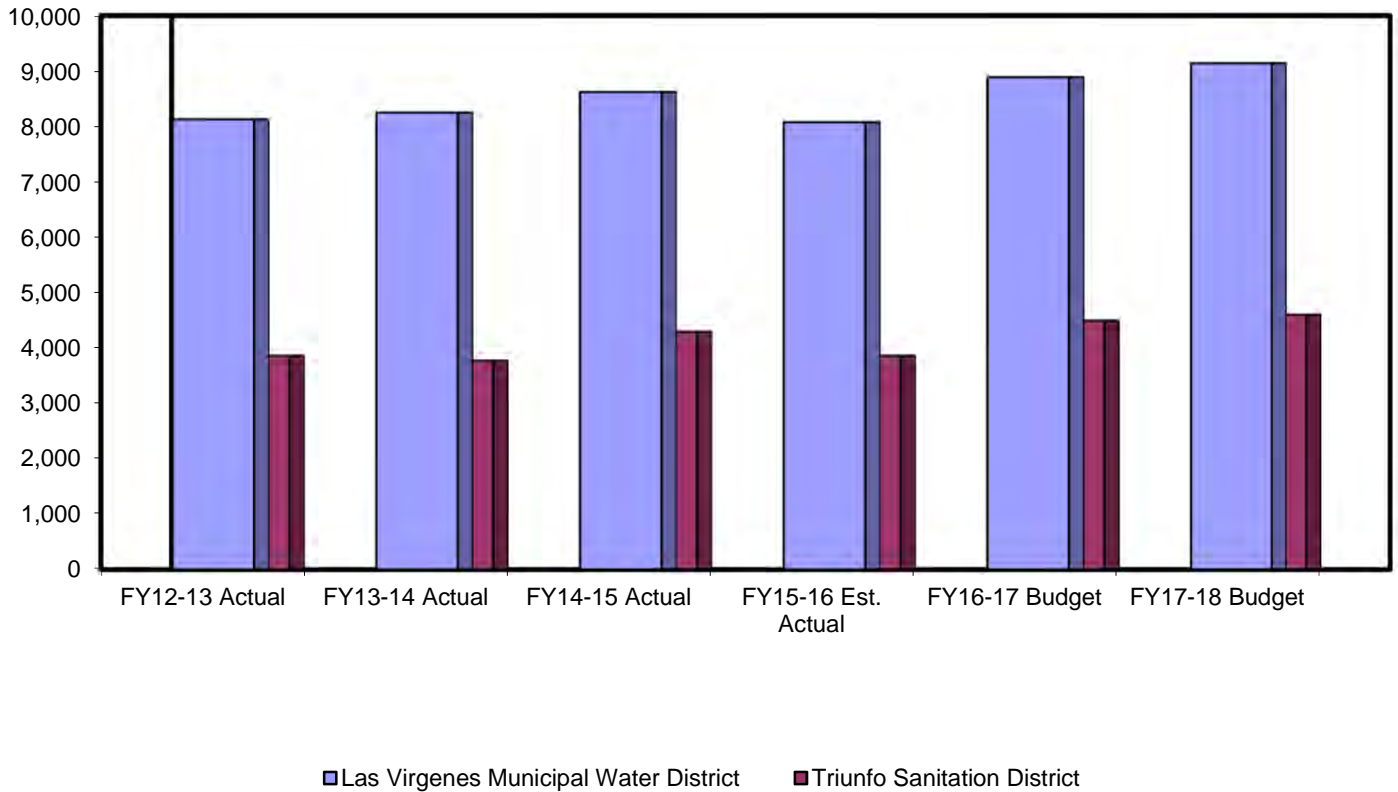
The FY 2016-17 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$16.0 million. Of this total, \$5.68 million is allocated to the JPA based upon projected labor hours. For FY 2017-18, \$16.4 million total and \$5.86 allocated.

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)**

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
JPA Revenues	3,278	3,103	2,326	2,513	2,490	2,476
JPA Expenses	15,307	15,153	15,189	14,484	15,903	16,247
Net Operating Expense	12,029	12,050	12,863	11,971	13,413	13,771
Non-Operating Revenue (Expense)	25	13	(66)	20	20	20
Net Expenses	12,004	12,037	12,929	11,951	13,393	13,751
Las Virgenes Municipal Water District	8,131	8,254	8,624	8,081	8,890	9,141
Triunfo Sanitation District	3,873	3,783	4,305	3,870	4,503	4,610
Total Allocated Expenses	12,004	12,037	12,929	11,951	13,393	13,751



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4235 RW Sales - LVMWD	\$2,218,255	\$2,052,560	\$1,508,136	\$1,761,572	\$1,665,136	\$1,664,596	\$1,654,203
4240 RW Sales - TSD	789,907	839,098	626,542	704,310	747,639	745,625	741,871
4245 MWD Incentive - Local Projects	194,055	107,800	100,331	0	0	0	0
4505 Other Income from Operations	61,853	63,028	54,523	65,000	65,000	65,000	65,000
4510 Compost Sales	13,781	40,390	36,698	15,000	35,000	15,000	15,000
TOTAL OPERATING REVENUES	\$3,277,851	\$3,102,876	\$2,326,230	\$2,545,882	\$2,512,775	\$2,490,221	\$2,476,074
SOURCE OF SUPPLY							
5115 Purchased Water - Potable Suppl	0	0	136,529	0	0	0	0
OPERATIONS DIVISION EXPENSE							
5400 Labor	1,906,514	1,851,775	1,833,291	1,860,660	1,794,950	1,862,173	1,935,364
5405.1 Electricity	2,202,452	2,746,502	2,547,058	2,543,565	2,480,686	2,393,041	2,470,770
5405.2 Telephone	16,355	20,587	21,501	20,084	26,515	25,112	25,488
5405.3 Natural Gas	13,168	11,782	23,294	12,452	13,706	16,385	16,631
5405.4 Water	11,956	10,520	11,141	12,514	6,296	9,580	9,725
5410 Supplies/Material	87,208	101,724	58,280	67,674	65,586	74,350	75,365
5410.1 Fuel	16,617	15,979	14,978	18,600	11,312	14,604	15,233
5410.5 Ferric Chloride	90,209	84,096	60,306	84,709	64,200	69,500	70,700
5410.6 Defoamer/Deodorant	9,895	5,992	5,990	6,832	0	6,800	0
5410.7 Polymer	195,755	167,894	114,821	162,024	69,741	117,485	119,247
5410.8 Amendment	206,434	242,394	181,136	186,623	193,587	193,000	195,000
5410.9 Alum	31,739	25,577	14,569	25,600	14,500	25,600	25,900
5410.10 Sodium Hypochlorite	272,820	272,557	243,406	333,518	159,000	160,000	160,000
5410.11 Sodium Bisulfite	158,802	187,291	150,059	188,826	128,000	130,000	130,000
5410.13 Aqua Ammonia	19,732	18,298	20,249	25,000	43,313	50,000	50,000
5415 Outside Services	49,041	30,376	42,275	66,720	52,045	52,349	40,997
5417 Odor Control	67,805	99,259	130,480	108,000	96,380	141,200	141,800
5420 Permits and Fee	158,164	172,834	188,358	185,511	180,823	190,482	193,249
5425 Consulting Services	21,090	10,142	11,582	0	0	0	0
5430 Capital Outlay	51,267	38,610	16,609	30,500	26,500	82,000	0
Sub-total	\$5,587,023	\$6,114,189	\$5,689,383	\$5,939,412	\$5,427,140	\$5,613,661	\$5,675,469
MAINTENANCE DIVISION EXPENSE							
5500 Labor	1,348,996	1,204,745	1,259,216	1,294,284	1,191,661	1,408,815	1,445,396
5510 Supplies/Material	515,952	423,874	532,159	414,384	429,505	477,008	484,164
5515 Outside Services	532,242	214,212	362,683	295,232	361,555	509,015	313,657
5518 Building Maintenance	124,365	115,790	108,602	117,472	95,437	107,000	108,605
5520 Permits and Fee	280	937	768	500	500	500	500
5525 Consulting Services	5,100	0	4,002	0	0	0	0
5530 Capital Outlay	0	47,789	23,670	129,000	40,000	143,000	275,640
Sub-total	\$2,526,935	\$2,007,347	\$2,291,100	\$2,250,872	\$2,118,658	\$2,645,338	\$2,627,962
INVENTORY EXPENSES							
5536 Inventory Adjustment	9,463	50	12,800	3,100	4,000	4,400	4,840
PUBLIC INFORMATION							
6602 School Education Program	2,511	5,156	10,509	8,393	8,272	9,915	11,975
6604 Public Education Program	43,641	66,785	39,331	67,398	64,891	67,634	71,835
6606 Community Group Outreach	4,859	373	1,184	10,195	4,958	5,015	6,525
6608 Intergovernmental Coordination	5,486	1,872	1,842	10,712	2,500	10,342	10,618
Sub-total	\$56,497	\$74,186	\$52,866	\$96,698	\$80,621	\$92,906	\$100,953
RESOURCE CONSERVATION							
6788 District Sprayfield	296,358	267,574	254,095	274,676	267,121	311,384	311,920
6789 005 Discharge	20,163	350	5,523	384	360	370	380
6785 Watershed Programs	87,932	23,796	27,504	83,596	8,661	88,389	89,474
Sub-total	\$404,453	\$291,720	\$287,122	\$358,656	\$276,142	\$400,143	\$401,774

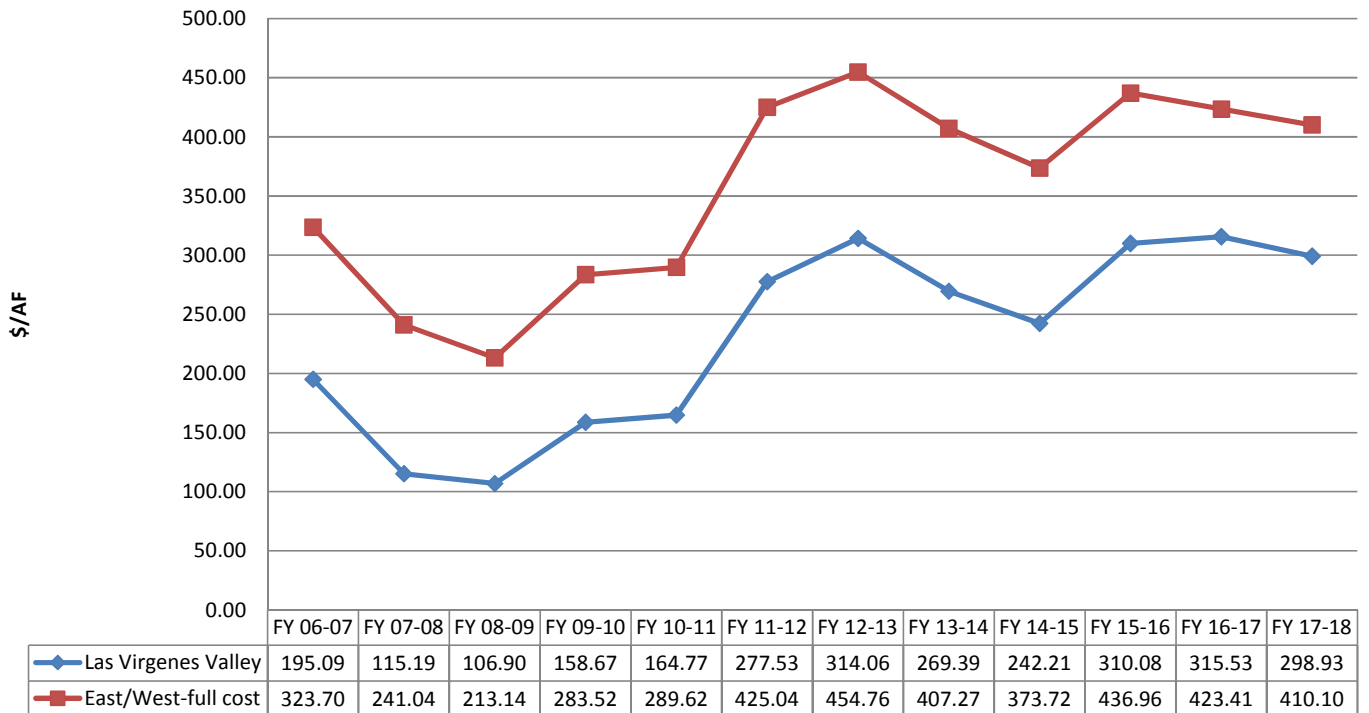
**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
SPECIALTY EXPENSES							
5700 SCADA Services	77,970	88,895	68,401	110,646	121,190	135,650	142,568
5710.2 Technical Services	15,625	0	1,090	12,924	1,293	320	332
5712 Compost Sales/Use Tax	3,747	7,852	4,549	4,000	2,392	4,000	4,000
5715.2 Other Lab Services	162,451	148,230	147,489	150,292	110,327	151,292	153,562
5715.3 Tapia Lab Sampling	128,283	135,336	140,569	130,917	151,584	132,887	137,915
7202 Allocated Lab Expense	382,094	356,930	351,743	391,208	351,978	397,304	411,386
Sub-total	\$770,170	\$737,243	\$713,841	\$799,987	\$738,764	\$821,453	\$849,763
ADMINISTRATIVE EXPENSES							
6872 Litigation/Outside Services	89,933	88,533	219,268	50,000	150,000	50,000	50,000
6874 Litigation/District Costs	0	0	0	0	5,000	0	0
6516 Other Professional Services	15,069	92,259	20,186	75,000	100,000	6,540	50,000
6517 Audit Fees	5,300	5,300	2,500	5,300	2,575	2,650	2,730
7110 Travel/Misc Staff Expense	619	13	54	0	26	0	0
7135.1 Property Insurance	59,731	55,127	55,181	56,726	55,132	56,801	59,073
7135.4 Earthquake Insurance	92,878	92,800	89,726	92,238	88,786	91,475	95,134
7145 Claims Paid	0	0	147,000	0	72,000	0	0
7153 TSD Staff Services	0	500	4,036	5,000	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	355,476	389,038	344,732	337,598	336,150	336,456	377,798
7203 Allocated Building Maint	105,823	80,473	88,082	102,117	90,453	95,565	85,410
7225 Allocated Support Services	3,719,446	3,413,211	3,432,606	3,817,509	3,402,787	4,044,489	4,177,028
7226 Allocated Operations Services	1,508,229	1,711,033	1,602,547	1,608,358	1,530,811	1,636,516	1,684,532
Sub-total	\$5,952,504	\$5,928,287	\$6,005,918	\$6,149,846	\$5,838,720	\$6,325,492	\$6,586,705
TOTAL EXPENSES	\$15,307,045	\$15,153,022	\$15,189,559	\$15,598,571	\$14,484,045	\$15,903,393	\$16,247,466
NET OPERATING EXPENSE	\$12,029,194	\$12,050,146	\$12,863,329	\$13,052,689	\$11,971,270	\$13,413,172	\$13,771,392

Annual JPA Wholesale Recycled Water Sales



JPA Wholesale Recycled Water rates



**FISCAL YEAR 2015-16 ESTIMATED ACTUAL
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS**

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	139,051	0	0	0	0	139,051
TREATMENT RECLAMATION	0	4,431,353	2,760,845	0	0	7,192,198
TREATMENT COMPOSTING	0	2,728,430	1,612,493	0	0	4,340,923
TREATMENT INJECTION	0	150,909	142,691	0	0	293,600
PUMP STATIONS	0	1,231,284	0	0	0	1,231,284
TANKS/RESERVOIR WELLS	0	108,590	0	0	0	108,590
SYSTEM OPERATION	0	32,533	0	0	0	32,533
WATER SYSTEM	0	94,154	0	0	0	94,154
ADMINISTRATIVE EXPENSES	0	1,045,137	0	2,575	0	1,047,712
TAPIA WAREHOUSE	0	4,000	0	0	0	4,000
REVENUES	0	(2,512,775)	0	0	(20,000)	(2,532,775)
TOTAL EXPENSES	139,051	7,313,615	4,516,029	2,575	(20,000)	11,951,270

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	50,476	53.1%	4,415,329	38.5%	1,738,671	25.0%	644	82.2%	(16,449)	51.8%	6,188,671
U-2 SANITATION DISTRICT	3.1%	4,311	17.5%	1,455,146	21.4%	966,430	25.0%	644	0.0%	0	20.3%	2,426,531
RECYCLED WATER FUND				(534,029)								(534,029)
LVMWD	39.4%	54,787	70.6%	5,336,446	59.9%	2,705,101	50.0%	1,288	82.2%	(16,449)	72.1%	8,081,173
TRIUNFO SANITATION DISTRICT	60.6%	84,264	29.4%	1,977,169	40.1%	1,810,928	50.0%	1,287	17.8%	(3,551)	27.9%	3,870,097
TOTAL ALLOCATION	100.0%	139,051	100.0%	7,313,615	100.0%	4,516,029	100.0%	2,575	100.0%	(20,000)	100.0%	11,951,270

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

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	2.35	858	38.5%	6,188,671	7,215	49.6%	18,621	126
U-2 SANITATION DISTRICT	1.31	478	21.4%	2,426,531	5,075	19.4%	6,736	194
LVMWD	3.66	1,336	59.9%	8,615,202	6,449	69.0%	25,357	144
TRIUNFO SANITATION DISTRICT	2.45	894	40.1%	3,870,097	4,328	31.0%	12,257	200
TOTAL ALL PARTICIPANTS	6.11	2,230	100.0%	12,485,299 *	5,598	100.0%	37,614	162
RETURN FLOWS	1.30	475						
WESTLAKE WELLS	0.23	84						
	7.64	2,789						

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

FISCAL YEAR 2016-17 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	243,133	0	0	0	0	243,133
TREATMENT RECLAMATION	0	4,719,198	3,090,002	0	0	7,809,200
TREATMENT COMPOSTING	0	3,113,986	1,953,040	0	0	5,067,026
TREATMENT INJECTION	0	224,835	161,722	0	0	386,557
PUMP STATIONS	0	1,171,517	0	0	0	1,171,517
TANKS/RESERVOIR WELLS	0	118,001	0	0	0	118,001
SYSTEM OPERATION	0	38,178	0	0	0	38,178
WATER SYSTEM	0	116,815	0	0	0	116,815
ADMINISTRATIVE EXPENSES	0	945,916	0	2,650	0	948,566
TAPIA WAREHOUSE	0	4,400	0	0	0	4,400
REVENUES	0	(2,490,221)	0	0	(20,000)	(2,510,221)
TOTAL EXPENSES	243,133	7,962,625	5,204,764	2,650	(20,000)	13,393,172

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	A		B		C		D		E		TOTAL	
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	88,257	53.1%	4,677,083	38.2%	1,988,220	25.0%	663	82.2%	(16,449)	50.3%	6,737,774
U-2 SANITATION DISTRICT	3.1%	7,537	17.5%	1,541,411	23.5%	1,223,120	25.0%	663	0.0%	0	20.7%	2,772,731
RECYCLED WATER FUND				(620,706)								(620,706)
TOTAL LVMWD	39.4%	95,794	70.6%	5,597,788	61.7%	3,211,340	50.0%	1,326	82.2%	(16,449)	71.0%	8,889,799
TRIUNFO SANITATION DISTRICT	60.6%	147,339	29.4%	2,364,837	38.4%	1,993,424	50.0%	1,324	17.8%	(3,551)	29.0%	4,503,373
TOTAL ALLOCATION	100.0%	243,133	100.0%	7,962,625	100.1%	5,204,764	100.0%	2,650	100.0%	(20,000)	100.0%	13,393,172

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JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
FY 2016-17

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	2.41	880	38.2%	6,737,774	7,660	48.1%	18,750	129
U-2 SANITATION DISTRICT	1.48	540	23.5%	2,772,731	5,133	19.8%	6,718	220
LVMWD	3.89	1,420	61.7%	9,510,505	6,698	67.9%	25,468	153
TRIUNFO SANITATION DISTRICT	2.42	883	38.4%	4,503,373	5,098	32.1%	12,257	197
TOTAL ALL PARTICIPANTS	6.31	2,303	100.1%	14,013,878 *	6,085	100.0%	37,225	167
RETURN FLOWS	1.29	471						
WESTLAKE WELLS	0.25	91						
	7.85	2,865						

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

FISCAL YEAR 2017-18 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	250,644	0	0	0	0	250,644
TREATMENT RECLAMATION	0	4,872,827	3,009,918	0	0	7,882,745
TREATMENT COMPOSTING	0	3,202,786	1,990,346	0	0	5,193,132
TREATMENT INJECTION	0	230,885	204,259	0	0	435,144
PUMP STATIONS	0	1,187,027	0	0	0	1,187,027
TANKS/RESERVOIR WELLS	0	108,523	0	0	0	108,523
SYSTEM OPERATION	0	39,346	0	0	0	39,346
WATER SYSTEM	0	104,682	0	0	0	104,682
ADMINISTRATIVE EXPENSES	0	1,038,653	0	2,730	0	1,041,383
TAPIA WAREHOUSE	0	4,840	0	0	0	4,840
REVENUES	0	(2,476,074)	0	0	(20,000)	(2,496,074)
TOTAL EXPENSES	250,644	8,313,495	5,204,523	2,730	(20,000)	13,751,392

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	TOTAL			
U-1 SANITATION DISTRICT	36.3%	90,984	53.1%	4,863,395	38.4%	1,998,537	25.0%	683	82.2%	(16,449)	50.4%	6,937,150
U-2 SANITATION DISTRICT	3.1%	7,770	17.5%	1,602,814	23.1%	1,202,245	25.0%	683	0.0%	0	20.5%	2,813,512
RECYCLED WATER FUND				(609,853)								(609,853)
TOTAL LVMWD	39.4%	98,754	70.6%	5,856,356	61.5%	3,200,782	50.0%	1,366	82.2%	(16,449)	70.9%	9,140,809
TRIUNFO SANITATION DISTRICT	60.6%	151,890	29.4%	2,457,139	38.5%	2,003,741	50.0%	1,364	17.8%	(3,551)	29.1%	4,610,583
TOTAL ALLOCATION	100.0%	250,644	100.0%	8,313,495	100.0%	5,204,523	100.0%	2,730	100.0%	(20,000)	100.0%	13,751,392

GROUP

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JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
FY 2017-18

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	2.42	883	38.4%	6,937,150	7,854	48.3%	18,750	129
U-2 SANITATION DISTRICT	1.46	533	23.1%	2,813,511	5,280	19.6%	6,718	217
LVMWD	3.88	1,416	61.5%	9,750,661	6,885	67.9%	25,468	152
TRIUNFO SANITATION DISTRICT	2.43	887	38.5%	4,610,583	5,198	32.1%	12,257	198
TOTAL ALL PARTICIPANTS	6.31	2,303	100.0%	14,361,244 *	6,235	100.0%	37,725	167
RETURN FLOWS	1.28	467						
WESTLAKE WELLS	0.25	91						
	7.84	2,862						

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

RW WHOLESALE RATE COMPUTATIONS

FY 2016-17 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,171,517	580,002	591,515	
Reservoirs	118,001	118,001		
System Operations	38,178	38,178		
Distribution	116,815	116,815		
RW Operations	<u>1,444,511</u>			
RW Ops/Total JPA Ops	9.1%			
Total JPA Admin	952,966			
RW Administration	86,558	86,558		
subtotal:Operations & Admin	<u>1,531,069</u>	<u>939,554</u>		
Depreciation FY14-15	879,187	879,187	-	
Total Cost	<u>\$ 2,410,256</u>	<u>\$ 1,818,741</u>	<u>\$ 591,515</u>	

Costs per Acre Foot	<u>\$ 315.53</u>	<u>\$ 107.88</u>	<u>\$ 423.41</u>
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FY 2016-17 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	281	\$ 315.53 /AF	\$ 88,663.93
LVMWD East	1,477	\$ 423.41 /AF	\$ 625,376.57
LVMWD West	2,245	\$ 423.41 /AF	\$ 950,555.45
Total LVMWD	<u>4,003</u>		<u>\$ 1,664,595.95</u>
TSD	1,761	\$ 423.41 /AF	\$ 745,625.01
	<u>5,764</u>		<u>\$ 2,410,220.96</u>

RW WHOLESALE RATE COMPUTATIONS

FY 2017-18 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,187,027	560,912	626,115	
Reservoirs	108,523	108,523		
System Operations	39,346	39,346		
Distribution	104,682	104,682		
RW Operations	<u>1,439,578</u>			
RW Ops/Total JPA Ops	8.9%			
Total JPA Admin	1,046,223			
RW Administration	92,699	92,699		
subtotal:Operations & Admin	<u>1,532,277</u>	<u>906,162</u>		
Est. Depreciation FY15-16	863,814	863,814	-	
Total Cost	<u>\$ 2,396,091</u>	<u>\$ 1,769,976</u>	<u>\$ 626,115</u>	
Costs per Acre Foot		<u>\$ 298.93</u>	<u>\$ 111.17</u>	<u>\$ 410.10</u>

FY 2017-18 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	289	\$ 298.93 /AF	\$ 86,390.77
LVMWD East	1,517	\$ 410.10 /AF	\$ 622,121.70
LVMWD West	2,306	\$ 410.10 /AF	\$ 945,690.60
Total LVMWD	<u>4,112</u>		<u>\$ 1,654,203.07</u>
TSD	1,809	\$ 410.10 /AF	\$ 741,870.90
	<u>5,921</u>		<u>\$ 2,396,073.97</u>

JOINT POWERS AUTHORITY

Operating Revenues – 751000

LINE ITEM EXPLANATIONS

4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District. Wholesale rates are set to recover the costs of operating and administering the Recycled Water backbone distribution system. 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 were projected at FY 2014-15 levels, less 8% reduction, estimated for water conservation/drought restrictions. For FY16-17 and for FY17-18 sales are projected to increase 3% annually.

4240 Recycled Water Sales - TSD – Wholesale recycled water sales to Triunfo Sanitation District. Wholesale rates are set in the same manner as described above.

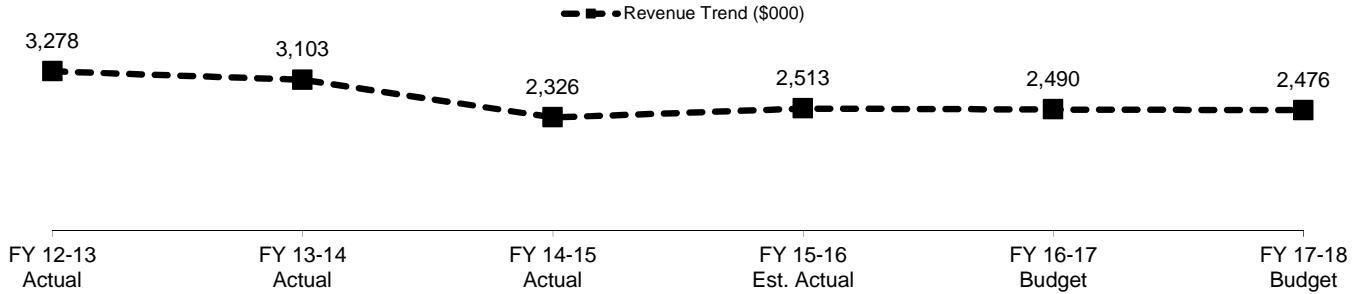
4245 MWD Incentive Local Projects – Funding from Metropolitan Water District to encourage reduction of potable water demand up to 700 af per year at \$154/af. The twenty-five (25) year agreement between the MWD and the JPA expired in November, 2014.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4235 RW Sales - LVMWD	\$2,218,255	\$2,052,560	\$1,508,136	\$1,761,572	\$1,665,136	\$1,664,596	\$1,654,203
4240 RW Sales - TSD	789,907	839,098	626,542	704,310	747,639	745,625	741,871
4245 MWD Incentive - Local Projects	194,055	107,800	100,331	0	0	0	0
4505 Other Income from Operations	61,853	63,028	54,523	65,000	65,000	65,000	65,000
4510 Compost Sales	13,781	40,390	36,698	15,000	35,000	15,000	15,000
TOTAL OPERATING REVENUES	\$3,277,851	\$3,102,876	\$2,326,230	\$2,545,882	\$2,512,775	\$2,490,221	\$2,476,074



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 FY16-17 or FY 17-18.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

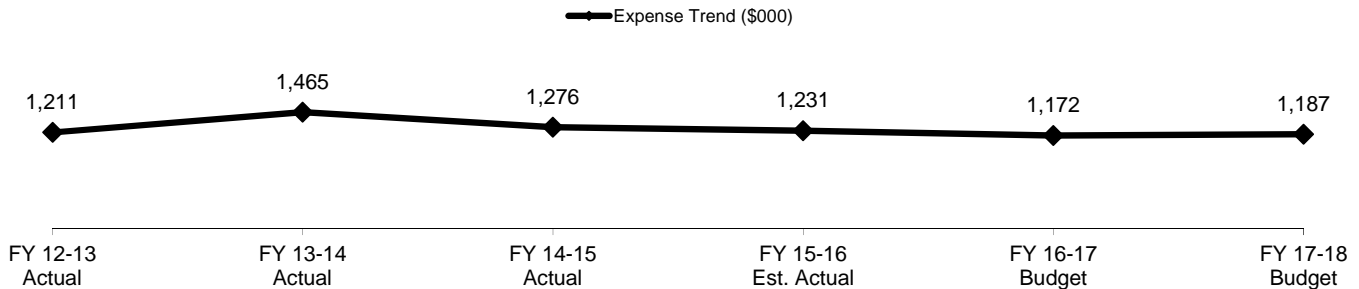
- 5400 Labor – Primarily labor hours worked by Water Treatment and Production and Water Reclamation personnel to operate and provide preventive maintenance to equipment and facilities at the various Joint Powers Authority pump stations.
- 5405.1 Energy – Energy costs for recycled water pump stations. 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.
- 5430 Cla Val parts (\$45K).

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$21,944	\$34,886	\$38,232	\$28,464	\$29,048	\$30,749	\$31,462
5405.1 Electricity	1,087,035	1,326,341	1,049,230	1,122,544	1,081,180	961,813	1,018,073
5410 Supplies/Material	7,418	18,644	15,667	13,000	12,000	14,000	14,200
5415 Outside Services	660	275	4,072	2,500	6,045	4,900	5,000
5430 Capital Outlay	0	0	0	0	0	45,000	0
Sub-total	\$1,117,057	\$1,380,146	\$1,107,201	\$1,166,508	\$1,128,273	\$1,056,462	\$1,068,735
MAINTENANCE DIVISION EXPENSE							
5500 Labor	24,328	5,194	45,538	26,693	22,247	23,722	24,338
5510 Supplies/Material	5,738	14,748	7,599	7,500	6,500	7,800	7,917
5515 Outside Services	968	1,882	744	1,250	900	1,200	1,250
Sub-total	\$31,034	\$21,824	\$53,881	\$35,443	\$29,647	\$32,722	\$33,505
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	44,455	42,107	78,366	57,552	50,601	58,615	60,420
7226 Allocated Operations Services	18,028	21,107	36,585	24,247	22,763	23,718	24,367
Sub-total	\$62,483	\$63,214	\$114,951	\$81,799	\$73,364	\$82,333	\$84,787
TOTAL EXPENSES	\$1,210,574	\$1,465,184	\$1,276,033	\$1,283,750	\$1,231,284	\$1,171,517	\$1,187,027



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 FY16-17 or FY 17-18.

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, weed 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. FY17 request includes an additional request (above status quo spending) of \$12 for tank diving.

5420 Well 1 & 2 water rights.

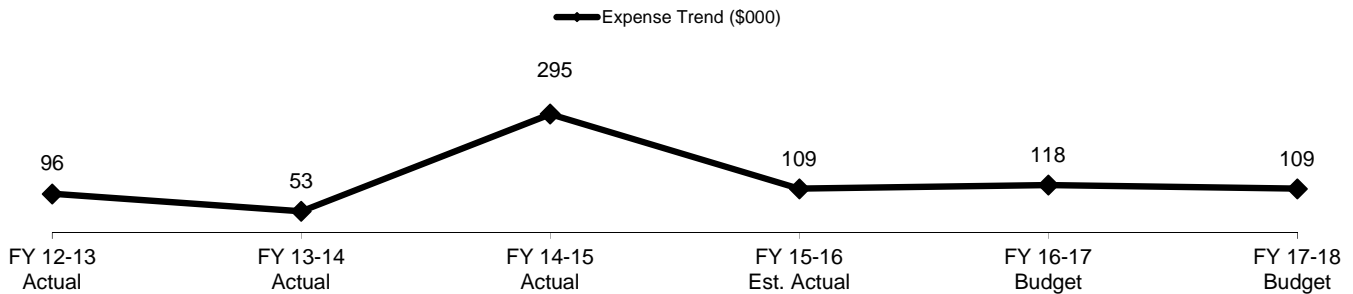
MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
SOURCE OF SUPPLY							
5115 Purchased Water - Potable Suppl	\$0	\$0	\$136,529	\$0	0	\$0	\$0
OPERATIONS DIVISION EXPENSE							
5400 Labor	20,582	9,797	21,817	16,663	14,993	15,030	15,356
5405.1 Electricity	12,444	16,929	16,968	13,311	17,300	17,502	17,765
5405.2 Telephone	487	607	801	564	1,041	1,080	1,096
5410 Supplies/Material	4,686	1,267	362	2,952	3,500	2,500	2,530
5415 Outside Services	7,995	5,398	14,300	14,000	9,000	21,849	9,997
5420 Permits and Fee	295	100	100	100	100	100	102
Sub-total	\$46,489	\$34,098	\$54,348	\$47,590	\$45,934	\$58,061	\$46,846
MAINTENANCE DIVISION EXPENSE							
5500 Labor	2,649	992	25,650	1,407	15,596	14,765	15,179
5510 Supplies/Material	(17)	0	9,602	0	0	0	0
5515 Outside Services	14,386	516	1,155	1,200	1,155	1,260	1,279
Sub-total	\$17,018	\$1,508	\$36,407	\$2,607	\$16,751	\$16,025	\$16,458
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	23,192	11,365	46,352	20,232	31,661	31,265	32,223
7226 Allocated Operations Services	9,405	5,698	21,639	8,524	14,244	12,650	12,996
Sub-total	\$32,597	\$17,063	\$67,991	\$28,756	\$45,905	\$43,915	\$45,219
TOTAL EXPENSES	\$96,104	\$52,669	\$295,275	\$78,953	\$108,590	\$118,001	\$108,523



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 FY16-17 or FY 17-18.

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 –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.

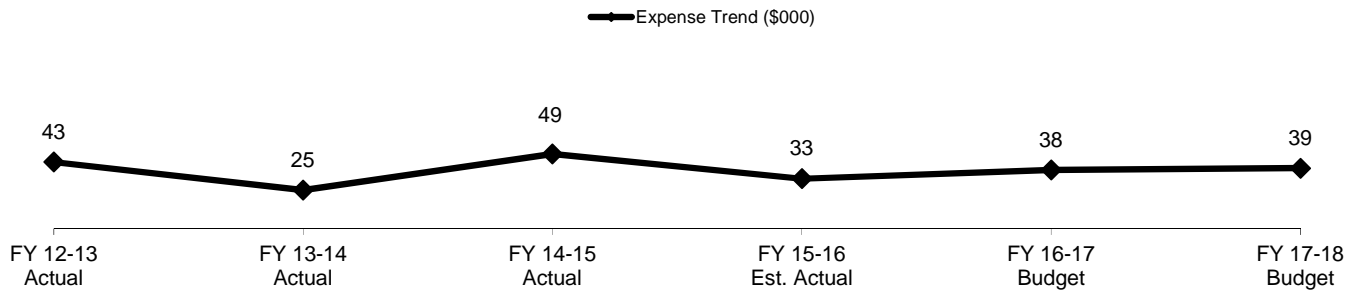
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$12,527	\$7,938	\$16,490	\$8,003	\$10,327	\$9,334	\$9,623
5420 Permits and Fee	88	88	88	88	88	88	89
Sub-total	\$12,615	\$8,026	\$16,578	\$8,091	\$10,415	\$9,422	\$9,712
MAINTENANCE DIVISION EXPENSE							
5500 Labor	3,282	1,785	2,966	2,369	434	3,024	3,127
5510 Supplies/Material	0	36	591	600	4,297	1,000	1,015
Sub-total	\$3,282	\$1,821	\$3,557	\$2,969	\$4,731	\$4,024	\$4,142
SPECIALTY EXPENSES							
5700 SCADA Services	1,995	0	413	2,668	1,301	2,802	2,901
5710.2 Technical Services	0	0	0	297	0	320	332
Sub-total	\$1,995	\$0	\$413	\$2,965	\$1,301	\$3,122	\$3,233
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	18,155	10,151	19,209	13,253	11,095	15,386	15,863
7226 Allocated Operations Services	7,362	5,089	8,968	5,584	4,991	6,224	6,396
Sub-total	\$25,517	\$15,240	\$28,177	\$18,837	\$16,086	\$21,610	\$22,259
TOTAL EXPENSES	\$43,409	\$25,087	\$48,725	\$32,862	\$32,533	\$38,178	\$39,346



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 FY16-17 or FY 17-18.

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.
- 5430 FY16-17 request is for valve repairs (\$15,000).

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

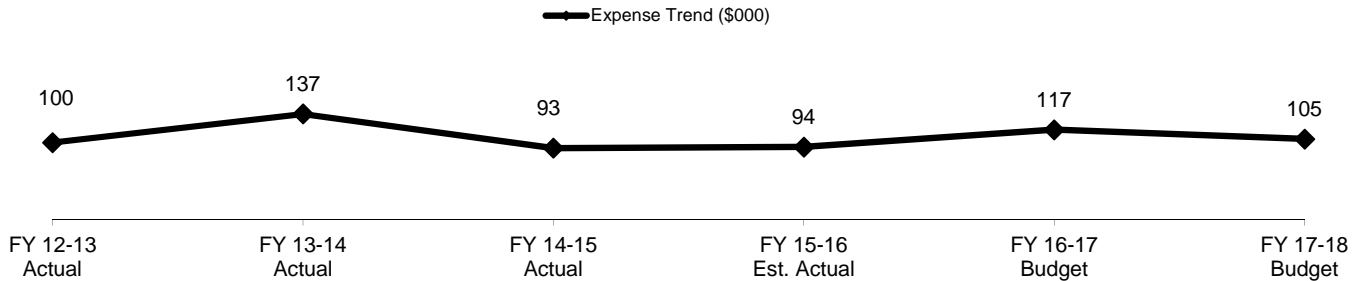
- 5500 Labor – Primarily labor hours worked by Construction Section personnel to provide maintenance and pipeline location in the recycled water distribution pipeline system.
- 5510 Supplies/Materials – Items required by staff to maintain the recycled water distribution system, such as valves, pipe, 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$4,324	\$5,414	\$1,580	\$3,976	\$1,874	\$3,365	\$3,443
5410 Supplies/Material	582	186	475	722	250	350	355
5415 Outside Services	0	0	0	10,000	10,000	0	0
5430 Capital Outlay	0	0	0	0	0	15,000	0
Sub-total	\$4,906	\$5,600	\$2,055	\$14,698	\$12,124	\$18,715	\$3,798
MAINTENANCE DIVISION EXPENSE							
5500 Labor	25,630	37,940	21,797	25,364	22,984	28,201	29,274
5510 Supplies/Material	2,065	4,751	3,156	2,965	2,900	4,000	4,060
5515 Outside Services	24,801	23,833	32,534	20,453	19,500	20,000	20,300
5520 Permits and Fee	280	937	768	500	500	500	500
Sub-total	\$52,776	\$67,461	\$58,255	\$49,282	\$45,884	\$52,701	\$54,134
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	30,156	42,891	22,269	30,738	24,931	32,322	33,316
7226 Allocated Operations Services	12,229	21,501	10,397	12,949	11,215	13,077	13,434
Sub-total	\$42,385	\$64,392	\$32,666	\$43,687	\$36,146	\$45,399	\$46,750
TOTAL EXPENSES	\$100,067	\$137,453	\$92,976	\$107,667	\$94,154	\$116,815	\$104,682



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 FY16-17 or FY 17-18.

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).

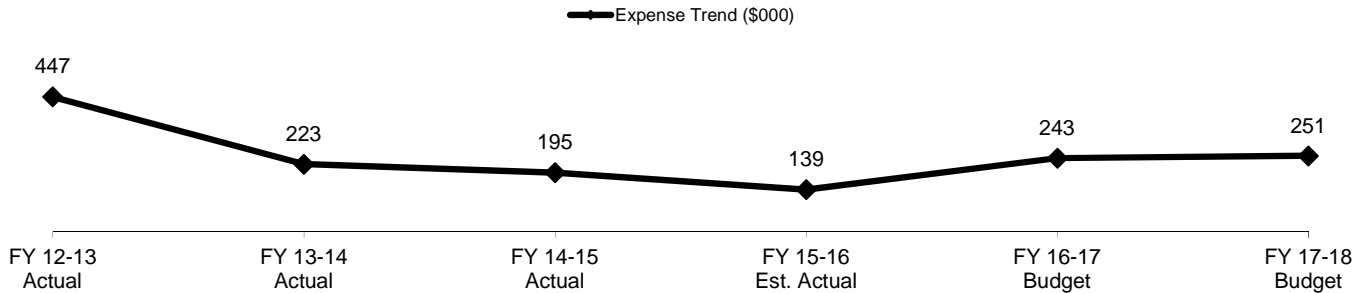
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$0	\$0	\$0	\$72	\$0	\$0	\$0
5405.1 Electricity	283	310	313	336	318	348	353
5405.4 Water	204	0	0	223	0	200	203
5420 Permits and Fee	1,695	9,316	472	1,750	1,750	1,750	1,776
Sub-total	\$2,182	\$9,626	\$785	\$2,381	\$2,068	\$2,298	\$2,332
MAINTENANCE DIVISION EXPENSE							
5500 Labor	71,849	74,876	57,136	73,537	43,499	83,959	87,304
5510 Supplies/Material	502	26	5,469	2,600	2,629	2,708	2,749
5515 Outside Services	234,534	27,703	49,330	30,228	28,000	33,755	34,261
Sub-total	\$306,885	\$102,605	\$111,935	\$106,365	\$74,128	\$120,422	\$124,314
SPECIALTY EXPENSES							
5710.2 Technical Services	15,625	0	0	12,627	0	0	0
Sub-total	\$15,625	\$0	\$0	\$12,627	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	87,211	73,702	55,955	87,736	43,351	85,725	88,362
7226 Allocated Operations Services	35,365	36,947	26,123	36,964	19,504	34,688	35,636
Sub-total	\$122,576	\$110,649	\$82,078	\$124,700	\$62,855	\$120,413	\$123,998
TOTAL EXPENSES	\$447,268	\$222,880	\$194,798	\$246,073	\$139,051	\$243,133	\$250,644



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 FY16-17 or FY 17-18.

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 – FY16-17 proposal includes air boots(\$5K), ammonia probe (7K), turbidity analyzer (\$10K).

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. FY 16-17 weed abatement increase estimated at \$100K.
- 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 FY16-17 items include switchgear preventative maintenance (\$40K), actuator replacements (\$35K) and calibration (\$14K).

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.

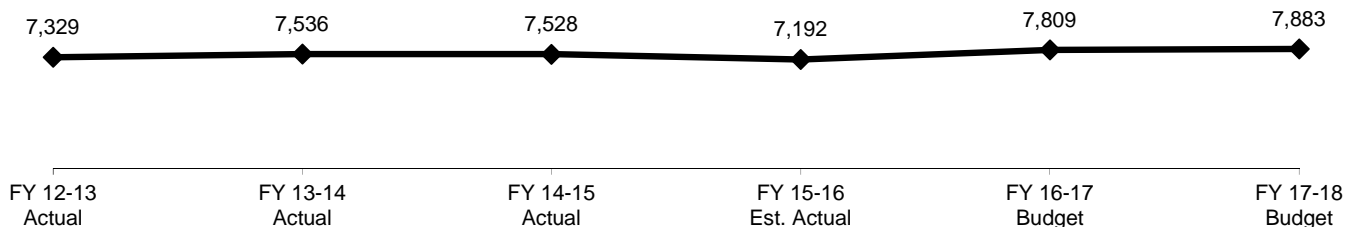
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$1,099,049	\$1,071,046	\$1,062,903	\$967,801	\$988,166	\$1,026,320	\$1,069,822
5405.1 Electricity	710,594	960,665	998,142	966,260	941,377	966,728	981,229
5405.2 Telephone	10,860	12,353	14,294	12,984	17,560	16,560	16,808
5405.3 Natural Gas	9,717	10,868	10,131	10,452	9,255	10,085	10,236
5405.4 Water	3,779	4,047	3,252	3,753	3,014	3,500	3,553
5410 Supplies/Material	29,526	39,840	17,275	10,000	25,000	32,000	32,480
5410.1 Fuel	4,440	4,596	7,161	7,200	4,700	6,000	6,500
5410.5 Ferric Chloride	90,209	84,096	60,306	84,709	64,200	69,500	70,700
5410.6 Defoamer/Deodorant	9,895	5,992	5,990	6,832	0	6,800	0
5410.9 Alum	31,739	25,577	14,569	25,600	14,500	25,600	25,900
5410.10 Sodium Hypochlorite	272,820	272,557	243,406	333,518	159,000	160,000	160,000
5410.11 Sodium Bisulfite	158,802	187,291	150,059	188,826	128,000	130,000	130,000
5410.13 Aqua Ammonia	19,732	18,298	20,249	25,000	43,313	50,000	50,000
5415 Outside Services	24,778	20,067	18,788	30,420	21,500	20,600	20,900
5417 Odor Control	43,334	45,933	35,616	41,000	41,000	41,200	41,800
5420 Permits and Fee	84,414	88,089	106,393	101,220	101,000	106,000	107,500
5425 Consulting Services	0	7,626	11,582	0	0	0	0
5430 Capital Outlay	51,267	38,610	16,609	27,500	26,500	22,000	0
Sub-total	\$2,654,955	\$2,897,551	\$2,796,725	\$2,843,075	\$2,588,085	\$2,692,893	\$2,727,428
MAINTENANCE DIVISION EXPENSE							
5500 Labor	530,156	547,300	582,571	545,640	592,745	624,675	640,147
5510 Supplies/Material	292,844	179,603	259,856	211,032	210,000	240,000	243,600
5515 Outside Services	123,528	101,893	151,912	147,546	147,000	235,000	137,000
5518 Building Maintenance	45,392	53,394	53,940	51,000	44,700	51,000	51,765
5530 Capital Outlay	0	21,148	0	39,500	26,500	89,000	75,000
Sub-total	\$991,920	\$903,338	\$1,048,279	\$994,718	\$1,020,945	\$1,239,675	\$1,147,512
EFFLUENT DISPOSAL							
6788 District Sprayfield	296,358	267,574	254,095	274,676	267,121	311,384	311,920
6789 005 Discharge	20,163	350	5,523	384	360	370	380
Sub-total	\$316,521	\$267,924	\$259,618	\$275,060	\$267,481	\$311,754	\$312,300
SPECIALTY EXPENSES							
5700 SCADA Services	65,173	71,457	58,344	60,631	73,964	78,934	92,963
5710.2 Technical Services	0	0	922	0	1,094	0	0
5715.2 Other Lab Services	149,051	136,252	136,041	136,000	97,293	136,000	138,040
5715.3 Tapia Lab Sampling	118,981	126,090	128,179	122,029	138,605	123,872	128,559
7202 Allocated Lab Expense	347,876	324,966	320,243	356,174	320,457	361,724	374,546
Sub-total	\$681,081	\$658,765	\$643,729	\$674,834	\$631,413	\$700,530	\$734,108
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	1,909,929	1,870,810	1,895,203	1,878,205	1,851,393	2,039,221	2,110,334
7226 Allocated Operations Services	774,471	937,835	884,799	791,312	832,881	825,127	851,063
Sub-total	\$2,684,400	\$2,808,645	\$2,780,002	\$2,669,517	\$2,684,274	\$2,864,348	\$2,961,397
TOTAL EXPENSES	\$7,328,877	\$7,536,223	\$7,528,353	\$7,457,204	\$7,192,198	\$7,809,200	\$7,882,745

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 FY16-17 or FY 17-18.

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 – FY16-17 expenses include boiler water treatment services (\$2K). 5417 Odor Control –Bio filter 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

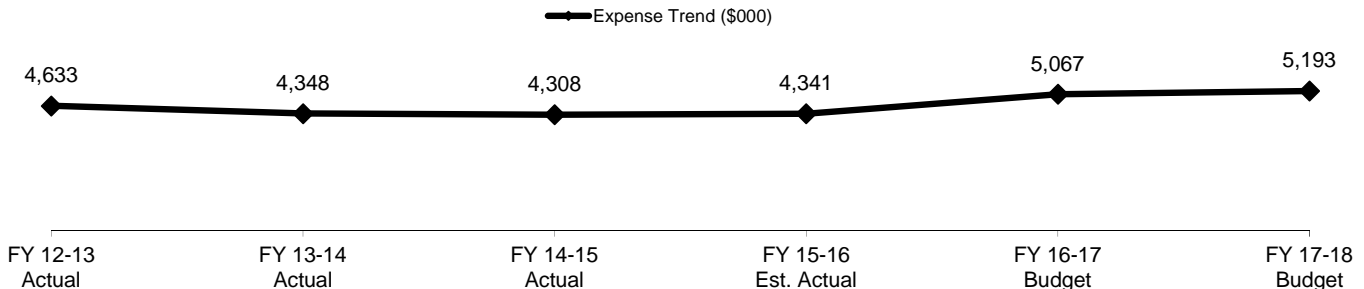
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY16-17 budget includes funding to 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. FY17 estimate includes newly required weed abatement services (\$100K).
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 FY 16-17 request includes wiring replacement (\$18K); and switchgear preventative maintenance (\$36K). FY17-18 proposed expenditures include reactor room replacement (\$9.9K), Rancho office room floor (\$5.9K), dewatering building floor (\$6.6K), maintenance shop floor replacement (\$6.6K), and rain gutter replacement (\$132K).

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$720,809	\$689,383	\$681,234	\$799,015	\$742,381	\$746,202	\$773,542
5405.1 Electricity	333,244	366,846	403,373	361,914	359,939	367,000	372,505
5405.2 Telephone	5,008	7,627	6,406	6,536	7,914	7,472	7,584
5405.3 Natural Gas	3,451	914	13,163	2,000	4,451	6,300	6,395
5405.4 Water	7,142	5,746	7,076	7,800	2,500	5,100	5,177
5410 Supplies/Material	43,927	41,787	24,501	41,000	24,836	25,500	25,800
5410.1 Fuel	9,916	6,447	5,012	8,900	3,019	4,826	4,898
5410.7 Polymer	195,755	167,894	114,821	162,024	69,741	117,485	119,247
5410.8 Amendment	206,434	242,394	181,136	186,623	193,587	193,000	195,000
5415 Outside Services	15,608	4,636	5,115	9,800	5,500	5,000	5,100
5417 Odor Control	24,471	53,063	94,864	67,000	55,380	100,000	100,000
5420 Permits and Fee	19,390	9,073	12,041	10,203	6,885	10,294	10,448
5430 Capital Outlay	0	0	0	3,000	0	0	0
Sub-total	\$1,585,155	\$1,595,810	\$1,548,742	\$1,665,815	\$1,476,133	\$1,588,179	\$1,625,696
MAINTENANCE DIVISION EXPENSE							
5500 Labor	642,792	503,417	498,274	586,815	480,213	596,057	610,791
5510 Supplies/Material	185,258	205,926	234,931	179,687	196,679	211,000	214,165
5515 Outside Services	111,847	52,338	104,651	82,215	143,000	200,300	101,804
5518 Building Maintenance	78,973	62,396	54,662	66,472	50,737	56,000	56,840
5525 Consulting Services	5,100	0	4,002	0	0	0	0
5530 Capital Outlay	0	26,641	23,670	89,500	13,500	54,000	161,040
Sub-total	\$1,023,970	\$850,718	\$920,190	\$1,004,689	\$884,129	\$1,117,357	\$1,144,640
SPECIALTY EXPENSES							
5700 SCADA Services	10,802	17,438	9,644	47,347	45,925	53,914	46,704
5710.2 Technical Services	0	0	168	0	199	0	0
5712 Compost Sales/Use Tax	3,747	7,852	4,549	4,000	2,392	4,000	4,000
5715.2 Other Lab Services	7,605	6,594	8,119	7,992	9,372	8,992	9,127
5715.3 Tapia Lab Sampling	358	146	706	353	1,340	213	221
7202 Allocated Lab Expense	11,406	10,655	10,500	11,678	10,507	11,860	12,280
Sub-total	\$33,918	\$42,685	\$33,686	\$71,370	\$69,735	\$78,979	\$72,332
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	1,415,917	1,237,937	1,230,826	1,569,452	1,317,998	1,624,991	1,674,972
7226 Allocated Operations Services	574,150	620,570	574,623	661,227	592,928	657,520	675,492
Sub-total	\$1,990,067	\$1,858,507	\$1,805,449	\$2,230,679	\$1,910,926	\$2,282,511	\$2,350,464
TOTAL EXPENSES	\$4,633,110	\$4,347,720	\$4,308,067	\$4,972,553	\$4,340,923	\$5,067,026	\$5,193,132



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 FY16-17 or FY 17-18.

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 FY16-17

5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter. FY16-17 budget proposal includes SWRQCB fees of approximately \$69K.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

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. Other services include compressor maintenance, refuse disposal, pest control and security services.

5530 Capital requests for FY17-18 Centrate pump station 24" plug valve (\$39.6K).

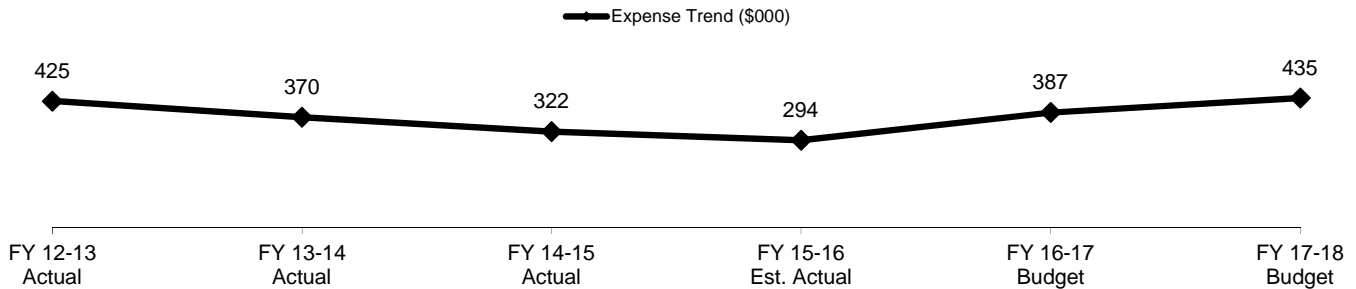
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$27,279	\$25,275	\$8,986	\$26,247	\$8,161	\$24,005	\$25,005
5405.1 Electricity	58,852	75,411	79,032	79,200	80,572	79,650	80,845
5405.4 Water	831	727	813	738	782	780	792
5410 Supplies/Material	1,069	0	0	0	0	0	0
5410.1 Fuel	2,261	4,936	2,805	2,500	3,593	3,778	3,835
5417 Odor Control	0	263	0	0	0	0	0
5420 Permits and Fee	52,282	66,168	69,264	72,150	71,000	72,250	73,334
5425 Consulting Services	21,090	2,516	0	0	0	0	0
Sub-total	\$163,664	\$175,296	\$160,900	\$180,835	\$164,108	\$180,463	\$183,811
MAINTENANCE DIVISION EXPENSE							
5500 Labor	48,310	33,241	25,284	32,459	13,943	34,412	35,236
5510 Supplies/Material	29,562	18,784	10,955	10,000	6,500	10,500	10,658
5515 Outside Services	22,178	6,047	22,357	12,340	22,000	17,500	17,763
5530 Capital Outlay	0	0	0	0	0	0	39,600
Sub-total	\$100,050	\$58,072	\$58,596	\$54,799	\$42,443	\$62,412	\$103,257
SPECIALTY EXPENSES							
5715.2 Other Lab Services	5,795	5,384	3,329	6,300	3,662	6,300	6,395
5715.3 Tapia Lab Sampling	8,944	9,100	11,684	8,535	11,639	8,802	9,135
7202 Allocated Lab Expense	22,812	21,309	21,000	23,356	21,014	23,720	24,560
Sub-total	\$37,551	\$35,793	\$36,013	\$38,191	\$36,315	\$38,822	\$40,090
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	87,954	67,486	45,450	73,623	34,991	74,655	76,953
7226 Allocated Operations Services	35,665	33,830	21,217	31,018	15,743	30,205	31,033
Sub-total	\$123,619	\$101,316	\$66,667	\$104,641	\$50,734	\$104,860	\$107,986
TOTAL EXPENSES	\$424,884	\$370,477	\$322,176	\$378,466	\$293,600	\$386,557	\$435,144



JOINT POWERS AUTHORITY

Administration – 751840

FUNCTION

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

SIGNIFICANT CHANGES

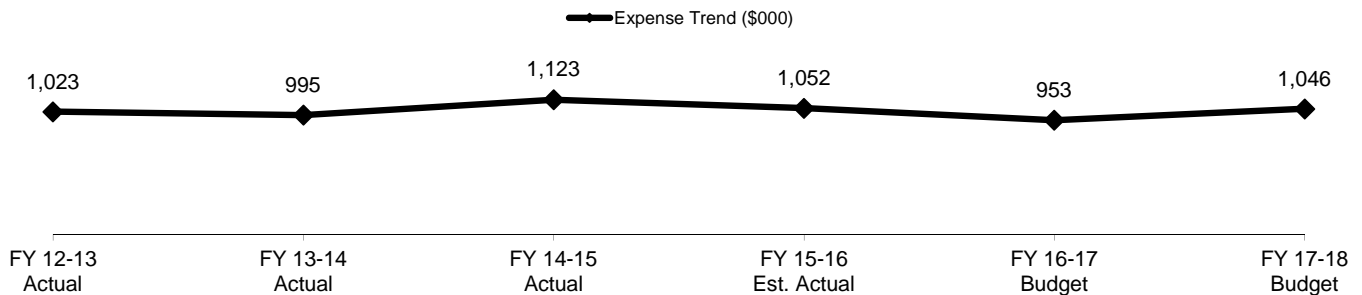
No significant changes are anticipated for FY16-17 or FY 17-18.

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.
- 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).
- 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).
- 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.
- 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.
- 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 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 (\$50K).
- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$0	\$8,036	\$2,049	\$10,419	\$0	\$7,168	\$7,111
Sub-total	\$0	\$8,036	\$2,049	\$10,419	\$0	\$7,168	\$7,111
INVENTORY EXPENSES							
5536 Inventory Adjustment	9,463	50	12,800	3,100	4,000	4,400	4,840
Sub-total	\$9,463	\$50	\$12,800	\$3,100	\$4,000	\$4,400	\$4,840
PUBLIC INFORMATION							
6602 School Education Program	2,511	5,156	10,509	8,393	8,272	9,915	11,975
6604 Public Education Program	43,641	66,785	39,331	67,398	64,891	67,634	71,835
6606 Community Group Outreach	4,859	373	1,184	10,195	4,958	5,015	6,525
6608 Intergovernmental Coordination	5,486	1,872	1,842	10,712	2,500	10,342	10,618
Sub-total	\$56,497	\$74,186	\$52,866	\$96,698	\$80,621	\$92,906	\$100,953
RESOURCE CONSERVATION							
6785 Watershed Programs	87,932	23,796	27,504	83,596	8,661	88,389	89,474
Sub-total	\$87,932	\$23,796	\$27,504	\$83,596	\$8,661	\$88,389	\$89,474
ADMINISTRATIVE EXPENSES							
6872 Litigation/Outside Services	89,933	88,533	219,268	50,000	150,000	50,000	50,000
6874 Litigation/District Costs	0	0	0	0	5,000	0	0
6516 Other Professional Services	15,069	92,259	20,186	75,000	100,000	6,540	50,000
6517 Audit Fees	5,300	5,300	2,500	5,300	2,575	2,650	2,730
7110 Travel/Misc Staff Expense	619	13	54	0	26	0	0
7135.1 Property Insurance	59,731	55,127	55,181	56,726	55,132	56,801	59,073
7135.4 Earthquake Insurance	92,878	92,800	89,726	92,238	88,786	91,475	95,134
7145 Claims Paid	0	0	147,000	0	72,000	0	0
7153 TSD Staff Services	0	500	4,036	5,000	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	355,476	389,038	344,732	337,598	336,150	336,456	377,798
7203 Allocated Building Maint	105,823	80,473	88,082	102,117	90,453	95,565	85,410
7225 Allocated Support Services	102,477	56,762	38,976	86,718	36,766	82,309	84,585
7226 Allocated Operations Services	41,554	28,456	18,196	36,533	16,542	33,307	34,115
Sub-total	\$868,860	\$889,261	\$1,027,937	\$847,230	\$958,430	\$760,103	\$843,845
TOTAL EXPENSES	\$1,022,752	\$995,329	\$1,123,156	\$1,041,043	\$1,051,712	\$952,966	\$1,046,223





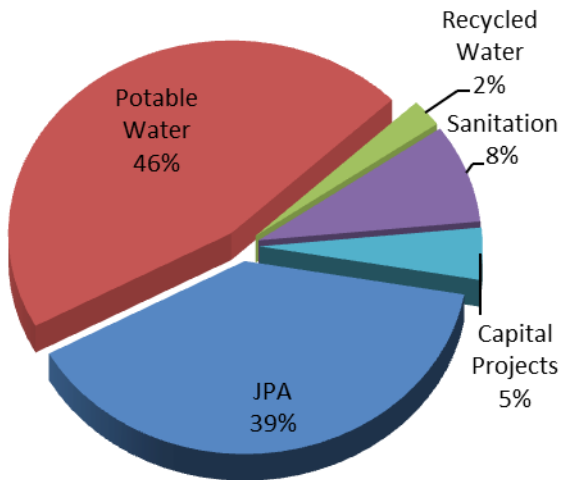
INTERNAL SERVICES

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.

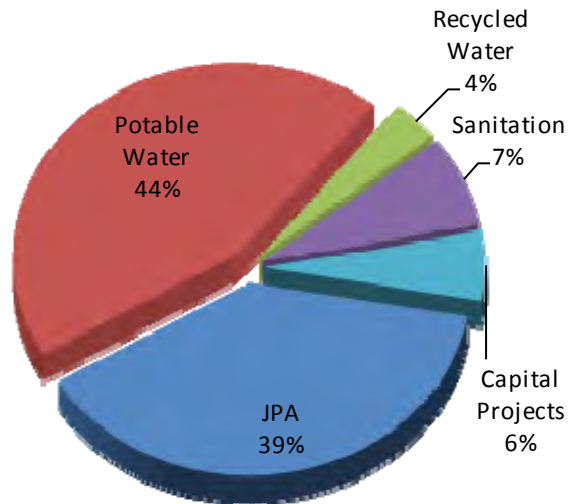
The Joint Powers Authority (JPA) agreement between Las Virgenes Municipal Water District (LV) and Triunfo Sanitation District (TSD) calls for allocation of General and Administrative costs based on the actual cost of labor. General and administrative costs are defined as accounting, personnel and general 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.

FY 2015-16 Estimated Actual



FY 2016-17 Budget



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 2016-17 - FY 2017-18

Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	BOARD & GENERAL MANAGER							
701121	Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
TOTAL GENERAL MANAGER		2.0	2.0	2.0	2.0	2.0	2.0	2.0

Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	RESOURCE CONSERVATION & PUBLIC OUTREACH							
701210	Administration	2.0	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	1.0
701221	Customer Service Operations	15.0	15.0	15.0	15.0	15.0	16.0	16.0
701226	Customer Service Programs	3.0	3.0	3.0	3.0	3.0	3.0	3.0
701223	Resource/Watershed Conservation	3.0	3.0	3.0	4.0	2.0	3.0	3.0
701230	Public Information	3.0	3.0	3.0	3.0	3.0	3.0	3.0
TOTAL RESOURCE CONSERVATION & PUBLIC OUTREACH		27.0	27.0	27.0	28.0	26.0	28.0	28.0

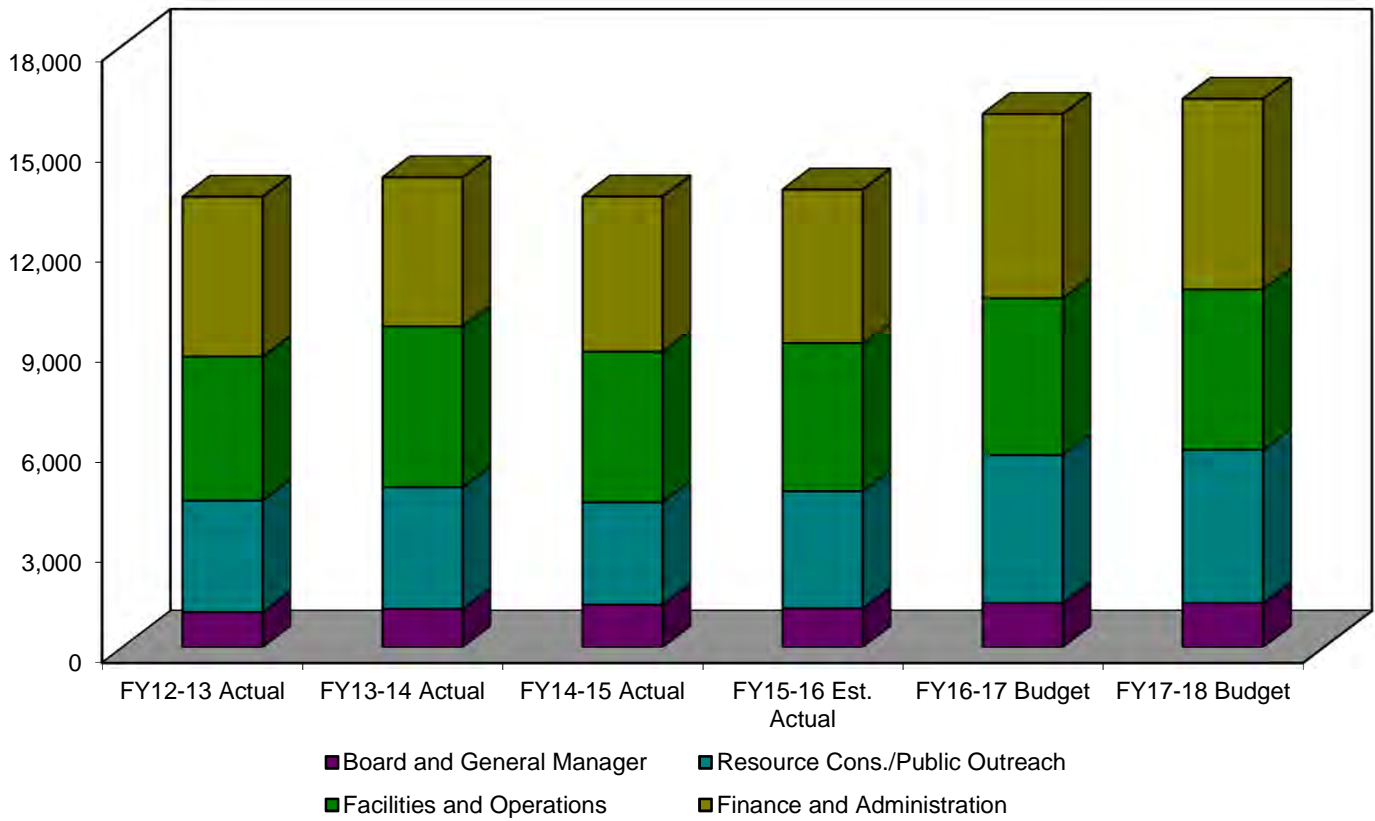
Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
701320	Facilities Maintenance-Admin	1.2	1.2	1.2	0.7	0.7	0.7	0.7
701326	Electrical/Instrumentation-Maint	6.0	6.0	6.0	7.0	7.0	7.0	7.0
701321	Facilities Maintenance-Maint	8.0	8.0	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	1.0
701330	Water Division-Admin	0.8	0.8	0.8	0.3	0.3	0.3	0.3
701331	Water Treatment & Production	11.0	11.0	11.0	11.0	10.0	11.0	11.0
701322	Construction	7.0	7.0	7.0	6.0	6.0	6.0	6.0
701340	Reclamation Division-Admin	3.0	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	6.0
701342	Reclamation Division-Treatment	9.0	9.0	9.0	8.0	8.0	8.0	8.0
701343	Reclamation Division-Composting	6.0	6.0	6.0	7.0	6.0	7.0	7.0
701350	Technical Services Division	8.0	8.0	8.0	9.0	7.0	9.0	9.0
TOTAL FACILITIES & OPERATIONS		69.0	69.0	69.0	69.0	65.0	69.0	69.0

Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	FINANCE & ADMINISTRATION							
701410	Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
701420	Information Systems	6.0	6.0	6.0	6.0	5.0	6.0	6.0
701430	Human Resources/Risk Mgmt	2.0	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	9.0
TOTAL FINANCE & ADMINISTRATION		19.0	19.0	19.0	19.0	18.0	19.0	19.0

TOTAL AGENCY STAFF POSITIONS		117.0	117.0	117.0	118.0	111.0	118.0	118.0
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Las Virgenes Municipal Water District
Internal Service Summary
(Dollars in Thousands)

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Board and General Manager	1,046	1,144	1,276	1,163	1,321	1,320
Resource Cons./Public Outreach	3,330	3,626	3,051	3,491	4,415	4,572
Facilities and Operations	4,294	4,829	4,492	4,420	4,706	4,814
Finance and Administration	4,807	4,458	4,664	4,618	5,509	5,699
	13,477	14,057	13,483	13,692	15,951	16,405



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
BOARD EXPENSES							
6000 Directors' Fees	\$88,775	\$83,893	\$82,600	\$90,000	\$90,000	\$90,000	\$90,000
6005 Directors' Benefits	68,794	79,809	79,741	77,075	80,579	77,075	77,075
6010 Directors' Conference Expenses	31,716	26,724	33,169	30,000	25,000	30,000	30,000
6015 Directors' Miscellaneous	1,160	563	1,355	2,000	300	2,000	2,000
6020 Election Expense	20,888	0	54,821	0	0	43,000	0
Sub-total	\$211,333	\$190,989	\$251,686	\$199,075	\$195,879	\$242,075	\$199,075
PAYROLL EXPENSES							
6100 Staff Salaries	9,708,415	9,736,971	9,859,752	10,683,805	10,021,471	11,092,348	11,452,671
6102 Staff Overtime	302,449	390,665	357,888	245,554	457,218	246,755	255,118
6105 Staff Benefits	4,943,637	4,915,514	4,250,270	4,657,834	4,183,940	4,788,227	4,964,849
6110 Staff Taxes	949,597	951,996	935,629	1,011,878	943,386	1,046,150	1,074,662
Sub-total	\$15,904,098	\$15,995,146	\$15,403,539	\$16,599,071	\$15,606,015	\$17,173,480	\$17,747,300
6115 Staff Costs Recovered	(7,584,859)	(7,266,733)	(7,266,998)	(7,904,850)	(7,360,838)	(8,085,712)	(8,348,065)
Net Payroll Expenses	\$8,319,239	\$8,728,413	\$8,136,541	\$8,694,221	\$8,245,177	\$9,087,768	\$9,399,235
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	145,279	119,761	109,103	179,200	152,282	153,750	164,752
6205 Equipment Rental	7,729	8,415	7,605	7,700	7,600	7,600	7,600
6210 Equipment Repairs	2,617	608	876	1,500	1,750	3,000	3,000
6215 Equipment Maintenance	324,355	318,685	323,835	322,500	322,000	310,944	330,500
6220 Outside Services	150,901	133,821	161,088	366,400	396,300	342,600	342,600
6225 Radio Maintenance Expense	17,728	12,244	7,815	8,184	8,000	11,380	11,551
6230 Safety Equipment	20,765	20,486	34,561	21,022	14,732	20,285	20,359
6235 Records Management	50,991	54,384	37,901	50,000	45,900	50,000	50,000
6250 Equipment Interest Expense	6,748	4,423	2,962	0	2,000	4,500	3,500
Sub-total	\$727,113	\$672,827	\$685,746	\$956,506	\$950,564	\$904,059	\$933,862
PROFESSIONAL SERVICES							
6500 Legal Services	92,670	108,120	94,087	105,000	99,000	99,000	99,000
6505 Legal Advertising	6,914	16,355	18,062	15,000	14,000	15,000	15,000
6516 Other Professional Services	57,250	45,588	167,471	383,500	116,180	554,860	562,115
6517 Audit Fees	27,000	21,000	37,500	31,000	36,000	37,000	38,100
6522 Management Consultant Fees	62,979	5,815	134,281	142,500	47,000	25,000	52,500
Sub-total	\$246,813	\$196,878	\$451,401	\$677,000	\$312,180	\$730,860	\$766,715
RES CONSER/PUBLIC OUTREACH							
6602 School Education Program	8,519	4,816	5,416	15,302	20,075	15,540	15,765
6604 Public Education Program	182,162	142,080	148,927	309,581	197,567	200,084	200,817
6606 Community Group Outreach	5,240	3,226	7,711	28,672	7,328	13,406	14,606
6608 Intergovernmental Coordination	9,180	10,447	17,897	19,544	18,018	16,499	17,909
Sub-total	\$205,101	\$160,569	\$179,951	\$373,099	\$242,988	\$245,529	\$249,097
HUMAN RESOURCES							
6800 Safety	24,180	17,592	11,768	38,000	12,000	38,000	38,000
6810 Recruitment Expenses	35,580	17,553	12,766	10,000	10,000	10,000	10,000
6812 Retired Employee Benefits	787,861	862,983	868,442	969,150	952,638	985,283	1,073,468
6815 Employee Recognition Function	7,401	7,330	16,021	15,000	10,450	15,000	15,000
6820 Employee Assistance Program	0	0	0	1,000	0	1,000	1,000
6825 Employee Wellness Program	4,817	977	5,470	10,000	6,000	10,000	10,000
6830 Training & Prof. Development	77,349	88,091	105,773	165,347	99,722	166,584	156,541
6840 DOT Testing	1,050	825	1,000	1,000	999	1,000	1,000
6850 Unemployment Ins. Benefit	3,600	0	1,155	5,000	1,575	5,000	5,000
6855 Donated Sick Leave	3,558	(1,352)	1,050	0	0	0	0
6872 Litigation - Outside Services	75,390	131,237	32,073	100,000	11,650	50,000	50,000
Sub-total	\$1,020,786	\$1,125,236	\$1,055,518	\$1,314,497	\$1,105,034	\$1,281,867	\$1,360,009

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OTHER G&A EXPENSES							
7100 Provision for Uncollectible Accts	49,694	47,011	41,161	95,000	50,000	50,000	50,000
7105 Dues/Subscriptions/Memberships	79,140	119,112	118,073	132,816	93,635	111,380	111,325
7110 Travel/Misc. Expenses	1,851	3,017	1,707	7,015	3,171	7,370	7,387
7135.1 Property Insurance	32,658	32,435	32,707	33,623	32,678	33,668	35,014
7135.2 Liability Insurance	216,905	181,792	163,484	168,061	159,271	163,919	170,476
7135.3 Automobile Insurance	20,779	38,176	54,572	56,099	64,884	69,951	72,750
7135.4 Earthquake Insurance	55,052	55,005	53,183	54,672	52,626	54,220	56,389
7135.5 Excess Liability Insurance	248,609	206,111	201,897	207,550	198,720	203,770	211,921
7145 Claims Paid	0	3,500	718	0	0	0	0
7152 LAFCO Charges	13,198	13,405	18,501	15,000	24,631	21,000	21,000
Sub-total	<u>\$717,886</u>	<u>\$699,564</u>	<u>\$686,003</u>	<u>\$769,836</u>	<u>\$679,616</u>	<u>\$715,278</u>	<u>\$736,262</u>
OPERATING EXPENSE							
5400 Labor	363,739	331,609	282,308	343,019	329,823	358,275	371,647
5405.1 Utilities - Energy	128,967	133,464	141,743	131,000	130,000	131,600	133,575
5405.2 Utilities - Telephone	153,936	176,756	233,023	219,828	239,870	241,520	243,676
5405.3 Utilities - Gas	19,868	24,975	22,047	21,986	16,417	21,915	22,244
5405.4 Utilities - Water	13,851	15,953	14,963	15,618	13,825	15,096	15,323
5415 Outside Services	0	0	78,834	65,000	65,000	200,000	200,000
5430 Capital Outlay	57,253	44,186	95,079	68,500	68,500	101,000	75,500
Sub-total	<u>\$737,614</u>	<u>\$726,943</u>	<u>\$867,997</u>	<u>\$864,951</u>	<u>\$863,435</u>	<u>\$1,069,406</u>	<u>\$1,061,965</u>
MAINTENANCE EXPENSE							
5500 Labor	361,015	372,074	370,366	422,983	306,257	440,177	454,830
5510 Supplies/Materials	192,148	419,592	201,946	596,500	190,660	472,677	474,490
5510.1 Fuel	119,749	161,331	112,807	130,837	89,059	116,900	118,654
5515 Outside Services	384,134	395,709	315,657	410,053	300,123	368,949	373,733
5520 Permits/Fee	9,727	6,086	9,698	12,515	10,011	14,229	14,440
5530 Capital Outlay	65,541	3,747	7,871	35,000	0	23,200	0
6255 Rental Charge - Vehicles	121,135	141,976	153,536	164,686	154,294	178,822	206,113
Sub-total	<u>\$1,253,449</u>	<u>\$1,500,515</u>	<u>\$1,171,881</u>	<u>\$1,772,574</u>	<u>\$1,050,404</u>	<u>\$1,614,954</u>	<u>\$1,642,260</u>
INVENTORY EXPENSE							
5536 Inventory Adjustment	6,139	12,196	24,861	9,500	10,500	11,550	12,705
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	24,536	42,037	31,676	61,393	36,927	49,048	44,462
Sub-total	<u>\$24,536</u>	<u>\$42,037</u>	<u>\$31,676</u>	<u>\$61,393</u>	<u>\$36,927</u>	<u>\$49,048</u>	<u>\$44,462</u>
TOTAL EXPENSES	<u>\$13,475,982</u>	<u>\$14,056,167</u>	<u>\$13,544,734</u>	<u>\$15,692,652</u>	<u>\$13,692,704</u>	<u>\$15,952,394</u>	<u>\$16,405,647</u>
ALLOCATED EXPENSES							
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED CUSTOMER INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LABORATORY EXPENSES	(\$570,289)	(\$532,731)	(\$525,015)	(\$583,893)	(\$525,341)	(\$592,991)	(\$614,009)
ALLOCATED VEHICLE EXPENSES	\$2	\$1	\$1	\$0	\$0	\$0	\$0
ALLOCATED LEGAL EXPENSES	(\$75,390)	(\$131,228)	(\$32,073)	(\$100,000)	(\$11,650)	(\$50,000)	(\$50,000)
ALLOCATED OPS BLDG EXPENSES	(\$211,647)	(\$160,947)	(\$176,164)	(\$204,235)	(\$180,907)	(\$191,131)	(\$170,821)
ALLOCATED INTERNAL G&A	(\$8)	\$91	(\$1)	\$1	\$1	\$1	\$1
ALLOCATED SUPPORT SERVICES(G&A)	(\$5,841,942)	(\$5,608,593)	(\$5,847,831)	(\$6,429,487)	(\$5,705,526)	(\$6,652,729)	(\$6,813,547)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$6,776,708)	(\$7,622,760)	(\$6,963,651)	(\$8,375,038)	(\$7,269,281)	(\$8,465,544)	(\$8,757,271)
TOTAL ALLOCATED EXPENSES	<u>(\$13,475,982)</u>	<u>(\$14,056,167)</u>	<u>(\$13,544,734)</u>	<u>(\$15,692,652)</u>	<u>(\$13,692,704)</u>	<u>(\$15,952,394)</u>	<u>(\$16,405,647)</u>

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2015-16 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	673,301	4,824	678,125	357,805	183,123	6,150	131,047	678,125
General Manager-100% LVMWD	250,940	(11,650)	239,290	-	245,511	-	(6,221)	239,290
Board of Directors	239,071	-	239,071	-	246,029	-	(6,958)	239,071
Board of Directors & GM	1,163,312	(6,826)	1,156,486	357,805	674,663	6,150	117,868	1,156,486
RCPO Administration	344,074	-	344,074	181,549	30,883	-	131,642	344,074
Customer Service Admin	411,133	-	411,133	-	-	-	411,133	411,133
Customer Service Operations	1,301,297	436,641	1,737,938	-	2,203,018	9,274	(474,355)	1,737,938
Meter Service	592,587	-	592,587	-	752,973	-	(160,386)	592,587
Customer Service Programs	271,522	9,648	281,170	-	423,041	-	(141,871)	281,170
Resource/Watershed Conservation	151,227	4,824	156,051	-	280,193	18,077	(142,219)	156,051
Public Information	419,627	-	419,627	221,413	64,972	9,824	123,418	419,627
RCPO	3,491,467	451,113	3,942,580	402,962	3,755,080	37,175	(252,638)	3,942,580
Facilities & Operations Admin	483,814	4,824	488,638	257,825	301,585	45,652	(116,424)	488,638
Facilities Maint/Const Admin	154,453	3,382	157,835	83,280	113,607	17,198	(56,250)	157,835
Electrical	163,366	43,416	206,782	109,107	158,247	653	(61,225)	206,782
Maintenance	229,636	72,459	302,095	159,398	89,219	-	53,478	302,095
Building 8 Maintenance	433,593	-	433,593	228,780	-	-	204,813	433,593
Building 7 Maintenance	180,907	(180,907)	-	1	77,506	-	(77,507)	-
Construction	95,340	130,444	225,784	119,132	176,079	-	(69,427)	225,784
Fleet Maintenance	497,314	(497,314)	-	-	-	-	-	-
Water Administration	66,547	1,442	67,989	35,874	61,633	-	(29,518)	67,989
Water Treatment & Production	277,011	82,106	359,117	189,485	239,143	-	(69,511)	359,117
Reclamation Administration	486,117	4,824	490,941	259,040	-	-	231,901	490,941
Laboratory	515,693	(515,693)	-	-	422,673	-	(422,673)	-
Wastewater Treatment Facility	112,176	19,296	131,472	69,370	131,869	-	(69,767)	131,472
Composting Facility	128,984	19,296	148,280	78,239	157,240	-	(87,199)	148,280
Planning & Technical Services	595,100	(59,916)	535,185	282,385	137,618	400,014	(284,833)	535,185
Facilities & Operations	4,420,051	(872,341)	3,547,711	1,871,916	2,066,419	463,517	(854,142)	3,547,711
Finance & Administration Admin	1,037,463	-	1,037,463	547,408	229,919	-	260,136	1,037,463
Information Systems	1,206,300	(289,844)	916,456	500,827	138,248	20,904	256,477	916,456
Human Resources	1,234,346	-	1,234,346	651,291	148,656	22,478	411,921	1,234,346
Finance & Accounting	1,139,765	-	1,139,765	601,389	433,806	44,194	60,376	1,139,765
Finance & Administration	4,617,874	(289,844)	4,328,030	2,300,915	950,629	87,576	988,910	4,328,030
Total Allocated G&A Costs	13,692,704	(717,898)	12,974,806	4,933,598	7,446,791	594,418	(1)	12,974,806
Direct Allocations								
Allocated Laboratory Expenses				351,978	173,363	-	-	525,341
Allocated Ops Bldg Expenses				90,453	90,454	-	-	180,907
Allocated Legal Expenses				-	11,650	-	-	11,650
Total Direct Allocations				442,431	275,467	-	-	717,898
Total all Allocated Costs				5,376,029	7,722,258	594,418	(1)	13,692,704

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2016-17 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	738,531	6,038	744,569	398,887	192,125	10,040	143,517	744,569
General Manager-100% LVMWD	295,719	(50,000)	245,719	-	250,098	-	(4,379)	245,719
Board of Directors	287,249	-	287,249	-	294,768	-	(7,519)	287,249
Board of Directors & GM	1,321,499	(43,962)	1,277,537	398,887	736,991	10,040	131,619	1,277,537
RCPO Administration	398,488	-	398,488	213,479	33,757	-	151,252	398,488
Customer Service Admin	272,428	-	272,428	-	-	-	272,428	272,428
Customer Service Operations	1,493,686	454,385	1,948,071	-	2,378,844	16,177	(446,950)	1,948,071
Meter Service	1,173,913	-	1,173,913	-	1,344,212	-	(170,299)	1,173,913
Customer Service Programs	214,827	11,950	226,777	-	361,170	-	(134,393)	226,777
Resource/Watershed Conservation	353,689	6,038	359,727	-	444,405	49,379	(134,057)	359,727
Public Information	508,287	-	508,287	272,301	75,523	16,708	143,755	508,287
RCPO	4,415,318	472,373	4,887,691	485,780	4,637,911	82,264	(318,264)	4,887,691
Facilities & Operations Admin	495,297	6,038	501,335	268,578	304,142	67,348	(138,733)	501,335
Facilities Maint/Const Admin	164,383	4,214	168,597	90,321	103,657	22,953	(48,334)	168,597
Electrical	198,936	35,912	234,848	125,812	161,465	4,638	(57,067)	234,848
Maintenance	156,734	119,811	276,545	148,152	116,266	280	11,847	276,545
Building 8 Maintenance	438,534	-	438,534	234,932	-	-	203,602	438,534
Building 7 Maintenance	191,131	(191,131)	-	1	73,825	-	(73,826)	-
Construction	74,071	155,723	229,794	123,106	152,963	-	(46,275)	229,794
Fleet Maintenance	628,932	(628,932)	-	-	-	-	-	-
Water Administration	70,484	1,761	72,245	38,703	56,882	-	(23,340)	72,245
Water Treatment & Production	229,010	101,824	330,834	177,235	241,075	370	(87,846)	330,834
Reclamation Administration	494,480	11,950	506,430	271,305	-	-	235,125	506,430
Laboratory	581,041	(581,041)	-	-	464,323	-	(464,323)	-
Wastewater Treatment Facility	59,345	23,899	83,244	44,596	96,774	-	(58,126)	83,244
Composting Facility	117,245	29,937	147,182	78,848	165,865	-	(97,531)	147,182
Planning & Technical Services	806,688	(71,555)	735,133	393,826	90,267	609,848	(358,808)	735,133
Facilities & Operations	4,706,311	(981,590)	3,724,721	1,995,415	2,027,504	705,437	(1,003,635)	3,724,721
Finance & Administration Admin	1,051,633	-	1,051,633	563,383	234,704	-	253,546	1,051,633
Information Systems	1,820,758	(280,943)	1,539,815	824,910	203,998	45,129	465,778	1,539,815
Human Resources	1,380,100	-	1,380,100	739,349	167,959	37,156	435,636	1,380,100
Finance & Accounting	1,256,775	-	1,256,775	673,281	480,757	67,418	35,319	1,256,775
Finance & Administration	5,509,266	(280,943)	5,228,323	2,800,923	1,087,418	149,703	1,190,279	5,228,323
Total Allocated G&A Costs	15,952,394	(834,122)	15,118,272	5,681,005	8,489,824	947,444	(1)	15,118,272
Direct Allocations								
Allocated Laboratory Expenses				397,304	195,687	-	-	592,991
Allocated Ops Bldg Expenses				95,565	95,566	-	-	191,131
Allocated Legal Expenses				-	50,000	-	-	50,000
Total Direct Allocations				492,869	341,253	-	-	834,122
Total all Allocated Costs				6,173,874	8,831,077	947,444	(1)	15,952,394

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2017-18 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	765,268	6,377	771,645	414,374	198,640	10,470	148,161	771,645
General Manager-100% LVMWD	309,388	(50,000)	259,388	-	263,962	-	(4,574)	259,388
Board of Directors	245,230	-	245,230	-	252,824	-	(7,594)	245,230
Board of Directors & GM	1,319,886	(43,623)	1,276,263	414,374	715,426	10,470	135,993	1,276,263
RCPO Administration	407,888	-	407,888	219,037	34,405	-	154,446	407,888
Customer Service Admin	323,014	-	323,014	-	-	-	323,014	323,014
Customer Service Operations	1,545,408	475,094	2,020,502	-	2,491,833	16,998	(488,329)	2,020,502
Meter Service	1,196,213	-	1,196,213	-	1,372,494	-	(176,281)	1,196,213
Customer Service Programs	222,004	12,621	234,625	-	380,053	-	(145,428)	234,625
Resource/Watershed Conservation	370,180	6,377	376,557	-	459,936	54,110	(137,489)	376,557
Public Information	507,892	-	507,892	272,741	76,085	17,012	142,054	507,892
RCPO	4,572,599	494,092	5,066,691	491,778	4,814,806	88,120	(328,013)	5,066,691
Facilities & Operations Admin	505,928	6,377	512,305	275,109	309,412	69,247	(141,463)	512,305
Facilities Maint/Const Admin	168,520	4,450	172,970	92,886	105,858	23,692	(49,466)	172,970
Electrical	192,366	37,929	230,295	123,670	161,481	4,667	(59,523)	230,295
Maintenance	160,032	126,539	286,571	153,890	119,303	287	13,091	286,571
Building 8 Maintenance	445,676	-	445,676	239,331	-	-	206,345	445,676
Building 7 Maintenance	170,821	(170,821)	-	1	75,428	-	(75,429)	-
Construction	76,469	164,467	240,936	129,384	159,641	-	(48,089)	240,936
Fleet Maintenance	664,249	(664,249)	-	-	-	-	-	-
Water Administration	72,257	1,860	74,117	39,801	58,217	-	(23,901)	74,117
Water Treatment & Production	228,697	107,542	336,239	180,561	245,174	376	(89,872)	336,239
Reclamation Administration	506,006	12,621	518,627	278,505	-	-	240,122	518,627
Laboratory	601,388	(601,388)	-	-	476,466	-	(476,466)	-
Wastewater Treatment Facility	61,818	25,241	87,059	46,750	100,356	-	(60,047)	87,059
Composting Facility	121,311	31,618	152,929	82,123	170,526	-	(99,720)	152,929
Planning & Technical Services	838,535	(74,079)	764,456	410,516	93,531	631,862	(371,453)	764,456
Facilities & Operations	4,814,073	(991,893)	3,822,180	2,052,527	2,075,393	730,131	(1,035,871)	3,822,180
Finance & Administration Admin	1,092,381	-	1,092,381	586,612	243,414	-	262,355	1,092,381
Information Systems	1,846,879	(293,406)	1,553,473	834,224	206,050	46,071	467,128	1,553,473
Human Resources	1,454,319	-	1,454,319	780,976	174,406	38,995	459,942	1,454,319
Finance & Accounting	1,305,510	-	1,305,510	701,069	495,895	70,081	38,465	1,305,510
Finance & Administration	5,699,089	(293,406)	5,405,683	2,902,881	1,119,765	155,147	1,227,890	5,405,683
Total Allocated G&A Costs	16,405,647	(834,830)	15,570,817	5,861,560	8,725,390	983,868	(1)	15,570,817
Direct Allocations								
Allocated Laboratory Expenses				411,386	202,623	-	-	614,009
Allocated Ops Bldg Expenses				85,410	85,411	-	-	170,821
Allocated Legal Expenses				-	50,000	-	-	50,000
Total Direct Allocations				496,796	338,034	-	-	834,830
Total all Allocated Costs				6,358,356	9,063,424	983,868	(1)	16,405,647

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 FY16-17 and FY17-18 appropriations amounts represent additional funds needed in each of the upcoming fiscal years.

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:

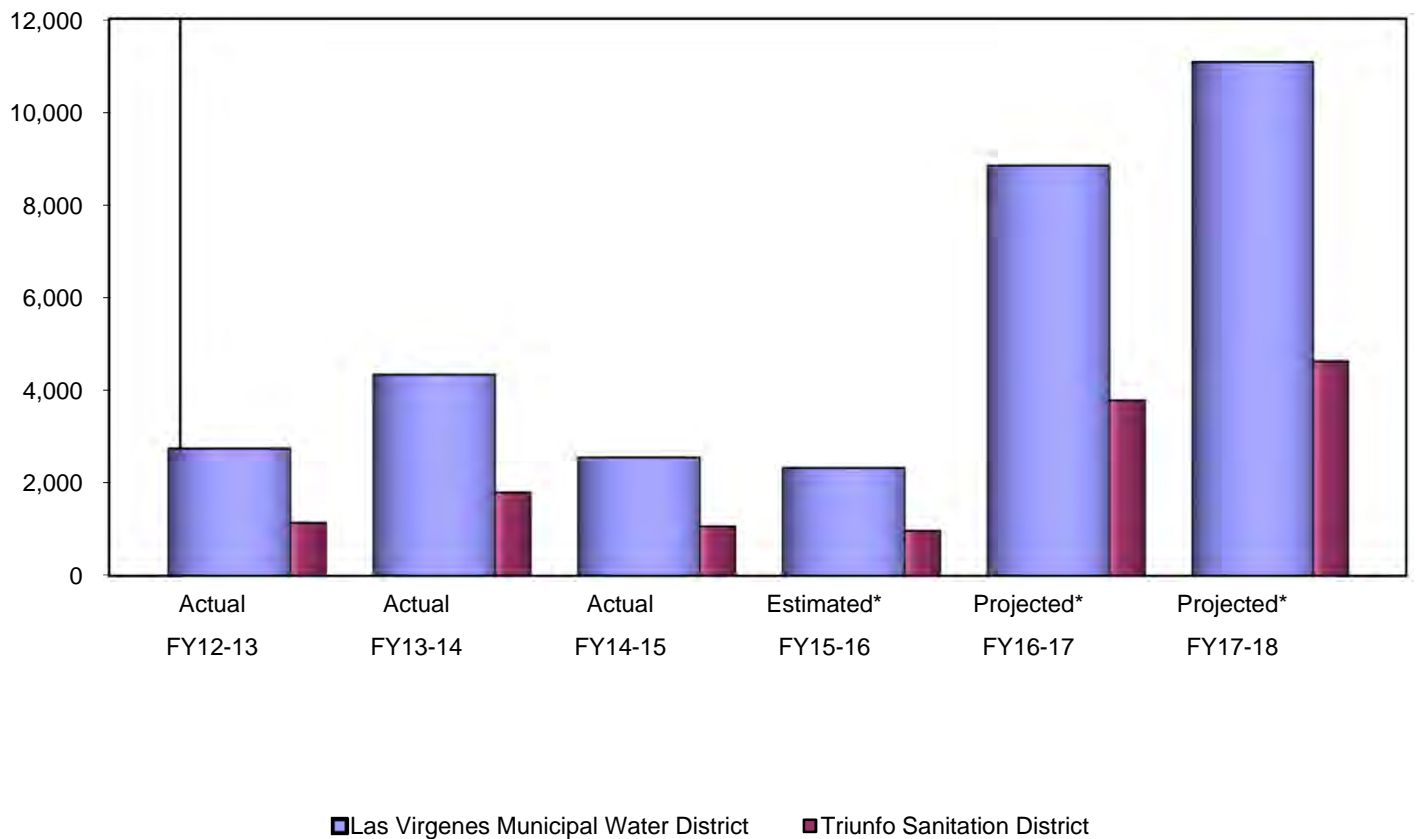
- Recycled Water Conservation Fund – Provides for construction of new facilities or services to support new users, as well as conservation programs, such as low flow toilet rebates. Source of revenue for this Fund is a component of the Water Capacity Fee for the Water Conservation Fund.
- Recycled Water 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.

The District has actively pursued funding for capital projects from various Federal, State and County government agencies. No grant funds are currently approved for the proposed JPA capital improvements. The District anticipates receiving a total of \$17,594,692 from the City of Los Angeles Department of Water and Power for 100% of costs of the Woodland Hills Golf Course Recycled Water Pipeline Extension. Staff also expects to receive incentives to offset the installation costs of the Lighting Efficiency projects, as well as annual operating cost savings from completion of those projects.

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Estimated*	FY16-17 Projected*	FY17-18 Projected*
Las Virgenes Municipal Water District	2,776	4,361	2,582	2,352	8,850	11,073
Triunfo Sanitation District	1,156	1,816	1,075	980	3,811	4,648
	3,932	6,177	3,657	3,332	12,661	15,721



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

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$443,231	\$324,336	\$118,895	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$7,423,548	\$7,876,866	\$14,190	\$0	\$0	\$0
10513	Tapia Sluice Gate and Drive Replacement	\$545,105	\$7,768	\$8,053	\$0	\$529,284	\$212,800
10520	SCADA System Communication Upgrades	\$93,100	\$32,447	\$0	\$0	\$60,653	\$7,008
10522	Reservoir #2 Improvements (Lining Cover)	\$1,607,010	\$1,503,277	\$187	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$127,000	\$0	\$0	\$22,000	\$149,000	\$0
10538	Tapia Channel Mixing Improvements	\$1,109,242	\$92,939	\$1,106,241	\$0	\$0	\$0
10540	Lost Hill Overpass Recycled Water Main Relocation	\$765,101	\$93,914	\$136,465	\$87,332	\$622,054	\$0
10551	Centrate System - New Pump Impellers	\$35,000	\$0	\$0	\$0	\$35,000	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$291,500	\$0	\$2,495	\$0	\$289,005	\$85,757
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	\$0	\$175,390	\$0	\$0	\$0
10562	Tapia Structural Repairs	\$46,500	\$2,345	\$238	\$0	\$0	\$0
10563	Tapia Supplemental Carbon Study	\$85,000	\$0	\$0	\$0	\$0	\$0
10564	Centrate Equalization Tank	\$1,250,519	\$42,197	\$161,613	\$1,092,489	\$2,139,198	\$0
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	\$0	\$130,000	\$40,500	\$198,000	\$0
10567	Programmable Logic Controller Upgrades	\$216,500	\$0	\$0	\$171,000	\$387,500	\$379,050
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	\$180,000	\$0	\$180,000	\$0	\$0	\$0
10573	Sewer Grit Handling	\$50,000	\$13,680	\$30,723	\$0	\$0	\$0
10574	Rancho Facility Improvements	\$384,000	\$74,496	\$61,604	\$0	\$247,900	\$0
10579	Security Upgrades - JPA	\$32,000	\$0	\$18,244	\$6,044	\$19,800	\$0

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	\$22,060	\$11,262	\$0	\$0	\$0
10587	Recycled Water Storage Study	\$721,644	\$174,716	\$546,928	\$1,750,000	\$1,750,000	\$1,850,000
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,338,638	\$12,366	\$360,326	\$94,054	\$1,060,000	\$8,106,000
10589	WIMS Software Implementation	\$32,350	\$25,740	\$0	\$0	\$0	\$0
10595	Tapia Primary Flow Diversion	\$44,000	\$0	\$0	\$0	\$44,000	\$0
10597	Tapia Electrical and Instrumentation Upgrades	\$137,250	\$0	\$0	\$35,560	\$172,810	\$66,000
10600	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	\$0	\$100,000	\$132,000	\$132,000	\$132,000
10601	Rancho Reliability Improvements	\$100,000	\$0	\$64,400	\$96,400	\$96,400	\$132,000
10602	Miscellaneous RW Extension	\$106,000	\$0	\$6,921	\$399,780	\$399,780	\$131,400
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$98,264	\$0	\$98,264	\$646,600	\$646,600	\$329,800
60000	Rancho Amendment Bin and Conveyance Modification Project	\$0	\$0	\$0	\$776,500	\$776,500	\$0
60006	Tapia Duct Bank Infrastructure Upgrade	\$0	\$0	\$0	\$66,000	\$66,000	\$184,750
60023	Tapia Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$469,920
60024	Rancho Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$594,000
60040	Flow Meter Replacement - JPA Meters	\$0	\$0	\$0	\$25,849	\$25,849	\$0
60045	Alice Stelle Recycled Water Main Extension Project	\$0	\$0	\$0	\$0	\$0	\$671,000
60048	Summer Season 2013 TMDL Compliance	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000
60050	Recycled Water Tank Coating Evaluation and Repair	\$0	\$0	\$0	\$30,000	\$30,000	\$71,500
60057	Capri Tract w/o Lindero Greenbelt Recycled Water Improvements	\$0	\$0	\$0	\$431,000	\$431,000	\$0
60058	Hillcrest and Oak Park North Apartments Recycled Water Improvements	\$0	\$0	\$0	\$300,000	\$300,000	\$0

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
60059	Tapia Chemical Building Roof Replacement	\$0	\$0	\$0	\$55,000	\$55,000	\$0
99910	Process Air Improvements	\$0	\$0	\$0	\$1,797,400	\$1,797,400	\$1,873,600
99911	Rancho Las Virgenes: FOG Receiving Facilities	\$0	\$0	\$0	\$0	\$0	\$25,000
Total CIP Budget		\$17,905,892	\$10,299,147	\$3,332,439	\$8,255,508	\$12,660,733	\$15,721,585

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway) 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.	Cao	3 Completed	Appr. \$443,231 Exp. \$443,231	\$0	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10487	Construct 3rd Digester at Rancho 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.	Zhao	2 Completed	Appr. \$7,423,548 Exp. \$7,891,056	\$0	\$0
	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	Anticipated Future Expenditures	No
10513	Tapia Sluice Gate and Drive Replacement Replaces existing gates in the tanks and channels at Tapia as well as drive mechanisms for flights and chains. <i>Sub-Projects: FY15-16 Tapia Sluice Gate and Drive Replacement Project \$545,105 FY16-17 - FY19-20 Sluice Gate & Drive replacement project \$638,400</i>	Maple	2 Continuing	Appr. \$545,105 Exp. \$15,821	\$0	\$212,800
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes
10520	SCADA System Communication Upgrades 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.	Schlageter	2 Continuing	Appr. \$93,100 Exp. \$32,447	\$0	\$7,008
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10522	Reservoir #2 Improvements (Lining Cover)	Dingman	1 Completed	Appr. \$1,607,010 Exp. \$1,503,464	\$0	\$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	Anticipated Future Expenditures	No
10537	Raw Sludge Wet Well Mixing Improvements	Zhao	2 Continuing	Appr. \$127,000 Exp. \$0	\$22,000	\$0
	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	Anticipated Future Expenditures	No
10538	Tapia Channel Mixing Improvements	Maple	2 Completed	Appr. \$1,109,242 Exp. \$1,199,180	\$0	\$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	Anticipated Future Expenditures	No
10540	Lost Hill Overpass Recycled Water Main Relocation	Zhao	2 Continuing	Appr. \$765,101 Exp. \$230,379	\$87,332	\$0
	Relocate the existing 10" recycled water pipeline in the Lost Hills overpass to the new overpass that will under construction beginning May 2015.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10551	Centrate System - New Pump Impellers	Johnson	2 Continuing	Appr. \$35,000 Exp. \$0	\$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	Anticipated Future Expenditures	No

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10559	Manhole Rehabilitation, F2/F3 Line	Schlageter	2 Continuing	Appr. Exp.	\$291,500 \$2,495	\$0	\$85,757
	The project consists of rehabilitation of existing deteriorated manholes identified by sewer collection inspection. The rehabilitation project includes various repair alternatives based upon the severity of their condition.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		40.10%	59.90%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No
10560	Rancho: Rehabilitate Existing Centrate Line	Schlageter	2 Completed	Appr. Exp.	\$175,390 \$175,390	\$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	Anticipated Future Expenditures		No
10562	Tapia Structural Repairs	Maple	1 Completed	Appr. Exp.	\$46,500 \$2,583	\$0	\$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	Anticipated Future Expenditures		No
10563	Tapia Supplemental Carbon Study	Dingman	2 Cancelled	Appr. Exp.	\$85,000 \$0	\$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	Anticipated Future Expenditures		No
10564	Centrate Equalization Tank	Schlageter	2 Continuing	Appr. Exp.	\$1,250,519 \$203,810	\$1,092,489	\$0
	Construct a centrate equalization tank at the centrate treatment facility.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction		25.00%		70.60%	29.40%	
	Sanitation Replacement		75.00%				
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10565	Rancho Las Virgenes Digester Cleaning and Repair	Schlageter	1 Continuing	Appr. Exp.	\$287,500 \$130,000	\$40,500	\$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	Anticipated Future Expenditures	Yes	
10567	Programmable Logic Controller Upgrades	Schlageter	2 Continuing	Appr. Exp.	\$216,500 \$0	\$171,000	\$379,050
	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 two years and centrate treatment in the third year. Design will occur in the first year for all facilities.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes	
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	Dingman	3 Completed	Appr. Exp.	\$180,000 \$180,000	\$0	\$0
	Replace the existing Michigan/Volvo loader used to move amendment and compost at Rancho with a like model.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No	
10573	Sewer Grit Handling	Maple	2 Completed	Appr. Exp.	\$50,000 \$44,403	\$0	\$0
	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.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No	

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10574	Rancho Facility Improvements	Johnson	3 Continuing	Appr. Exp.	\$384,000 \$136,100	\$0	\$0
	Replace and repair significant components of the JPA's Rancho Las Virgenes Composting Facility. 1) Replacement Sump Pumps (4 @ \$8K/ea.) - \$35,000 2) Amendment Bin Overhaul (welding/coating) - \$50,000 3) Conveyor Screw Replacement (2) - \$30,000 4) Dewatering Compressor (1) - \$10,000						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No
10579	Security Upgrades - JPA	Miller	3 Continuing	Appr. Exp.	\$32,000 \$18,244	\$6,044	\$0
	Remote Access Control: \$20,000 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	Anticipated Future Expenditures		No
10582	Tapia Balancing Pond Sealant Replacement	Maple	2 Completed	Appr. Exp.	\$80,500 \$33,322	\$0	\$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	Anticipated Future Expenditures		No
10587	Recycled Water Storage Study	Lippman	2 Continuing	Appr. Exp.	\$721,644 \$721,644	\$1,750,000	\$1,850,000
	On April 6, 2015, the Board approved the Recycled Water - Seasonal Storage Plan of Action and directed staff to prepare a Basis of Design Report (BODR) for two scenarios: 1) the use of Las Virgenes Reservoir for indirect potable reuse; and 2) repurposing the Encino Reservoir for seasonal storage. The BODR will be complete in April 2016. Outreach, CEQA analysis, pilot studies and design will begin after completion of the BODR.						
	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	Anticipated Future Expenditures		Yes

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10588	Woodland Hills Golf Course RW Pipeline Extension	Schlageter	2 Continuing	Appr. \$1,338,638 Exp. \$372,692	\$94,054	\$8,106,000
	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.					
	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 \$17,594,692					
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes
10589	WIMS Software Implementation		Completed	Appr. \$32,350 Exp. \$25,740	\$0	\$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	Anticipated Future Expenditures	No
10595	Tapia Primary Flow Diversion	Dingman	1 Continuing	Appr. \$44,000 Exp. \$0	\$0	\$0
	Installation of permanent piping to convey primary effluent to RAS re-aeration basins.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes
10597	Tapia Electrical and Instrumentation Upgrades	Korkosz	3 Continuing	Appr. \$137,250 Exp. \$0	\$35,560	\$66,000
	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). Generator vendor will be selected through RFP process.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10600	Tapia Water Reclamation Facility Reliability Improvements	Dingman	3 Annual	Appr. Exp.	\$100,000 \$100,000	\$132,000	\$132,000
	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	Anticipated Future Expenditures	Yes	
10601	Rancho Reliability Improvements	Schlageter	2 Annual	Appr. Exp.	\$100,000 \$64,400	\$96,400	\$132,000
	Replace or rehabilitate facilities and equipment at the Rancho facility 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	Anticipated Future Expenditures	Yes	
10602	Miscellaneous RW Extension	Lippman	2 Annual	Appr. Exp.	\$106,000 \$6,921	\$399,780	\$131,400
	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%	
	Other Funding from: Prop 84 IRWMP				\$354,000		
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes	
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	Maple	2 Continuing	Appr. Exp.	\$98,264 \$98,264	\$646,600	\$329,800
	Concrete repair and the installation of a protective coating in the tanks. This project also includes the replacement of existing aluminum launders with stainless steel launders and new stainless steel inlet diffusers.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes	

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations	
60000	Rancho Amendment Bin and Conveyance Modification Project	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$776,500	\$0
	The project consists of installing a new smaller amendment bin and modification to the conveyor system to simplify the amendment conveyance process.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No
60006	Tapia Duct Bank Infrastructure Upgrade	Korkosz	2 New	Appr. Exp.	\$0 \$0	\$66,000	\$184,750
	Add new duct bank from the front gate to the chemical building with several intercept points along the way.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No
60023	Tapia Lighting Efficiency Upgrade	Maple	3 New	Appr. Exp.	\$0 \$0	\$0	\$469,920
	Replace internal and external lights at Tapia.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Other Funding from: Incentives				\$25,000		
	Estimated Impact on Annual Operating Expense			(\$53,000)	Anticipated Future Expenditures		No
60024	Rancho Lighting Efficiency Upgrade	Maple	3 New	Appr. Exp.	\$0 \$0	\$0	\$594,000
	Rancho Lighting Efficiency Upgrade						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Other Funding from: Incentives				\$23,000		
	Estimated Impact on Annual Operating Expense			(\$49,000)	Anticipated Future Expenditures		No
60040	Flow Meter Replacement - JPA Meters	Anders	1 New	Appr. Exp.	\$0 \$0	\$25,849	\$0
	Replace end of life flow meters at two (2) locations. Includes the purchase of wireless flow meters and installation.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations	
60045	Alice Stelle Recycled Water Main Extension Project	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$0	\$671,000
	<p>The proposed recycled water pipeline extension would be planned after the installation of the Woodland Hills Water Recycling Project. The estimated 6-inch extension would extend south from Mulholland Drive to the Alice Stelle Middle School and Freedom Park. The connection will be made within the LADWP service area and a meter will be required for providing service back to LVMWD customers.</p>						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No
60048	Summer Season 2013 TMDL Compliance	Lippman	1 New	Appr. Exp.	\$0 \$0	\$200,000	\$400,000
	<p>Construction of a 1MGD "side stream" treatment facility at Tapia to treat stream flow augmentation discharges to the 2013 TMDL limits of 1 mg/L total nitrogen and 0.1 mg/L total phosphorous. The cost estimate is based on membrane technology. The size is based on the maximum daily flow from 2013-2015.</p>						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction		25.00%		70.60%	29.40%	
	Sanitation Replacement		75.00%				
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No
60050	Recycled Water Tank Coating Evaluation and Repair	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$30,000	\$71,500
	<p>The project consists of evaluating the coatings of three (3) steel tanks (Indian Hills, Parkway, Cordillera), that have been identified as needing possible rehabilitation based upon the annual diver's inspection report. The project would include review of the applicable inspection reports and videos and update the "Coating Evaluations and Proposed Rehabilitation Activities" report that was last prepared in June 2002 with recommended rehabilitation.</p>						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		Yes
60057	Capri Tract w/o Lindero Greenbelt Recycled Water Improvements		New	Appr. Exp.	\$0 \$0	\$431,000	\$0
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures		No

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

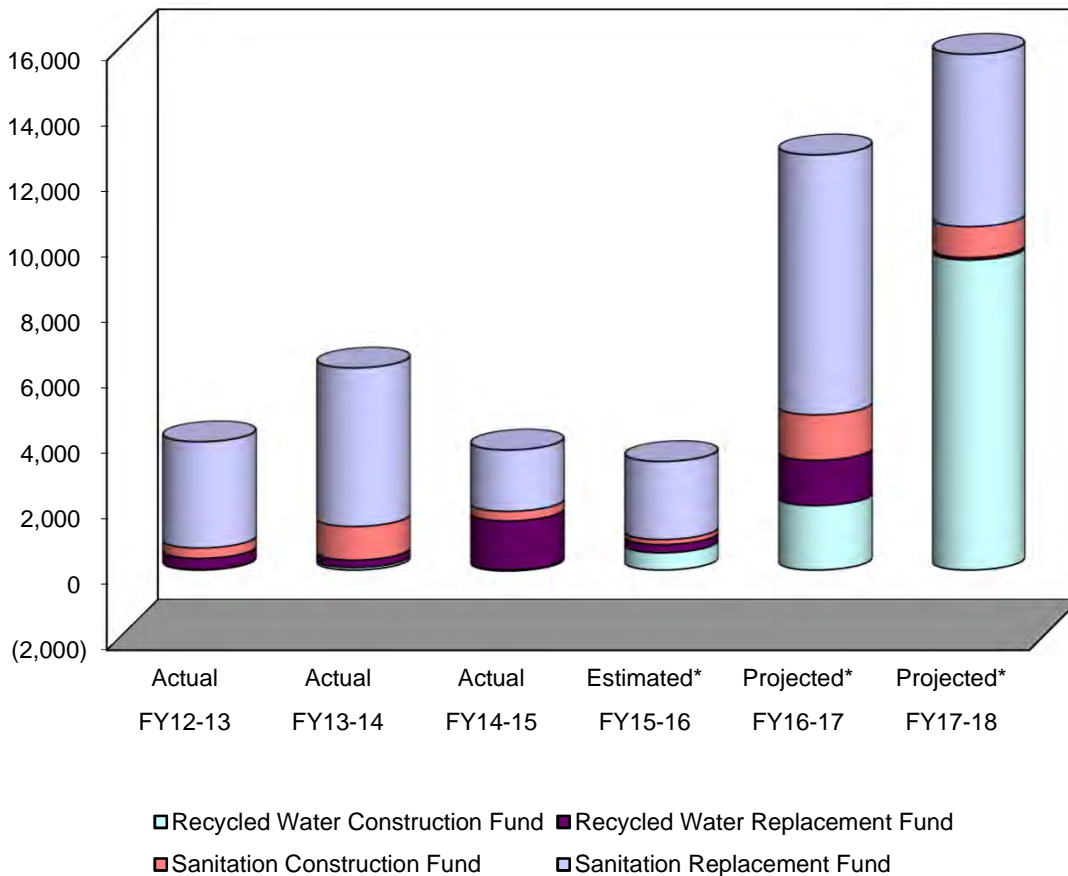
Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
60058	Hillcrest and Oak Park North Apartments Recycled Water Improvements		New	Appr. Exp.	\$0 \$0	\$300,000 \$0
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Recycled Water Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
60059	Tapia Chemical Building Roof Replacement	Miller	3 New	Appr. Exp.	\$0 \$0	\$55,000 \$0
	Replacement of original chemical building roof located at the Tapia Water Reclamation Facility. The original roof is over 20 years old and has developed leaks in numerous locations. Based on extent of the repairs necessary a total replacement of the 4,700 square foot roof is recommended. The flat roof will be stripped to the rafters and replaced with new sheeting, tar paper and rocks. Rain gutters and roof drainage will also be addressed as part of the replacement.					
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
99910	Process Air Improvements	Dingman	3 New	Appr. Exp.	\$0 \$0	\$1,797,400 \$1,873,600
	The first phase is to replace the existing Roots blowers with new, high efficiency, single stage blowers. To replace the air diffusers in the aeration basins with new full floor mounted fine bubble diffusers.					
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Sanitation Construction		25.00%		70.60%	29.40%
	Sanitation Replacement		75.00%			
	Estimated Impact on Annual Operating Expense		(\$184,000)		Anticipated Future Expenditures	No
99911	Rancho Las Virgenes: FOG Receiving Facilities	Dingman	2 New	Appr. Exp.	\$0 \$0	\$0 \$25,000
	To conduct a study to determine the market for local high strength wastes (food waste, fats, oils, and grease (FOG)) that can be fed into the third digester. After completion of the study, the installation of facilities for receiving and conveying fats, oils, and grease (FOG) and food waste into the newly constructed third digester.					
	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	Anticipated Future Expenditures	Yes

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
Total Capital Improvement Project Appropriations					\$8,255,508	\$15,721,585
				Total Other Funding	\$17,996,692	
Total Estimated Impact on Annual Operating Expense				(\$286,000)		
Appropriations by Fund				FY 2016-17 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
Recycled Water Conservation				\$1,018,834	\$299,537	\$719,297
Recycled Water Replacement				\$848,332	\$249,410	\$598,922
Sanitation Construction				\$1,122,472	\$330,007	\$792,465
Sanitation Replacement				\$5,265,870	\$1,548,166	\$3,717,704
GRAND TOTAL				\$8,255,508	\$2,427,119	\$5,828,389
Appropriations by Fund				FY 2017-18 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
Recycled Water Conservation				\$9,463,400	\$2,782,240	\$6,681,160
Recycled Water Replacement				\$71,500	\$21,021	\$50,479
Sanitation Construction				\$943,400	\$277,360	\$666,040
Sanitation Replacement				\$5,243,285	\$1,567,682	\$3,675,603
GRAND TOTAL				\$15,721,585	\$4,648,302	\$11,073,283

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Estimated*	FY16-17 Projected*	FY17-18 Projected*
Recycled Water Construction Fund	13	77	(25)	531	1,985	9,463
Recycled Water Replacement Fund	346	228	1,514	255	1,383	72
Sanitation Construction Fund	320	1,037	295	153	1,384	943
Sanitation Replacement Fund	3,253	4,835	1,873	2,393	7,909	5,243
	3,932	6,177	3,657	3,332	12,661	15,721



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

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2015-16 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10587	Recycled Water Storage Study	\$546,928	30.0%	\$164,078	29.4%	\$48,239	70.6%	\$115,839
10588	Woodland Hills Golf Course RW Pipeline Extension	\$360,326	100.0%	\$360,326	29.4%	\$105,936	70.6%	\$254,390
10602	Miscellaneous RW Extension	\$6,921	100.0%	\$6,921	29.4%	\$2,035	70.6%	\$4,886
Total: Recycled Water Conservation				\$531,325		\$156,210		\$375,116
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$118,895	100.0%	\$118,895	29.4%	\$34,955	70.6%	\$83,940
10522	Reservoir #2 Improvements (Lining Cover)	\$187	100.0%	\$187	29.4%	\$55	70.6%	\$132
10540	Lost Hill Overpass Recycled Water Main Relocation	\$136,465	100.0%	\$136,465	29.4%	\$40,121	70.6%	\$96,344
Total: Recycled Water Replacement				\$255,547		\$75,131		\$180,416
Sanitation Construction								
10487	Construct 3rd Digester at Rancho	\$14,190	20.0%	\$2,838	29.4%	\$834	70.6%	\$2,004
10564	Centrate Equalization Tank	\$161,613	25.0%	\$40,403	29.4%	\$11,879	70.6%	\$28,525
10587	Recycled Water Storage Study	\$546,928	20.0%	\$109,386	29.4%	\$32,159	70.6%	\$77,226
Total: Sanitation Construction				\$152,627		\$44,872		\$107,755
Sanitation Replacement								
10487	Construct 3rd Digester at Rancho	\$14,190	80.0%	\$11,352	29.4%	\$3,337	70.6%	\$8,015
10513	Tapia Sluice Gate and Drive Replacement	\$8,053	100.0%	\$8,053	29.4%	\$2,368	70.6%	\$5,685
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
10538	Tapia Channel Mixing Improvements	\$1,106,241	100.0%	\$1,106,241	29.4%	\$325,235	70.6%	\$781,006
10551	Centrate System - New Pump Impellers	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$2,495	100.0%	\$2,495	59.9%	\$1,495	40.1%	\$1,000

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2015-16 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	100.0%	\$175,390	29.4%	\$51,565	70.6%	\$123,825
10562	Tapia Structural Repairs	\$238	100.0%	\$238	29.4%	\$70	70.6%	\$168
10563	Tapia Supplemental Carbon Study	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10564	Centrate Equalization Tank	\$161,613	75.0%	\$121,210	29.4%	\$35,636	70.6%	\$85,574
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$130,000	100.0%	\$130,000	29.4%	\$38,220	70.6%	\$91,780
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	\$30,723	100.0%	\$30,723	29.4%	\$9,033	70.6%	\$21,690
10574	Rancho Facility Improvements	\$61,604	100.0%	\$61,604	29.4%	\$18,112	70.6%	\$43,492
10579	Security Upgrades - JPA	\$18,244	100.0%	\$18,244	29.4%	\$5,364	70.6%	\$12,880
10582	Tapia Balancing Pond Sealant Replacement	\$11,262	100.0%	\$11,262	29.4%	\$3,311	70.6%	\$7,951
10587	Recycled Water Storage Study	\$546,928	50.0%	\$273,464	29.4%	\$80,398	70.6%	\$193,066
10589	WIMS Software Implementation	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10595	Tapia Primary Flow Diversion	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10597	Tapia Electrical and Instrumentation Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10600	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	70.6%	\$70,600
10601	Rancho Reliability Improvements	\$64,400	100.0%	\$64,400	29.4%	\$18,934	70.6%	\$45,466
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$98,264	100.0%	\$98,264	29.4%	\$28,890	70.6%	\$69,374
Total: Sanitation Replacement				\$2,392,940	\$704,285	\$1,688,654		
GRAND TOTAL				\$3,332,439	\$980,498	\$2,351,941		

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2016-17**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
Recycled Water Conservation							
10587	Recycled Water Storage Study	\$1,750,000	30.0%	\$525,000	29.4%	\$154,350	\$370,650
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,060,000	100.0%	\$1,060,000	29.4%	\$311,640	\$748,360
10602	Miscellaneous RW Extension	\$399,780	100.0%	\$399,780	29.4%	\$117,535	\$282,245
Total: Recycled Water Conservation				\$1,984,780		\$583,525	\$1,401,255
Recycled Water Replacement							
10540	Lost Hill Overpass Recycled Water Main Relocation	\$622,054	100.0%	\$622,054	29.4%	\$182,884	\$439,170
60050	Recycled Water Tank Coating Evaluation and Repair	\$30,000	100.0%	\$30,000	29.4%	\$8,820	\$21,180
60057	Capri Tract w/o Lindero Greenbelt Recycled Water Improve	\$431,000	100.0%	\$431,000	29.4%	\$126,714	\$304,286
60058	Hillcrest and Oak Park North Apartments Recycled Water Impr	\$300,000	100.0%	\$300,000	29.4%	\$88,200	\$211,800
Total: Recycled Water Replacement				\$1,383,054		\$406,618	\$976,436
Sanitation Construction							
10564	Centrate Equalization Tank	\$2,139,198	25.0%	\$534,800	29.4%	\$157,231	\$377,568
10587	Recycled Water Storage Study	\$1,750,000	20.0%	\$350,000	29.4%	\$102,900	\$247,100
60048	Summer Season 2013 TMDL Compliance	\$200,000	25.0%	\$50,000	29.4%	\$14,700	\$35,300
99910	Process Air Improvements	\$1,797,400	25.0%	\$449,350	29.4%	\$132,109	\$317,241
Total: Sanitation Construction				\$1,384,150		\$406,940	\$977,210
Sanitation Replacement							
10513	Tapia Sluice Gate and Drive Replacement	\$529,284	100.0%	\$529,284	29.4%	\$155,609	\$373,675
10520	SCADA System Communication Upgrades	\$60,653	100.0%	\$60,653	29.4%	\$17,832	\$42,821
10537	Raw Sludge Wet Well Mixing Improvements	\$149,000	100.0%	\$149,000	29.4%	\$43,806	\$105,194
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	\$35,000	29.4%	\$10,290	\$24,710

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2016-17**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
10559	Manhole Rehabilitation, F2/F3 Line	\$289,005	100.0%	\$289,005	59.9%	\$173,114	\$115,891
10564	Centrate Equalization Tank	\$2,139,198	75.0%	\$1,604,399	29.4%	\$471,693	\$1,132,705
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$198,000	100.0%	\$198,000	29.4%	\$58,212	\$139,788
10567	Programmable Logic Controller Upgrades	\$387,500	100.0%	\$387,500	29.4%	\$113,925	\$273,575
10574	Rancho Facility Improvements	\$247,900	100.0%	\$247,900	29.4%	\$72,883	\$175,017
10579	Security Upgrades - JPA	\$19,800	100.0%	\$19,800	29.4%	\$5,821	\$13,979
10587	Recycled Water Storage Study	\$1,750,000	50.0%	\$875,000	29.4%	\$257,250	\$617,750
10595	Tapia Primary Flow Diversion	\$44,000	100.0%	\$44,000	29.4%	\$12,936	\$31,064
10597	Tapia Electrical and Instrumentation Upgrades	\$172,810	100.0%	\$172,810	29.4%	\$50,806	\$122,004
10600	Tapia Water Reclamation Facility Reliability Improvements	\$132,000	100.0%	\$132,000	29.4%	\$38,808	\$93,192
10601	Rancho Reliability Improvements	\$96,400	100.0%	\$96,400	29.4%	\$28,342	\$68,058
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$646,600	100.0%	\$646,600	29.4%	\$190,100	\$456,500
60000	Rancho Amendment Bin and Conveyance Modification Project	\$776,500	100.0%	\$776,500	29.4%	\$228,291	\$548,209
60006	Tapia Duct Bank Infrastructure Upgrade	\$66,000	100.0%	\$66,000	29.4%	\$19,404	\$46,596
60040	Flow Meter Replacement - JPA Meters	\$25,849	100.0%	\$25,849	29.4%	\$7,600	\$18,249
60048	Summer Season 2013 TMDL Compliance	\$200,000	75.0%	\$150,000	29.4%	\$44,100	\$105,900
60059	Tapia Chemical Building Roof Replacement	\$55,000	100.0%	\$55,000	29.4%	\$16,170	\$38,830
99910	Process Air Improvements	\$1,797,400	75.0%	\$1,348,050	29.4%	\$396,327	\$951,723
Total: Sanitation Replacement				\$7,908,750	\$2,413,319	\$5,495,431	
GRAND TOTAL				\$12,660,733	\$3,810,402	\$8,850,331	

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	2015-16	2015-16	2016-17	2017-18
		Adopted Budget	Estimated Actual	Proposed Budget	Proposed Budget
Program Expenses					
701230.6602	School Education	15,302	20,075	15,540	15,765
101900.6602	School Education - 100% LVMWD	214,013	185,435	203,684	214,514
751840.6602	School Education - 100% JPA	8,393	8,272	9,915	11,975
	Total Expenses	\$ 237,708	\$ 213,782	\$ 229,139	\$ 242,254

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

		2015-16 Adopted Budget	2015-16 Estimated Actual	2016-17 Proposed Budget	2017-18 Proposed Budget
ACCT #	DESCRIPTION				
	Program Expenses				
701230.6604	Public Education	309,581	197,567	200,084	200,817
101900.6604	Public Education - 100% LVMWD	222,887	197,097	229,808	233,793
751840.6604	Public Education - 100% JPA	67,398	64,891	67,634	71,835
	Total Expenses	\$ 599,866	\$ 459,555	\$ 497,526	\$ 506,445

PROGRAM DESCRIPTION

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

- 701230.6604 Includes community outreach (\$15,000); events and activities; printing and production of customer newsletters; 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	2015-16	2015-16	2016-17	2017-18
		Adopted Budget	Estimated Actual	Proposed Budget	Proposed Budget
Program Expenses					
701230.6606	Community Group Outreach	28,672	7,328	13,406	14,606
101900.6606	Comm'ty Group Outreach - 100% LVMWD	8,121	7,383	8,096	8,164
751840.6606	Community Group Outreach - 100% JPA	10,195	4,958	5,015	6,525
	Total Expenses	\$ 46,988	\$ 19,669	\$ 26,517	\$ 29,295

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

		2015-16 Adopted Budget	2015-16 Estimated Actual	2016-17 Proposed Budget	2016-17 Proposed Budget
ACCT #	DESCRIPTION				
	Program Expenses				
701230.6608	Intergovernmental Coordination	19,544	18,018	16,499	17,909
101900.6608	Intergovt'l Coord'n - 100% LVMWD	13,798	4,584	10,284	10,469
751840.6608	Intergovt'l Coord'n - 100% JPA	10,712	2,500	10,342	10,618
	Total Expenses	\$ 44,054	\$ 25,102	\$ 37,125	\$ 38,996

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.

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

