

LAS VIRGENES MUNICIPAL WATER DISTRICT



Adopted 2 Year Budget
Fiscal Years 2022-2024





OUR MISSION

Dedicated to Providing High-Quality Water Service in a Cost-Effective and Environmentally Sensitive Manner.



OUR COMMITMENTS ...

 HIGH LEVEL OF CUSTOMER SATISFACTION	 TRANSPARENCY AND COMMUNITY ENGAGEMENT	 HIGHLY EFFECTIVE WORKFORCE
 MAXIMUM REUSE AND RESOURCE RECOVERY	 SOUND FINANCIAL MANAGEMENT	 RELIABLE WATER SUPPLY AND SERVICE
 SOUND PLANNING AND APPROPRIATE INVESTMENT	 INNOVATIVE AND EFFICIENT OPERATIONS	 PROTECTION OF PUBLIC HEALTH AND THE ENVIRONMENT
  	 SAFE, HIGH QUALITY WATER	WWW.LVMWD.COM

OUR VISION

Valuing Every Drop -
Bringing Water Full Circle

WE ARE GUIDED BY THESE VALUES IN OUR INTERACTIONS WITH OTHERS ...

- INTEGRITY
- RESPECT
- COMMITMENT
- RESPONSIBILITY
- COLLABORATION
- LEADERSHIP



Las Virgenes Municipal Water District

Fiscal Years 2022-23 / 2023-24

Adopted Budget

Board of Directors



*Jay Hewitt
President
Director, Division 5*



*Leonard E. Polan
Vice President
Director, Division 4*



*Lynda Lo-Hill
Treasurer
Director, Division 2*



*Charles Caspary
Secretary
Director, Division 1*



*Lee Renger
Director
Division 3*

Executive Team

*David Pedersen, P.E. - General Manager
W. Keith Lemieux - Counsel
Joe McDermott, P.E. - Director, Engineering and External Affairs
John Zhao, P.E. - Director, Facilities and Operations
Donald Patterson, CPFO CCMT - Director, Finance and Administration*

Management Team

Engineering and External Affairs

*Ursula Bosson, Customer Service Manager
Mike McNutt, Public Affairs & Communications Manager
Dave Roberts, Resource Conservation Manager
Eric Schlageter, Planning & Technical Services Manager*

Facilities and Operations

*Brett Dingman, Water Reclamation Manager
Darrell Johnson, Water Systems Manager
Jim Korkosz, Facilities Operations Manager*

Finance and Administration

*Sophia Crocker, Human Resource Manager
Ivo Nkwenji, Information Systems Manager
Brian Richie, Finance Manager*

READER'S GUIDE

The budget is intended to address many different audiences, both internally and externally. It serves as a policy document, financial plan, operational guide, and a communication document. It has been formatted to enhance readability and provide users with extractable sections that can stand on their own. The document is intended to reflect the emphasis that Las Virgenes Municipal Water District places on excellent services delivered in an efficient, respectful, and courteous manner.

The District section provides background and historical information about Las Virgenes Municipal Water District. It provides statistical community information, such as areas served, population and demographics. Included is the agency organization chart, staffing, a staffing chart, financial policies, and budget awards are also included.

Budget Discussion section provides information on the overall financial stability of the organization. This includes the budget overview, process and calendar. The District's strategic plan and planning process are included in this section.

Operations section provides the reader with information about the agency's three enterprise funds - Potable Water, Recycled Water, and Sanitation; with business unit detail. The section includes discussion of business unit functions and line item details. Also included is summary financial data for each business unit and enterprise for two prior fiscal years including prior year actuals, current year budget and estimated actuals, and Fiscal Years 2022-23 and 2023-24 budget.

Internal Services section provides information on all costs associated with the General Administration of the District. Includes all personnel related costs as well as general operations and maintenance expenses. All net accumulated costs are allocated to the enterprise, capital projects, and the Joint Powers Authority (JPA)

Capital Improvement Plan is provided to capture all current capital projects contained in the budget. The Capital Improvement Projects Budget includes anticipated spending in the next two years by fund. The Capital Improvement Detail includes a detail of each project including project descriptions, costs, established priorities, status, and project funding.



Office of the General Manager

DATE: June 21, 2022
TO: LVMWD Customers
Board of Directors



It is my privilege to present the proposed operating and capital improvement projects budget plan for Fiscal Years 2022-23 and 2023-24. The District prepares a biennial budget in order to improve long-range and strategic planning. The Board approves the two-year budget plan and adopts the Fiscal Year 2022-23 budget. In the spring of 2023, the Board will be presented with budget-to-actuals for the current year and will be asked to consider any modifications to the proposed budget for Fiscal Year 2023-24.

This two-year budget represents the concerted efforts of staff over the past several months to estimate the financial needs of the District for the next two fiscal years to continue to provide high quality water and sanitation services to the District's customers. This budget is also aligned with the District's adopted Strategic Plan Goals and Objectives and its Financial Policies.

The development of the Fiscal Years 2022-24 budget coincides with historic drought conditions faced by the State of California which if weather patterns do not change will experience its fourth straight year of drought. An executive order was issued on March 28, 2022 by Governor Newsom to "further conserve water and improve drought resiliency", and a resolution was issued by Metropolitan Water District (the District's principal water supplier) on April 26, 2022 declaring a water shortage emergency and implementing an emergency water conservation program to participating agencies. In turn, The District Board approved a resolution on May 17, 2022 declaring a continuing state of emergency due to water shortage from drought conditions in the State of California. The resolution is intended to be proactive in driving further water use reduction from potable and recycled water customers.

The District has taken several actions over the past several years to ensure financial resiliency for various economic and hydrological conditions. Steps taken include increasing the percentage of fixed cost recovered from fixed fees, implementation of water budgets to encourage making water efficiency a way of life, and creating an \$8 million rate stabilization fund to temporarily address any short-term revenue shortfalls. This two-year budget utilizes \$946,021 in Fiscal Year 2022-23 and \$583,801 in Fiscal Year 2023-24 from the Rate Stabilization Fund to minimize the effects of the drought on the District's operations and capital program.

Responding to Statewide Drought Emergency

The Fiscal Years 2022-24 budget reflects the realities of the State's current drought emergency and the unprecedented one-day-per-week outdoor watering restrictions that went into effect June 1, 2022. The District is mandated to achieve significant reductions in water usage or face potential penalties from the Metropolitan Water District and the possibility of a complete ban on outdoor water usage later in 2022. An additional \$1.5 million from one-time wasteful water use penalty revenue has been budgeted in Fiscal Year 2022-23 for one-time expenses related to the drought emergency including funds to increase enforcement of watering restrictions, additional rebates for water saving devices, the installation of flow restrictors, and other efforts to ensure conservation

mandates are met. An additional \$800,000 has been budgeted in Fiscal Year 2023-24 for one-time drought response expenditures.

With potential uncertainties regarding the future impacts of drought conditions, staff will proactively monitor the situation and its impact on the District. Additionally, the following cost-saving measures have been identified for implementation as necessary due to worsening drought conditions:

- Forego one or more of the optional, additional contributions to other post-employment benefits (four quarterly payments of approximately \$320,000, for a total of \$1.3 million);
- Defer and/or re-prioritize capital improvement projects;
- Implement a temporary hiring freeze for vacant positions;
- Reduce investments in customer incentive programs for water-use efficiency.

Within the context discussed above, the proposed budget continues to address key District priorities that ensure the continued delivery of high-quality service that the District's customers have come to expect.

Long-Term Water Reliability Improvements

In 2020, the District, through its joint powers authority with the Triunfo Water and Sanitation District, completed the Pure Water Demonstration Project that provides for an educational setting, complete with a water tasting station and demonstration garden, to highlight the process of treating recycled water to drinking water standards. The project serves to support the development of the future full-scale Pure Water Project Las Virgenes-Triunfo that will ultimately bring the District's water full circle by treating its effluent from the Tapia Water Reclamation Facility to better than drinking water standards before mixing it with imported water stored in Las Virgenes Reservoir. During this two-year budget cycle, the Pure Water Demonstration Project will continue to be open for tours and educational experiences, while the planning and design for the full-scale project continues. Included in the Fiscal Years 2022-24 budget is an assignment of \$15 million in funds from the Potable Water Enterprise and \$5 million from the Recycled Water Enterprise dedicated to the Pure Water Project. The project is anticipated to deliver approximately 3,100 acre feet of locally produced potable water by 2035.

Focus on Developing and Supporting the District's Workforce

In October 2018, the District prepared and implemented a comprehensive Succession Plan to ensure the continuity of leadership for the organization. The Fiscal Years 2022-23 and 2023-24 Budget Plan provides resources to attract the most qualified new employees, retain its high-quality employees and transfer institutional knowledge through training resources and educational reimbursement opportunities. In 2021, the District completed negotiating the terms of successor Memorandums of Understanding (MOUs) with each of its four represented groups. The new agreements are now in place effective 1/1/2022 – 12/31/2024. The MOUs are a key tool to implement the District's strategic objectives. The District will also continue to focus on employee recognition strategies, as well as diversity and inclusion initiatives.

Focus on Efficiency and Financial Resiliency

The District continues to focus on ensuring responsible management of its ratepayers' funds

completing a new five-year rate study implemented March 2021. All Enterprises continue to exceed reserve policy levels for the current fiscal year 2021-22 as well as projected reserve requirements for the upcoming Fiscal Year 2022-23, increasing the available funding for capital projects. The District completed the implementation of its new Enterprise Resource Planning (ERP) system in 2021, as well as introduced new investment and debt management tracking software in 2022 to allow for more efficient and timely reporting of financial information to stakeholders.

The District plans to continue contributing additional quarterly payments towards its unfunded liability for other post-employment benefits (OPEB), totaling about \$1.3 million annually. These payments will pay down the unfunded liability, which will reduce the long-term cost to ratepayers.

Investments in the Future

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

- Construction of an interconnection with Calleguas Municipal Water District to improve water supply reliability;
- Construction of the Twin Lakes Pump Station Pipeline Project to increase the supply reliability for the Twin Lakes subsystem and enhance capacity to serve the Deerlake Ranch Development;
- Planning and design of the Pure Water Project Las Virgenes-Triunfo.
- Cornell Pump Station Improvement Project – pump station improvements to provide added reliability and redundancy to the District's potable water system backbone during planned and unplanned system outages

In summary, this budget represents the continued efforts to provide safe, reliable water and sanitation services to customers by focusing on developing and supporting the District's workforce, improving water reliability by bringing water full circle, supporting customers to meet water-use efficiency standards, focusing on efficiency and financial resiliency and investing in the future. The District is well-positioned to improve its financial resiliency and continue to deliver reliable service to its customers.

ACKNOWLEDGEMENTS

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

Very Truly Yours,



David W. Pedersen, P.E.
General Manager

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VIDEO: How the Budget is Connected to Our Customers

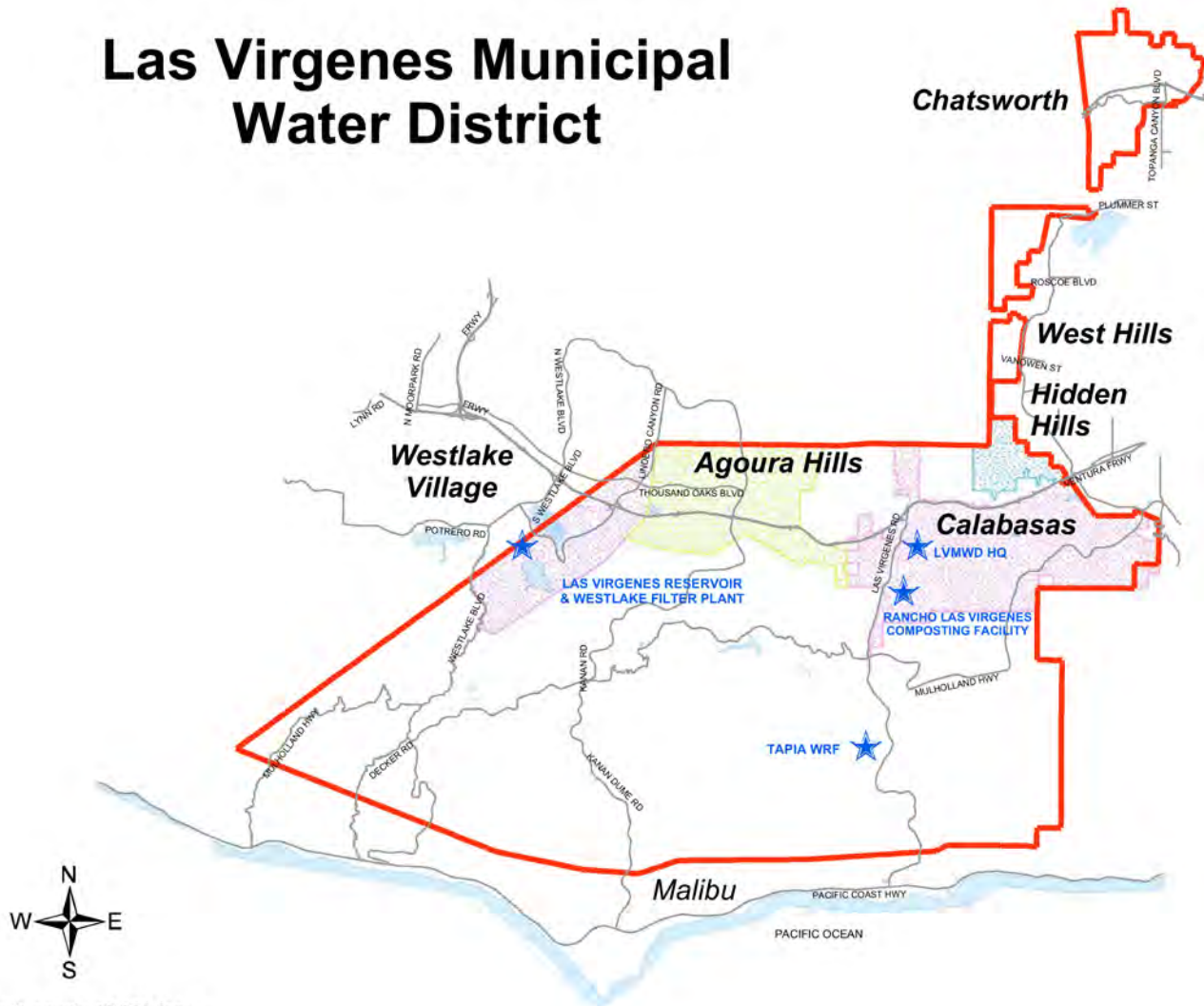


DISTRICT PROFILE

Background

Las Virgenes Municipal Water District (LVMWD) is a California Special District formed by local residents in 1958 to secure a reliable source of high-quality water for the portion of Los Angeles County located between the City of Los Angeles boundary at the west end of the San Fernando Valley, to the Ventura County line to the west and north, and south to the Malibu city limit. The District was created during a drought that saw local wells run dry. LVMWD rose from a grassroots effort to find a water supply without annexing to the City of Los Angeles. Upon its creation by voters, the District sought, and ultimately achieved annexation to the Metropolitan Water District of Southern California, which is currently the only source of potable water to LVMWD's 122 square-mile service area.

Las Virgenes Municipal Water District



1 inch equals 15,000 feet

The District provided its first water deliveries to local customers in 1963; the initial connection was to the Agoura Fire Station on Cornell Road. That same year, the District formed a sanitation district to address emerging wastewater issues. In 1964, the Las Virgenes – Triunfo Joint Powers Authority (JPA) was established with Triunfo Sanitation District, which processes a portion of Ventura County. The JPA cooperatively treats wastewater for the region, which lies primarily in the Malibu Creek watershed. With the JPA agreement in place, construction commenced on the wastewater treatment plant that is now the Tapia Water Reclamation Facility.

Serving a relatively small area, Tapia began processing some half-million gallons of wastewater per day in 1965. The treated effluent was sprayed on a nearby hillside and the extracted biosolids were used to fertilize feed crops by local farmers. With these disposal activities, Las Virgenes Municipal Water District began its development of the beneficial reuse of materials



formerly considered “waste.” Three years later, Tapia was expanded to a capacity of two million gallons per day to support the needs of the region’s growing local population.

Because there are no local potable water sources, in 1972, LVMWD completed the Las Virgenes Reservoir in Westlake Village to provide a backup supply of potable water for customers and to provide a means to meet peak-season demands. That same year, the District began the practice of supplying recycled water from Tapia to local landscapes, becoming a pioneer in water reuse. By 1976, due to growth in the region, it was necessary to again expand Tapia, this time to a capacity of six million gallons per day.

Water recycling continued to expand, with the addition of golf courses and school facilities to the list of recycled water irrigation customers. In 1982, Tapia grew to a capacity of eight million gallons per day. That same year, a farm was created on District lands at Rancho Las Virgenes, providing 91 acres for the injection of biosolids extracted from wastewater processed at Tapia, diverting those materials from landfills.

In 1984, the JPA commenced tertiary (three-step) wastewater treatment at Tapia, bringing the plant’s effluent to Department of Public Health Title 22 standards, which certifies the water as safe for full body contact. This step led to the approval of year-round discharges to Malibu Creek, adjacent to Tapia. Four years later, the Tapia Water Reclamation Facility was awarded the United States Environmental Protection Agency's top national award for operations and maintenance.

When more stringent drinking water regulations were adopted, the need arose to further process already-treated water stored in the open Las Virgenes Reservoir. In 1989, the Westlake Filtration Plant was added at the site to “polish” stored potable water supplies before delivery to customers.

In light of a rapidly-growing local population in the late 1980s and early 1990s, Tapia's capacity was again expanded in 1993, this time to a capacity of 16 million gallons per day. One year later, the JPA began operations at its Rancho Las Virgenes Composting Facility, which transforms biosolids extracted from wastewater into USEPA “Class A – Exceptional Quality” soil amendment. Rancho's opening advanced the Districts’ goal of maximizing beneficial reuse.

Services Today

Las Virgenes Municipal Water District has grown considerably from its modest beginnings, today providing water, wastewater, recycled water and biosolids composting services to more than 70,000 residents in its service area. The Las Virgenes – Triunfo Joint Powers Authority serves approximately 100,000 people throughout the District’s service area and extreme western Ventura County.

In addition to the major facilities that include Las Virgenes Reservoir, Westlake Filtration Plant, Tapia Water Reclamation Facility and Rancho Las Virgenes Composting Facility, Las Virgenes Municipal Water District’s potable water system includes 25 storage tanks, 24 pumping stations, and some 396 miles of main water lines; a recycled water system comprised of three storage tanks, four pumping stations, two reservoirs and 66 miles of purple-pipe; and a sanitation system with 2 lift stations and 56 miles of trunk sewer lines.

LVMWD serves approximately 20,000 acre-feet of potable water annually and nearly 5,000 acre-feet of recycled water (one acre-foot = 325,900 gallons). The Tapia WRF receives and treats an average of 6 million gallons per day (mgd) of sewage, including 3 million gallons per day from Triunfo Water & Sanitation District. The Rancho Las Virgenes Composting Facility produces over 15,000 cubic yards of compost annually, diverting some 80,000 gallons per day of biosolids from our landfills.

Governance

Las Virgenes Municipal Water District is organized under the Municipal Water District Act of 1911 (California Water Code 7100). A five-member board of directors, each elected by geographic divisions, provides governance. Directors serve overlapping four-year terms, and every two years - concurrent with installation of the newly elected board – they select board officers. The board also selects a local representative from LVMWD to serve on the Board of Directors of the Metropolitan Water District of Southern California.



Local Economic Conditions and Outlook

The LVMWD service area includes the cities of Agoura Hills, Calabasas, Hidden Hills and Westlake Village, and adjacent unincorporated portions of western Los Angeles County.

The region is highly desirable for both residences and businesses, with exceptional natural attributes, known to be among the most picturesque areas in southern California. Much of the service area lies within or adjacent to the Santa Monica Mountains, with their associated rugged terrain; wildlife habitat, mountain and ocean views; and moderate Mediterranean climate.

Open space and recreational opportunities abound, with considerable local acreage. Nearly forty percent of the LVMWD service area is permanently dedicated as national and state parkland or privately held open space. Numerous beaches lie within minutes of any location in the area. Varied academic institutions are proximate and easily accessible, including Pepperdine University's Malibu campus; California Lutheran University in Thousand Oaks; California State University, Northridge; California State University, Channel Islands; along with junior colleges; Moorpark College and Pierce College.

The LVMWD service area contains some of the highest assessed values for property in Los Angeles County. Most are relatively new communities with recently-installed infrastructure and an award-winning K-12 school system. A number of private elementary and secondary schools may also be found within the District's boundaries.

Low crime rates and well-managed amenities make the area attractive to residences and businesses. The region has an excellent reputation for safety and security, comparable with the neighboring City of Thousand Oaks, which is consistently rated as one of the safest cities in the nation with a population greater than 100,000. Recreation and parklands abound in the community and there is a strong desire by residents and land use authorities to preserve and maintain open space and environmentally sensitive areas.

Primarily residential, the region is also home to notable corporations and commercial activities. Located within the service area are concentrations of finance, high tech and defense contractors, including the national headquarters of Dole Food Company, Guitar Center, and The Cheesecake Factory, among others. The region is also served by a wide variety of quality hotels and motels, most built recently to serve the expanding business base. The area is statistically shown to be a source of quality jobs, having endured the recent economic downturn with fewer impacts than many other regions.

The prospects for future economic growth in the area are strong. Development is carefully managed by all local cities, and county leadership plays an active role in working to sustain the unique amenities and quality of life that residents have come to expect.

Well-defined zoning, building height restrictions, traffic considerations and architectural standards are some of the criteria employed to assure building and maintaining quality communities. Specialized service niches of local commercial activities are expected to flourish, while offering the strength of diversity, with no single industry dominating the area.

Some of the regional businesses include hospitality, biomedical R & D, financial services, entertainment industry production, medical services, corporate administration, legal services and more. Similarly, regional strengths that have attracted people and companies to the area stand to increase in their lure, as other regions become more fully developed.

Moving forward to locally-source water is both a priority and a commitment for the LVMWD and the JPA. The JPA is implementing a visionary project to enhance local water supply reliability and drought resilience while eliminating wastewater discharges to Malibu Creek.

Pure Water Project Las Virgenes - Triunfo

The Pure Water Project relies on indirect potable reuse, a water supply strategy now adopted by many cities and water agencies in California and across the United States to provide local, reliable water supplies.

The project begins with the installation of the infrastructure needed to deliver the recycled water to the proposed advanced water treatment facility where proven, state-of-the-art technology will be used to further purify the water.

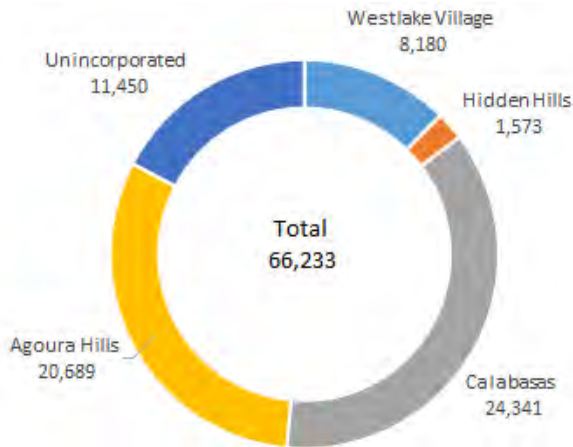
The project eliminates the discharging of usable wastewater into Malibu Creek and instead becomes a viable source for potable, locally-produced water. The Pure Water Project creates an affordable and reliable local water supply that will be cost-competitive with imported water, stabilize water rates, safeguard the local economy and significantly reduce the uncertainty of supply associated with importing water due to climate change and long-term drought conditions.

This critical reliability improvement project will require public participation and acceptance, regional leadership, and the funding to move from concept to reality.

The District continues to closely watch drought conditions to identify any changing emerging trends that could effect the District's finances.



TOTAL POPULATION



Median Age
47.3

EDUCATION



HIGH SCHOOL GRADUATES
97.2%
COLLEGE DEGREES
64.6%

EMPLOYMENT & ECONOMY

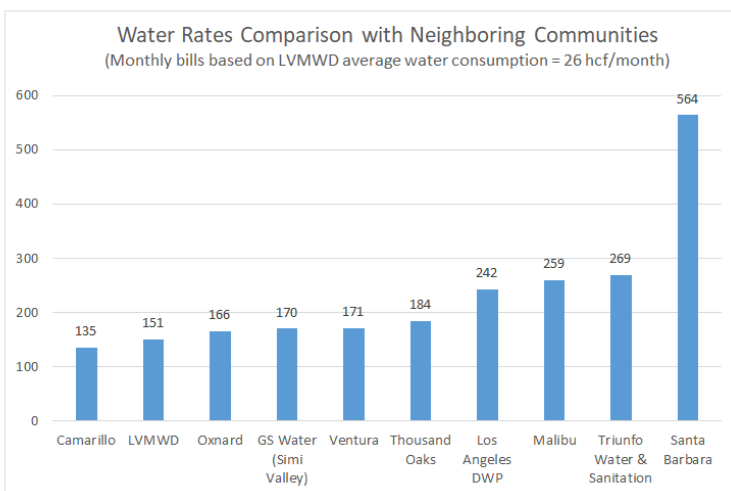


Total Personal
Income \$4,295,500
Per Capita Income
\$88,116



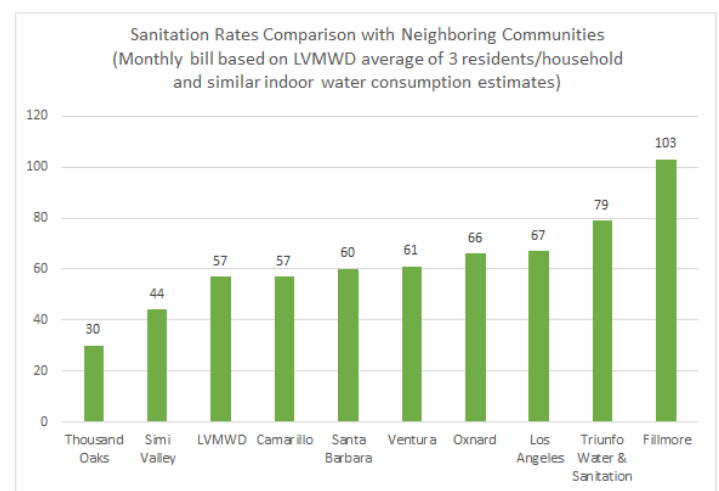
6.2%
unemployed

HOW DO LVMWD'S RATES COMPARE TO THOSE OF NEARBY AGENCIES?



Monthly amounts reflect rates with other agencies assuming similar water consumption as LVMWD

Survey Date: February, 2022



Monthly amounts reflect rates with other agencies assuming similar water consumption as LVMWD

Survey Date: February, 2022



Las Virgenes Municipal Water District Internal Reporting Structure

For internal management purposes, the District maintains separate accounting for certain activities, as summarized below. For outside financial reporting purposes, the accounts are consolidated into one legal reporting entity, which is an enterprise fund.

	Operations		
	Potable	Recycled	Sanitation
Business Units:	101xxx	102xxx	130xxx

	Internal Services	JPA
	Business Units:	701xxx

Capital Projects		Other
Replacement	Construction	
Potable	Potable	Debt Service Reserves
Recycled	Recycled	
Sanitation	Sanitation	
JPA	JPA	

Operations Funds are used to account for the day to day operations of the District. Rates charged customers are the primary revenue source for these funds.

Internal Services 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, etc. are administered through the Internal Services fund.

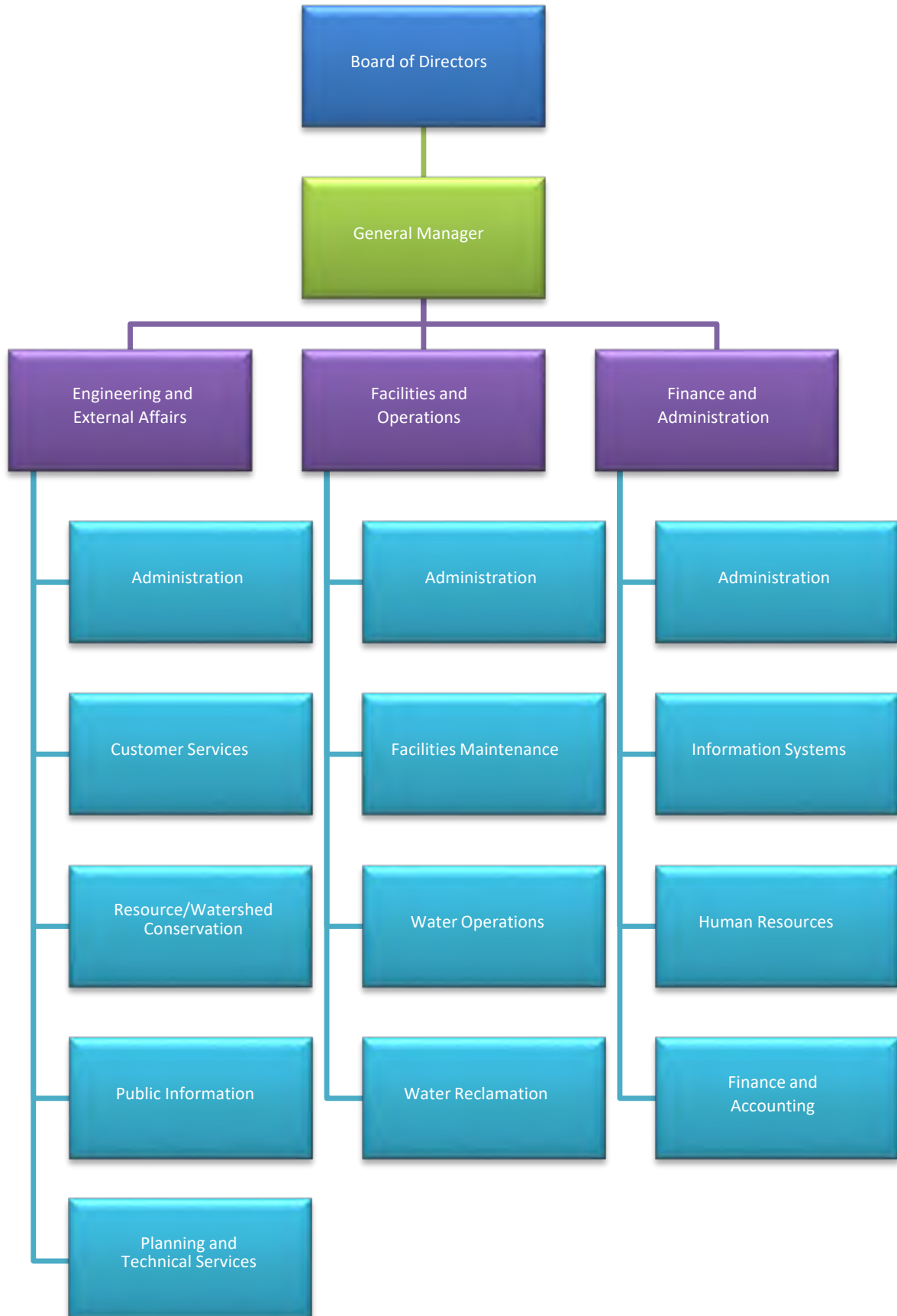
Joint Powers Authority (JPA) Funds are used to account for all activities which benefit both participants. Revenue and expenses are shared based on participants' flows and capacity rights, as provided in the joint powers agreement.

Capital Project Replacement Funds are used to account for replacement of existing assets and infrastructure that benefit existing customers. Rates charged customers (via a transfer of funds from the operations funds) and grant revenues are the primary revenue sources for these funds.

Capital Project Construction Funds are used to account for construction of assets that benefit new or future customers. Connection Fees charged to new customers are the primary revenue source for these funds.

Debt Service accounts are used for Debt Service payments.

Reserve accounts are used for the District's reserves based on the District's financial policies.



DISTRICT STAFFING PLAN

FY 2022-23 / FY 2023-24

Business Unit	DIVISION Dept/Section	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
	BOARD & GENERAL MANAGER				
701121	Administration	2.0	2.0	2.0	2.0
TOTAL GENERAL MANAGER		2.0	2.0	2.0	2.0

Business Unit	DIVISION Dept/Section	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
	ENGINEERING & EXTERNAL AFFAIRS				
701210	Administration	2.0	2.0	2.0	2.0
701220	Customer Service-Administration	2.0	2.0	2.0	2.0
701221	Customer Service Operations	5.0	5.0	5.0	5.0
701222	Customer Service Office	11.0	11.0	11.0	11.0
701223	Resource/Watershed Conservation	3.0	3.0	3.0	3.0
701230	Public Information	3.0	3.0	3.0	3.0
701350	Technical Services Division	9.0	9.0	10.0	10.0
TOTAL ENGINEERING & EXTERNAL AFFAIRS		35.0	35.0	36.0	36.0

Business Unit	DIVISION Dept/Section	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
	FACILITIES & OPERATIONS				
701310	Administration	3.0	3.0	3.0	3.0
701320	Facilities Maintenance-Admin	1.0	1.0	1.0	1.0
701326	Electrical/Instrumentation-Maint	6.0	6.0	6.0	6.0
701321	Facilities Maintenance-Maint	10.0	10.0	9.0	9.0
701325	Facilities Maintenance-Fleet	1.0	1.0	1.0	1.0
701330	Water Division-Admin	1.0	1.0	1.0	1.0
701331	Water Systems Operations	12.0	12.0	8.0	8.0
701332	Water Treatment Operations	-	-	4.0	5.0
701322	Construction	6.0	6.0	6.0	6.0
701340	Reclamation Division-Admin	3.0	3.0	3.0	3.0
701341	Reclamation Division-Lab	6.0	6.0	6.0	6.0
701342	Reclamation Division-Treatment	9.0	9.0	9.0	9.0
701343	Reclamation Division-Composting	7.0	7.0	7.0	7.0
TOTAL FACILITIES & OPERATIONS		65.0	65.0	64.0	65.0

Business Unit	DIVISION Dept/Section	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
	FINANCE & ADMINISTRATION				
701410	Administration	2.0	2.0	2.0	2.0
701420	Information Systems	8.0	8.0	8.0	8.0
701430	Human Resources/Risk Mgmt	2.0	2.0	3.0	3.0
701440	Accounting	9.0	9.0	9.0	9.0
TOTAL FINANCE & ADMINISTRATION		21.0	21.0	22.0	22.0

TOTAL AGENCY STAFF POSITIONS		123.0	123.0	124.0	125.0
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FINANCIAL POLICIES

The District's budget is closely aligned with the financial policies established. These policies serve to strengthen the current and long-term financial health of the District and are visited, at a minimum, on an annual basis to ensure they represent the most current and realistic framework for decision making.

POLICY 1: Restricted Cash

The District will maintain cash, to be used solely for its intended purpose, in an amount equal to funds restricted by legal requirements, contractual agreements and trustee requirements.

The District is limited in the means in which it may use certain cash ("restricted cash") due to legal and contractual requirements.

Other reserves/funds are unrestricted; they are established by Board direction to address potential needs as defined in the policies that follow. Unrestricted reserves may be adjusted in amount and directed for needs other than those initially contemplated, but funds described in Policy 7 for replacement/major maintenance must be used only for needs of the enterprise from which the funds were generated.

AB 1600 requires that development impact fees ("capacity fees") and interest generated from such can only be used for capital projects related to expansion, not replacement or enhancement. These funds are maintained separately in the appropriate enterprise **Construction Fund**.

Vested sick leave results from contractual obligations with employees. Cash is maintained in an amount equal to the vested sick leave obligation. Upon voluntary termination, retirement or death of an employee, the vested sick leave accrual is paid to the employee or their beneficiary.

Trust funds hold cash that has been deposited with the District for future obligations that may or may not occur. These obligations include developer/customer deposits and pre-funding by Triunfo Water and Sanitation District for their portion of JPA capital projects and 3 months operating expense.

A **Bond covenant** is cash held as a surety that the annual bond payment and interest will be made. The official documents of the bond transactions require that funds be deposited and maintained with the trustee until the final bond payment is made or the bond issue is defeased. If the District had to draw on this reserve to pay any portion of the debt service payment before the issue had fully matured, the District would be in technical default and the trustee could require the District to pay off the bondholders at once. The District's refunding bond reserve has been deposited through the bond trustee, Bank of New York, in the state of California's Local Agency Investment Fund ("LAIF"). The current bond coverage required for the district is that net operating income must be at least 110% of the maximum annual debt service.

POLICY 2: Balanced Budget/Annual Board Review

The District will maintain a balanced operating budget for each enterprise fund with annual revenues equal to or greater than annual expenditures. However, the Board may determine that reserves be used to augment operating revenues under certain circumstances. The Board will review annually the working capital, cash, projected income and bond coverage levels to determine the adequacy of each.

If in any given fiscal year operating expenditures will exceed the operating revenue projected in the same year, causing a budget imbalance, cost cutting measures or revenue enhancements may be addressed before spending *reserves* to support ongoing operations. Cost cutting measures may include reductions in capital improvement projects, reductions in staff or reductions in expenditures for materials, services, or supplies. Such expenditure or staff reductions may result in reduced service levels. Alternatively, the Board may determine that circumstances warrant taking money from reserves to offset expenses larger than operating income.

At year-end, net revenue after expenses ("income") will be transferred to funds as directed by the Board, subject to any legal limitations on the Board's discretion. Funds balances are addressed annually as part of the budgeting process.

Available cash in the various funds reflects the District's ability to pay current bills and commitments, as well as underwriting the risk level the District is willing to accept.

**POLICY 3: Rate Stabilization Fund**

The District will maintain a Rate Stabilization Fund in an amount of \$8 million to maintain rate stability for customers in times when short or mid-term cash needs are volatile.

The District's potable water operating revenue *can vary greatly* based on climatic conditions. During periods of heavy rain, potable water revenue drops significantly from the three year average at which revenues are budgeted. During significantly hot, dry periods, a reverse trend is seen wherein significant revenue is generated by higher sales than the three year average. During periods of extended water shortage, when customers are asked to reduce consumption, the impact on potable water revenue is similar to the effect of heavy rain. Rather than raising water rates on a temporary basis to cover expenses during these times, the Rate Stabilization Fund (RSF) allows the Board to balance operating revenue to operating expenses by a transfer.

POLICY 4: Financing Alternatives

As part of the annual Infrastructure Investment Plan (IIP) budgeting process, the District will examine options available to pay for the proposed projects, including the option of financing.

Each year the Board reviews needs for capital improvements and major maintenance over the next five years (the capital improvement plan "CIP"). Expenditures are projected on an annual basis, but the available fund balance for replacement or major maintenance is not always adequate to cover the need when it arises. The Board favors a pay-as-you-go program for the IIP program, but the District may not have funds available to pay for projects in any given year, or projects anticipated in future years may be of a type that would be difficult to finance. Such considerations may dictate financing as the preferred alternative. If a project requires substantial expenditures over several years and interest rates are low, the District may consider issuing financing now and reserving the available funds for need at times when interest rates are higher.

The Board has determined that debt service should not exceed 15% percent of reliable revenue sources.

POLICY 5: Fiscal Impact Analysis

Staff shall prepare a fiscal impact analysis for each budget appropriation request not included as part of the Annual Budget. Available fund balances are intended to be appropriated only for "one-time" nonrecurring expenditures not covered by the current annual budget.

When non-budgeted items are brought before the Board for consideration, the resulting fiscal impact will be analyzed. The Board requires all requests for new or supplemental budget appropriations to be accompanied by a fiscal impact statement including:

- Amount of funds requested
- Source of funds requested
 - New revenue
 - Reallocation of existing appropriations
 - Grants
- Impact of Request
 - New rates or fees
 - Decrease in one activity to support another activity
 - Effect on fund balance

POLICY 6: Operating Funds Cash Requirement

The District will maintain cash (net of restricted cash) in the Operations Fund of each enterprise equivalent to 25% of the operating budget (and eliminate the requirement for one-year's debt service obligation. This change in policy will increase the potable water reserve balance but should be tempered with a requirement to maintain a working capital reserve for operations and one year's debt service in the sanitation operating fund each year, which would be approximately \$5.2 million.)

An available cash reserve to cover operating shortfalls is a prudent management practice to be used for both short term cash flow and contingency planning for unforeseen situations. Examples Include:

- Unexpected increases in costs or declines in revenues
- Legislative or judicial mandate to provide a new or expanded service or program
- Natural disaster emergencies which exceed the Emergency/Insurance Fund
- One-time Board approved non-capital expenditures or capital need if the IIP fund is inadequate
- Interruptions in billing process to customers

If such unforeseen circumstances occur, staff will present the Board with options for curing the deficiency, including use of this fund.

POLICY 7: Replacement and Major Maintenance Fund by Enterprise (potable water, sanitation, recycled water)

Each of the District's three enterprises will maintain a Replacement Fund for major maintenance, replacement and improvement of facilities and infrastructure not related to growth. The source of funds will be current user fees. Each Replacement Fund will maintain cash levels equal to the most current three- years of actual depreciation expense. If a replacement fund's cash target is exceeded, the Board will consider using the excess for prepayment of outstanding debt, if appropriate.

Prudent stewardship of assets requires that maintenance be performed to postpone or decelerate the aging process. As a general rule, maintenance costs for an item become more expensive as the asset ages. Also, changes in technology could result in replacing an asset with one which provides lower operating expenses or greater revenues or replacement of assets may be required due to changes in regulatory standards.

Major maintenance and replacement are on-going operating costs that should be paid for by user fees. Appropriate cash levels within a Replacement Fund enables the District to pay for planned or unplanned projects in any given year.

The water stand-by charge is levied against developed and undeveloped land and is dedicated to maintenance and replacement of potable water infrastructure and facilities. Recognizing that undeveloped land has added value because of the availability of potable water service, these owners have a vested interest in seeing the system maintained.

POLICY 8: New Construction Fund by Enterprise

The District will pay for expansion or new facilities necessitated by growth from capacity fees collected from new development and maintained in the appropriate enterprise's Construction Fund.

Current ratepayers should not be burdened with costs associated with growth due to new development. The fair share of cost of expansion will be borne by the developers through capacity fees.

The District has a master plan that identifies projected infrastructure and facility needs through build-out and is used as the basis for determining capacity fees. Capacity fees may be pledged for debt service payments, if the need for the expansion occurs before adequate capacity fees can be collected.

Prepaid capacity fees not used are subject to refund with interest, provided the developer has not started his project and the District has not begun construction on the system.

POLICY 9: Internal Service Replacement Fund for Buildings, Vehicles and Equipment

The Internal Service Fund will have revenues (i.e. user charges, interest income and all other income) sufficient to meet operating expenses, maintenance costs, depreciation expense, an inflation factor for other needs not exclusive to one of the three enterprises.

The District uses the internal service fund as an internal accounting and budget mechanism to equitably distribute general operating costs such as for buildings, vehicle and equipment replacement and maintenance costs among District user programs and to assure that adequate funding is on hand to replace or maintain these assets.

**POLICY 10: Emergency/Insurance Fund**

The District will maintain an Emergency/Insurance Fund to cover claims not covered by insurance, fines and penalties imposed by regulatory agencies and disaster repairs and expenses. The target for this Fund is two percent (2%) of the total value of capital assets, including LVMWD's share of the Joint Power's Authority capital assets. The Board must approve any expenditure from this Fund. Self-insurance retentions will be paid out of operating budgets.

To protect the investment in assets and to ensure continuation of District operations, the District purchases insurance for general liability, property and worker's compensation. The District has the responsibility to pay for deductibles or self-insurance retentions. Also, the District has some risks that may not be economically or actually insured, such as certain types of pollution (odor), flood, and mold. Also, the insurance on District's sewer lines or water lines is limited to the cost of emergency clean-up and does not include the cost of repairing the failure. Because of this potential exposure, the District has established the Emergency/Insurance Fund at two- percent of the value of capital assets less the value of land, which amount will be determined annually after the audit. The Fund can only be used when approved by the Board.

This policy is in line with our experience in having to pay damages that are not covered by insurance and cover expenses that are not reimbursed on a timely basis by FEMA. Like the Rate Stabilization Fund, not having the Emergency/Insurance Fund available in the event of a disaster could significantly impact our cash flow and possibly impact future utility rates during troublesome times.

POLICY 11: Assignment or Commitment of Reserves in Excess of Target Balances

When the operating reserves for an enterprise fund exceed the amounts required by these Financial Policies, the Board may assign or commit the funds in excess of the established reserve balance targets for use by the Pure Water Project.

The Board has a policy favoring pay-as-you-go for capital projects. The District considers cash on hand in excess of the reserve levels established by Policy 6 as available for capital or any one-time project. Additionally, GASB 54 establishes specific designations related to the use of fund balance as follows:

- *Assigned Fund Balance* – The assigned fund balance is a designation by the Board or its authorized designated official specifying an intended use of certain funds. These funds are committed for a specific purpose but not necessarily to a specific project or program and its use is not restricted.
- *Committed Fund Balance* – The committed fund balance has stronger restrictions than assigned fund balance in that its use is constrained by the Board and any use of the funds must have explicit approval of the Board, usually in the form of an ordinance or resolution. Committed funds cannot be used for any other purpose without action by the Board.

Funds that are available after the Enterprise has met its requirements for having a cash balance equivalent to 25% of the operating budget and for having funds available for replacement and major maintenance as specified in the annual Infrastructure Investment Plan (reserves equivalent to three years of capital improvement projects) can, at the Board's discretion and upon approval, be assigned or designated for use by the Pure Water Project.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Award*

PRESENTED TO

**Las Virgenes Municipal Water District
California**

For the Biennium Beginning

July 1, 2020

Christopher P. Morill

Executive Director

Fiscal Year 2022-24 Budget Overview

Las Virgenes Municipal Water District remains fiscally strong and the proposed budget positions the District well to respond appropriately to fluctuations in the economy as well as continuing drought conditions. The proposed operationally balanced budget continues to maintain the high level of service expected by the District customers it serves. The Fiscal Year (FY) 2022- 24 Budget and Operational Plan presents a responsible financial strategy. The priority for each fiscal year's budget is to maintain quality service while observing prudent spending practices. The following pages present an overview of the District's two-year budget for Fiscal Years 2022-24.

The proposed two-year budget plan includes \$81.2 million for Fiscal Year (FY) 2022-23, an increase of \$1.6 million or 2.0% over the FY 2021-22 budget of \$79.6 million; and \$95.9 million in FY 2023-24, an increase of \$14.7 million or 18.2% over FY 2022-23.

The total operating budget for FY 2022-23 is \$58.9 million, an increase of \$115 thousand or 0.2% over FY 2021-22. FY2023-24 operating budget is \$64.8 million, an increase of \$5.9 million or 10%.

FY22-23 Budgeted Capital Improvements total \$21.0 million. FY23-24 Budgeted Capital Improvements total \$29.8 million.



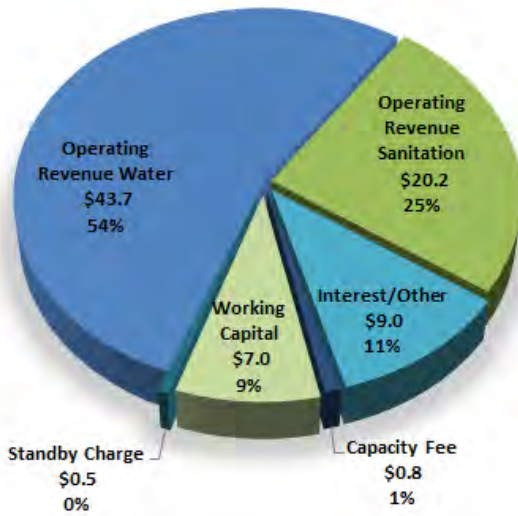
Sources of Funds

In 2020, the District completed a comprehensive cost of services analysis and rate study that served as the basis for establishing proposed rates. On February 2, 2021, the Board successfully went through the Proposition 218 process and approved the proposed rates for the Potable Water Enterprise, Recycled Water Enterprise and Sanitation Enterprise. The new rates became effective March 1, 2021 and annually thereafter on January 1, 2022 through 2025. The impact of the rate changes is accounted for in the revenue budget estimates. Capacity fees for Potable Water, Recycled Water and Sanitation Enterprises are expected to remain constant from the prior year budget.

Districtwide, the total sources of funds in the budget for FY2022-23 are projected at \$81.2 million. FY 2023-24 is projected to be \$95.9 million as shown on the following tables and charts.

The Fiscal Years 2022-24 budget reflects the realities of the State’s current drought emergency. The District is mandated to achieve significant reductions in water usage or face potential penalties from the Metropolitan Water District. As a result, revenues derived from water usage were calculated based on a 35% reduction in Potable Water and a 25% reduction in Recycled Water. An additional \$1.5 million from one-time wasteful water use penalty revenue has been budgeted in Fiscal Year 2022-23 for one-time expenses related to the drought emergency including funds to increase enforcement of watering restrictions, additional rebates for water saving devices, the installation of flow restrictors, and other efforts to ensure conservation mandates are met. An additional \$800,000 has been budgeted in Fiscal Year 2023-24 for one-time drought response expenditures.

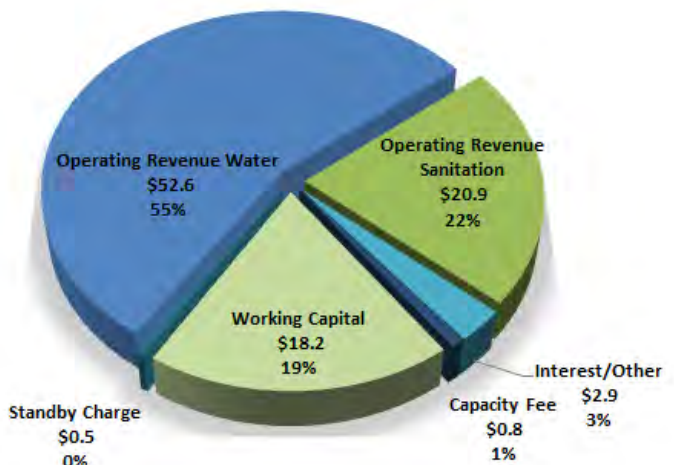
Fiscal Year 2022-23
Sources of Funds
\$81.2 million



Operating Revenue	
Potable Water Revenue	36,336,640
Recycled Water Revenue	5,358,968
JPA Recycled Water Revenue-LV Sani Share	2,037,475
Sub-Total Recycled Water	7,396,443
Total Water Revenue	43,733,083
Sanitation Revenue	20,133,423
Total Operating Revenue	63,866,506
Capacity Fee	
Potable/Recycled Water	580,932
Sanitation	227,400
Total Capacity Fee	808,332
Standby Charge Revenue	
Replacement Fund	512,000
Interest Revenue	1,000,000
Other	
Rental Income	100,000
General 1% Tax Revenue	465,965
Rental Charge - Facilities & Vehicles	840,882
Insurance/Grant	6,490,371
Miscellaneous	75,000
Total Other	7,972,218
Working Capital Drawn	
Operating/Capital Replacement Reserves	6,060,791
Rate Stabilization Reserve	946,021
Total Working Capital Drawn	7,006,812
Total Sources of Funds	81,165,868

Fiscal Year 2023-24
Sources of Funds
\$95.9 million

Operating Revenue	
Potable Water Revenue	43,222,330
Recycled Water Revenue	7,386,916
JPA Recycled Water Revenue-LV Sani Share	2,051,967
Sub-Total Recycled Water	9,438,883
Total Water Revenue	52,661,213
Sanitation Revenue	20,881,828
Total Operating Revenue	73,543,041
Capacity Fee	
Potable/Recycled Water	598,359
Sanitation	234,222
Total Capacity Fee	832,581
Standby Charge Revenue	
Replacement Fund	512,000
Interest Revenue	1,000,000
Other	
Rental Income	105,000
General 1% Tax Revenue	465,965
Rental Charge - Facilities & Vehicles	829,534
Insurance/Grant	336,600
Miscellaneous	75,000
Total Other	1,812,099
Working Capital Drawn	
Operating/Capital Replacement Reserves	17,621,531
Rate Stabilization Reserve	583,801
Total Working Capital Drawn	18,205,332
Total Sources of Funds	95,905,053



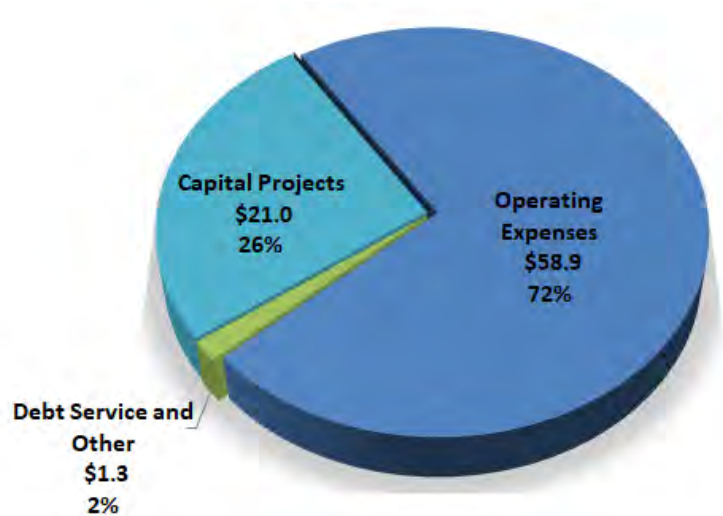
Use of Rate Stabilization reserves in the amount of \$0.9 million in Fiscal Year 2022-23 and \$0.6 million in Fiscal Year 2023-24 are budgeted as a source of funds in an effort to minimize the potential impact of the drought on customers.

Uses of Funds

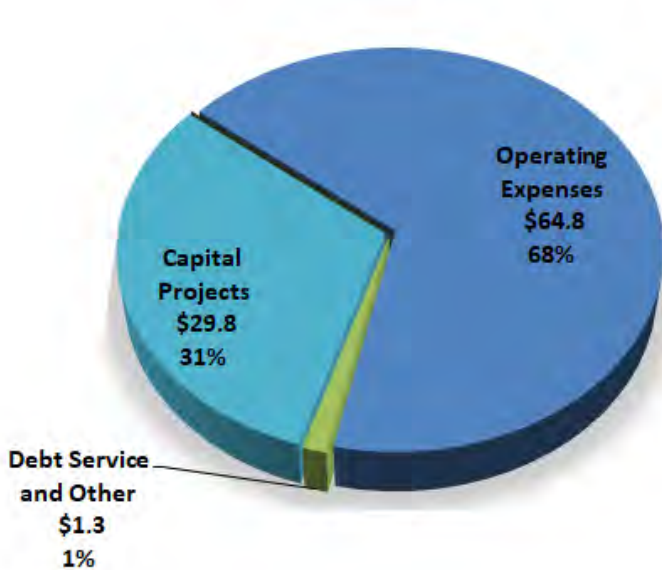
Districtwide, the total uses of funds in the budget for FY2022-23 are \$81.2 million. FY 2023-24 is projected to be \$95.9 million as shown on the following tables and charts.

Fiscal Year 2022-23
Uses of Funds
\$81.2 million

Operating Expenses	
Potable Water	35,636,483
Recycled Water	4,301,890
Sanitation	16,930,030
Las Virgenes Operating Expenses	56,868,403
Add: JPA Revenue LV Sani Share	2,037,475
Total LV Operating Expenses	<u>58,905,878</u>
Non-Operating Expenses	<u>150,000</u>
Capital Projects	
Potable Water Construction Fund	857,145
Potable Water Replacement Fund	9,664,856
Recycled Water Construction Fund	149,637
Recycled Water Replacement Fund	326,878
Sanitation Construction	-
Sanitation Replacement	9,983,253
Total Las Virgenes	<u>20,981,769</u>
Debt Service - Installment Purchase Agmt	<u>1,128,221</u>
Total Uses of Funds	<u>81,165,868</u>



Fiscal Year 2023-24
Uses of Funds
\$95.9 Million



Operating Expenses	
Potable Water	40,618,715
Recycled Water	4,124,252
Sanitation	18,003,477
Las Virgenes Operating Expenses	62,746,444
Add: JPA Revenue LV Sani Share	2,051,967
Total LV Operating Expenses	<u>64,798,411</u>
Non-Operating Expenses	<u>150,000</u>
Capital Projects	
Potable Water Construction Fund	246,420
Potable Water Replacement Fund	8,307,107
Recycled Water Construction Fund	-
Recycled Water Replacement Fund	407,503
Sanitation Construction	-
Sanitation Replacement	20,866,598
Total Las Virgenes	<u>29,827,628</u>
Debt Service - Installment Purchase Agmt	<u>1,129,014</u>
Total Uses of Funds	<u>95,905,053</u>

FY 2022-23 projected operating expenses (excluding JPA revenue share of costs) are \$56.9 million, a decrease of \$1.5 million or 2.6% from the FY 2021-22 budget of \$58.4 million. This decrease is primarily due to a projected reduction in Source of Supply water purchases from Metropolitan Water District (MWD). As mentioned above, this decrease is a result of water conservation efforts and a projected Potable Water usage reduction of 35% versus prior year. This decrease is offset by an increase in outside services for one-time expenses related to the drought emergency including funds to increase enforcement of watering restrictions, additional rebates for water saving devices, the installation of flow restrictors, and other efforts to ensure conservation mandates are met. An additional \$800,000 has been budgeted in Fiscal Year 2023-24 for one-time drought response expenditures.

Recycled Water operating expenditures for outside services increased by \$275,000 for the Emergency Recycled Water Distribution Program which is intended to support the cities and customers served by the District to utilize recycled water, to the extent that it is available, to offset their potable water usage and reduce the impacts of watering restrictions.

Capital Projects

The following major projects are included in the proposed FY 2022-23 budget:

Potable Water Enterprise:

- Twin Lakes Pump Station Pipeline Project
- Interconnection with Calleguas Municipal Water District
- Pump Station Upgrades
- Reliability and Site Security Projects

Sanitation Enterprise:

- Pure Water Project Las Virgenes-Triunfo
- Tapia Flow Equalization Project
- 003 Discharge Point Rehabilitation
- Tapia Secondary Clarifier Rehabilitation
- Site Security Improvements

Recycled Water Enterprise:

- Calabasas Park Recycled Water Main Extension
- Recycled Water Pump Station Battery Energy Storage System

Detailed information on each capital project can be found in the Capital Improvement Plan section of this document.

Change in Working Capital

Change in working capital is a good way to view the financial health of the District. Working capital is the difference between current assets and current liabilities. If a fund has a positive working capital balance, then the fund has more than enough resources to meet its obligations. However, if the working capital balance is negative, then the fund has more obligations than resources. Staff monitors working capital on a monthly basis and has determined that sufficient balances are available to meet operating, capital, and reserve requirements for the upcoming fiscal years in the budget plan.

Summary of Changes in Budget

The following are changes to the budget document from the draft budget that was presented to the Board of Directors on May 17, 2022:

- Increased use of penalties for unsustainable water use from \$1.1 million to \$1.5 million in Potable Water.
- Increased Potable Water Conservation outside services from \$1.1 million to \$1.5 million.
- Increased outside services \$275,000 in Recycled Water for projected costs related to the Emergency Recycled Distribution Program.

Major Priorities and Issues

Drought & Climate Change

The adoption of the Fiscal Years 2022-23 and 2023-24 Two-Year Budget comes at a time of severe drought conditions in the State of California and within the District. With no local water supplies, the District meets 79% of its needs with water imported by the Metropolitan Water District of Southern California (MWD) through the State Water Project. Another 21% is met through recycled water through the Las Virgenes – Triunfo Joint Powers Authority Tapia Water Reclamation Facility. With the unprecedented drought conditions, the State has curtailed water deliveries from the State Water Project to just 5% of contractual obligations. This has necessitated the District to implement one-day-per-week outdoor watering restrictions effective June 1, 2022.

The District has been preparing for and is well positioned to continue to be financially resilient through the current drought. In 2016, the District implemented water budget based rates and wasteful water use penalties to support the necessity of making conservation a way of life. Over the past 8 years, the District has also increased its fixed cost collected through fixed fees, now at approximately 55%. The District has also adopted an \$8 million Rate Stabilization Fund to support any revenue shortfall. These efforts have allowed the District to sustain a strong financial position through the current and previous droughts.

Based upon staff estimates, projected water use will need to be reduced by as much as 3,000 acre-feet per year in order to align with the state mandated budget by the year 2027. These projections also indicate that we are on track to meet new and emerging mandates but will need to continue implementing conservation measures in order to ensure compliance. The FY2022-24 budget includes adequate funding for efforts to continue with the implementation of budget based water rates, as well as education and outreach efforts. The budget also includes funding for continuation of the Weather Based Irrigation Controller (WBIC) program, rain barrel giveaway program and additional conservation efforts to help insure compliance with the mandates of Making Conservation a California Way of Life.

As the District looks forward to address the effects of climate change, it continues to look at ways to diversify its water portfolio. The most significant efforts to date in this area are the development of the Las Virgenes – Triunfo Pure Water project that will provide an estimated 3,100 acre feet of water at build out through indirect potable reuse. More information on this project can be found on the District's website at lvmwd.com. The District is also working with other State water dependent agencies to encourage and support the MWD to build infrastructure projects that allow the area to receive Colorado River Water. However, that watershed is also impacted by drought. The District continues to look at innovative ways to further diversify its water portfolio.

Economic Conditions

The District reviewed current economic conditions including the risk of high inflation. The Fiscal Years 2022-24 budget plan includes conservative expense projections that are meant to capture the impact of rising costs in an effort to mitigate the potential effect of ongoing inflation.

The Budget Process

PREPARATION: JANUARY 2022

- Review prior budget process
- Review Strategic Plan, department goals, objectives, and performance measures
- Budget kick-off meeting

PREPARATION: FEBRUARY 2022

- Review major drivers and assumptions
- Present budget calendar to the board
- Develop budget estimates

PREPARATION: MARCH 2022

- Incorporate department provided line-item expense projections into the budget
- Prepare Preliminary Sources and Uses for the two-year budget.

PREPARATION: APRIL 2022

- Present draft updated five-year Strategic Plan, along with an overview of department performance measures and budget assumptions to board.

PREPARATION: MAY 2022

- Preliminary Draft budget presented to the Board for review
- Ten-Year Infrastructure Investment Plan presented to the board

PREPARATION: JUNE 2022

- Board Adoption of Budget FY 2022-23 and approval of FY 2023-24 Budget plan.

YEAR TWO: JANUARY- JUNE 2023

- Review Budget for significant changes since adoption
- Budget Workshop to present significant changes
- Board Adoption of Second Year

The budget process began in January 2022 with the review of the prior budget process and the introduction of the new GFOA budget reporting standards to staff. Departments were tasked with reviewing the agency's Strategic Plan to ensure continued relevance and begin the process of developing department goals, objectives, and performance measures in support of the plan.

In February staff reviewed major budget assumptions and began the process of developing budget estimates.

In early April 2022, the General Manager met with representatives from each department to discuss and review the budget in detail. The changes made by the General Manager are incorporated in the budget. On April 12th, the Board reviewed the preliminary budget assumptions for operating revenue and expenses.

In May, the Board received a five-year Infrastructure Investment Plan and it was incorporated into the FY 2020-22 two-year budget. The draft budget was presented to the board for approval.

In June 2022 the Board adopted the FY 2022-23 budget and approved the FY2023-24 Budget Plan.

The budget process for FY 2023-24 will begin in January 2023. Staff will be directed to identify any significant changes between the approved FY 2022-24 Budget Plan and proposed FY 2023-24 Budget. These significant changes will be then incorporated to the FY 2023-24 proposed Budget.

Developing and monitoring the budget is an ongoing process and the estimates that are developed from this process are modified throughout the budget period to respond to unfolding events. Monthly reports of expenses and revenues are compared to the budget and developed to provide a method for ongoing review at the department level. The Board reviews quarterly financial status reports.

By responding quickly to events that impact the budget, the District is able to maintain consistent levels of service provided to our customers as well as safeguard the financial base against erosion from unforeseen events outside the control of the District.

Basis of Revenue Estimates

The major source of revenue for operations is utility user fees. For potable and recycled water, the District charges a fixed meter service charge. Potable commodity rates have four tiers and may also include a pumping charge for those areas at higher elevations that require additional pumping. Recycled water has a three-tiered rate structure and where applicable, elevation pumping charges. Sanitation has a six-tiered rate structure for single family residential units that is based on the number of occupants, and a four-tiered rate for commercial users based upon effluent strength and flow.

The income from water sales is much more dependent on weather and the economy than on the number of customers or price of water. Because it is nearly impossible to predict weather conditions for the budget year, the District traditionally uses a three-year average of usage and current water rates to estimate budget year revenues. Over time this method has proven effective. However, due to the Metropolitan Water District order to reduce water usage as a result of the persistent drought, and the State Water Resources Control Board emergency regulations; the District this budget incorporates a 35% reduction in water sales in FY and a 25% reduction in water sales in FY 2023-24. However, if the drought conditions continue further reductions may need to be made as early as September 2022.

The estimated revenue for recycled water is normally based upon a three-year average then increased slightly to recognize new recycled water customers added in the previous year. However, the view of the District is to promote conservation, even with recycled water. The revenue estimates for FY's 2020-22 were based on similar assumptions as the potable water estimates as the District considers additional short-term uses for recycled water to supplement potable water uses.

The estimated revenue for sanitation is based upon the current number of residential customers factored at the per-person monthly tiered-rate, plus an estimated amount based upon averages of our commercial customers. Because the District's sanitation rates utilize budget factors such as number of people in households and not volumetric calculations, the District does not expect the drought to impact sanitation revenue.



Other operating revenues, such as late fees, are minor and are based upon historical averages. Interest income, which is non-operating revenue, is based upon projected cash balances per fund factored by projected interest rate.

The District receives a small amount of property tax that is dedicated to the replacement funds. Property tax is estimated by applying a projected growth factor each year.

Capital improvement projects are financed by those benefiting from the improvement. If the improvement is to provide for future customers, the project is financed from capacity fees. If the improvement benefits current customers, the project is financed with operating funds. In some cases, the District receives grant funds from the state or federal government for a project. Some projects that benefit both future and current customers may be paid by a combination of construction, replacement and grant revenue.

Capacity fees for each enterprise are projected based upon deposits from developers and staff appraisal of when the development will be completed so that the deposit can be taken to revenue. Although the District may have deposits on hand, it is very difficult to project when the revenue will become available as the developer may pull the deposit with interest should the development not proceed.

Debt Obligations

The District has favored a “pay-as-you-go” strategy for most capital projects resulting in minimal outstanding debt. The District entered into an installment purchase agreement in June 2020 with Key Government Finance, Inc. totaling \$10,100.00. The purpose of the installment agreement was to finance the acquisition and installation of smart meters and other water system improvements.

The installment purchase agreement has an interest rate of 1.95% and is scheduled to be paid in full on November 1, 2029. Interest is payable semiannually on May 1 and November 1. The installment purchase agreement is subject to prepayment provisions set forth in the agreement.

Year Ending June 30,	Principal	Interest	Total
2022	\$ 995,000	\$ 172,039	\$ 1,167,039
2023	975,000	885,222	1,160,222
2024	995,000	133,984	1,128,984
2025	1,010,000	113,465	1,123,465
2026	1,030,000	94,575	1,124,159
2027-2030	4,295,000	171,159	4,466,159
Total	\$ 9,300,000	\$ 1,570,444	\$ 10,870,444

Cost Allocation

The general and administrative costs of the District are distributed to the three enterprises and capital projects through a cost allocation plan developed in accordance with federal regulations from the Office of Management and Budgets (2 CFR 200). By meeting federal requirements, the plan allows the District to allocate overhead to future federal and state grants. The preliminary budget reflects the allocation of general and administrative costs as shown in the cost allocation plan, which was updated in FY 06-07. Since then, staff has acquired the proprietary software, enabling the allocations to be updated for FY 2022-24. Building rental is allocated based upon square footage. Laboratory expense is allocated based upon the number of samples collected and analyzed.



Budget Basis and Level of Budgetary Control

The District operates on the accrual basis of accounting and budgeting, following “generally accepted accounting principles” (GAAP), which means that revenues and expenses are recorded in the periods in which the transactions occur, regardless of the timing of cash flows. Exceptions to this are:

- Principal payments on long-term debt are applied to the outstanding balance of the debt (GAAP). The working capital schedules in the budget document show the use of working capital when the principal payments are due.
- Capital projects/outlays are recorded as assets when acquired or as projects are completed (GAAP). The working capital schedules in the budget document show the use of working capital as capital improvement projects are projected.
- Depreciation expense is not budgeted, but is recorded annually for GAAP only.

Budgets are monitored at varying levels of classification detail. However, expenditures cannot exceed total appropriations at the department level.

- Department heads may transfer resources within a department and within the same enterprise as they see fit, but transfers between departments or enterprises need approval from the Board.
- If a department experiences an extraordinary unbudgeted expense that may cause it to go over budget by year-end, the General Manager will ask for approval from the Board. This is a frequent occurrence in capital improvement projects and such requests come to the Board in the form of change orders.

Each department and program manager receives a monthly financial status report to monitor and review expenses. The Board reviews a quarterly financial status report.

Proposition 4 (Gann) Appropriation Limit

The District is not subject to the appropriation limit since it did not levy a tax rate greater than \$0.125 per \$100 of assessed valuation and was in existence prior to January 1, 1978.

LAS VIRGENES MUNICIPAL WATER DISTRICT STRATEGIC PLAN

Developed in 2016, the Strategic Plan describes LVMWD’s strategy to address the opportunities, challenges and needed investments likely to arise in the next 20 years. The plan provides the basis for making decisions and allocating resources to ensure consistent direction moving forward. The Strategic Plan is intended to be a high level document containing broad goals.

Specifically, the Strategic Plan is designed to meet the following objectives:

- Set a clear path forward for LVMWD, building on its mission and vision.
- Identify and address the opportunities, challenges and needed investments likely to arise during the next 20 years.
- Provide a high-level framework for making decisions on the allocation of resources.
- Prepare LVMWD for the future.
- Establish service commitments for LVMWD’s customers.
- Implement a standards-based approach to meet service commitments.
- Establish values for conducting LVMWD’s business and interacting with others.
- Identify strategic objectives for action.
- Describe a process for reviewing and updating the plan.

DEVELOPMENT OF THE PLAN

The District hired a consultant to assist with the development of the Strategic Plan. The consultant held one-on-one interviews with 27 employees, from Department Head to Water Reclamation Plant Operator I. Employees were encouraged to provide their perspectives on the most important challenges facing the District over the next 20 years and opportunities for improvement. The interviews resulted in valuable feedback and insights that became the basis for key elements of the draft Strategic Plan.

A Strategic Planning Workshop was held with the Board to review a summary of the interview results, terminology for the strategic plan, the District’s mission and vision, proposed behavioral and business values, and draft strategic objectives. At the meeting, nine strategic objectives were discussed and vetted using breakout groups lead by a Board Member working with key staff. Each breakout group presented its feedback on their assigned strategic objectives, which was incorporated into the draft Strategic Plan.

ELEMENTS OF THE STRATEGIC PLAN

Strategic Foundation – The strategic foundation consists of LVMWD’s mission, vision and behavioral values. The mission describes our purpose or what we do. The vision describes what we want to be, or be known for, in the future. The behavioral values describe how we conduct our business and interact with others. Together, the mission, vision and behavioral values provide the foundation for all of LVMWD’s activities, both now and well into the future.

Business Values – The business values describe the commitments LVMWD makes to its customers. Examples include transparency and community engagement, reliable water supplies and service, and sound financial management. Business values provide fundamental focus areas for the organization.

Strategic Objectives – The strategic objectives describe the major undertakings planned to address the significant opportunities, challenges or needed investments likely to arise in the next 20 years. Strategic objectives are not intended to address tasks that are part of normal utility operations.

Standards – Standards are simply rules or service levels that put the business values in operational terms. To provide consistent service and value to customers, it is important to take a standards-based approach. LVMWD’s standards will drive its activities, decisions and proposed investments. Some standards are driven by legal or regulatory requirements (i.e. compliance with the Safe Drinking Water Act); however, others are developed internally to meet the needs of customers.



STRATEGIC FOUNDATION

Together, the mission, vision and behavioral values provide the foundation for all of LVMWD’s activities, both now and well into the future.

BUSINESS VALUES

The following business values describe the commitments LVMWD makes to its customers:

High Level of Customer Satisfaction	Transparency and Community Engagement	Highly Effective Workforce	Safe, High Quality Water	Protection of Public Health and the Environment
Maximum Reuse and Resource Recovery	Sound Financial Management	Reliable Water Supplies and Service	Sound Planning and Appropriate Investment	Innovative and Efficient Operations

STRATEGIC OBJECTIVES

Strategic objectives constitute the major undertakings planned for the next five years, considering the significant opportunities, challenges or needed investments likely to arise in the next 20 years.

KEY STANDARDS

LVMWD’s standards will drive its activities, decisions and proposed investments. Some standards are driven by legal or regulatory requirements (i.e. compliance with the Safe Drinking Water Act); however, others are developed internally to meet the needs of customers.

REVIEW AND UPDATE OF STRATEGIC PLAN

An effective strategic plan must be reviewed and updated periodically to address changing circumstances and priorities. LVMWD reviews its strategic plan annually in conjunction with the budget preparation process. At that time, progress toward accomplishment of the strategic objectives is evaluated. This Plan incorporates significant updates since the time of the original version in 2016 and will be reviewed and updated as needed in future years.

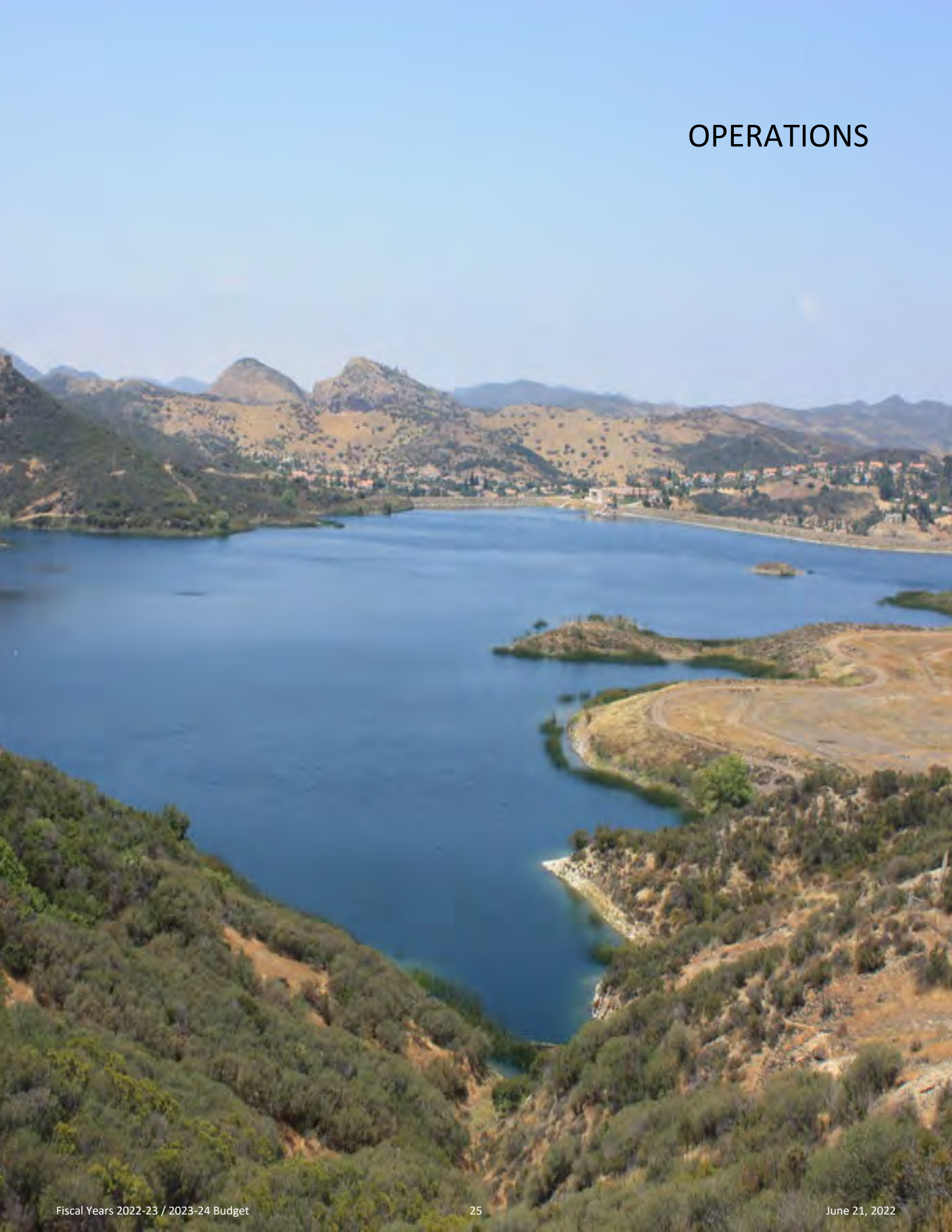
LVMWD's Strategic plan can be found in its entirety by clicking the plan here:



PERFORMANCE MEASURES

Performance measurements have been integrated into various sections of this document. These performance measurements have been created to coincide with the Strategic Plan and to highlight certain annual priorities and goals for each program and the agency as a whole.

OPERATIONS



Las Virgenes Municipal Water District



OPERATIONS

Sanitation





SUMMARY ALL UNITS

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
OPERATING REVENUES	Actual	Budget	Est Actual	Budget	Budget
4000 Water Sales	\$45,532,869	\$43,014,275	\$43,946,532	\$32,400,691	\$40,332,569
4152 Penalty for Unsustainable Wtr Use	2,126,015	0	2,256,991	1,500,000	800,000
4155 Temporary Meter Fees	4,825	3,100	4,000	3,145	3,160
4160 Late Payment Fees	(132)	188,000	95,415	188,690	189,383
4170 Water Usage - Accidents	27,071	29,600	44,853	30,100	30,100
4175 PW Supplement to RW	773,726	1,546,820	1,228,336	921,193	947,017
4215 RW Sales - Calabasas	812,618	626,107	539,214	556,722	801,680
4220 RW Sales - LV Valley	446,003	283,050	262,653	282,228	406,409
4225 RW Sales - Calabasas MWD	1,696,029	1,462,802	1,295,005	1,204,998	1,735,197
4230 RW Sales - Western	3,538,597	2,933,530	2,953,312	2,565,020	3,693,630
4260 Sanitation Service Fees	18,467,170	19,361,640	19,151,998	19,870,198	20,615,330
4270 Consol Sewer District Fees	227,910	215,000	211,403	218,225	221,498
4505 Other Income from Operations	550,831	990,002	953,408	1,141,800	1,131,300
Use of Rate Stabilization	0	0	0	946,021	583,801
Sub-total Operating Revenues	74,203,531	70,653,926	72,943,119	61,829,031	71,491,074
JPA Recycled Water Revenue-LV Sani Share*				2,037,475	2,051,967
TOTAL OPERATING REVENUES	\$74,203,531	\$70,653,926	\$72,943,119	\$63,866,506	\$73,543,041

SOURCE OF SUPPLY					
5000 Purchased Water - MWD	24,905,805	23,505,136	20,916,701	17,187,048	21,894,258
5054 Draw from Reservoir	(605,723)	926,640	330,185	352,653	417,122
5100 Purchased Water - JPA RWTR	1,991,716	1,954,050	1,788,664	2,037,475	2,051,967
5105 Purchased Water - Ventura Co.	268,305	326,726	239,855	234,295	291,386
5110 Purchased Water - Simi Dist. #8	57,006	64,912	54,092	46,549	57,891
5115 Purchased Water - Potable Suppl	773,726	1,546,820	1,228,336	921,193	947,017
5125 Water Supply - LVR Adjustment	645,429	174,397	1,114,772	177,796	187,971
Sub-total Source of Supply	\$28,036,264	\$28,498,681	\$25,672,606	\$20,957,009	\$25,847,612

PURCHASED SERVICES					
5735 Share of JPA Net Expenses	13,722,750	10,654,046	12,245,960	13,865,017	14,782,100
5740 City of Los Angeles	513,514	531,300	531,300	552,552	552,552
Sub-total Purchased Services	\$14,236,265	\$11,185,346	\$12,777,260	\$14,417,569	\$15,334,652

OPERATING EXPENSES					
5400 Labor	1,317,019	1,347,000	1,090,588	1,246,393	1,296,249
5405.1 Energy	1,342,335	972,000	1,130,260	1,216,350	1,215,900
5405.2 Telephone	54,466	66,600	61,689	88,200	88,700
5405.3 Gas	23,135	20,500	16,600	38,700	39,700
5405.4 Water	18,582	25,800	13,538	26,300	26,500
5410 Supplies/Material	232,423	217,000	203,194	245,500	245,500
5410.10 Fuel	12,853	15,000	14,852	35,000	36,800
5410.14 Sodium Hypochlorite	0	0	14,074	14,700	15,400
5415 Outside Services	199,704	204,000	223,544	558,236	283,236
5417 Odor Control	14,601	0	0	0	0
5420 Permits and Fees	124,840	47,020	195,030	99,250	99,400
5425 Consulting Services	0	5,000	0	5,000	5,000
Sub-total Operating Expenses	\$3,339,959	\$2,919,920	\$2,963,370	\$3,573,629	\$3,352,385



SUMMARY ALL UNITS

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
MAINTENANCE EXPENSES	Actual	Budget	Est Actual	Budget	Budget
5500 Labor	573,114	851,099	428,276	703,558	731,640
5510 Supplies/Material	231,498	198,686	141,680	189,200	190,600
5515 Outside Services	491,358	465,352	779,892	710,072	710,372
5518 Building Maintenance	55,517	69,725	47,169	69,725	69,725
5520 Permits and Fees	17,254	25,000	18,996	30,000	32,000
5530 Capital Outlay	0	147,236	67,236	82,000	84,000
Sub-total Maintenance Expenses	\$1,368,741	\$1,757,098	\$1,483,249	\$1,784,555	\$1,818,337
SPECIALTY EXPENSES					
5700 SCADA Services	87,875	145,960	88,586	141,401	142,057
5710.2 Technical Services	18,493	68,603	11,401	21,000	21,000
5715.2 Other Lab Services	24,448	41,800	29,072	41,800	41,800
5715.3 Tapia Lab Sampling	33,683	106,584	0	0	0
5725 Gen Supplies/Small Tools	31,945	3,000	24,352	0	0
7202 Allocated Lab Expense	289,697	312,048	322,522	357,636	387,022
Sub-total Specialty Expenses	\$486,141	\$677,995	\$475,933	\$561,837	\$591,879
FIELD CONSERVATION					
6620 Outside Services	70,548	262,206	44,576	1,500,000	800,000
Sub-total Field Conservation	\$70,548	\$262,206	\$44,576	\$1,500,000	\$800,000
COMMUNITY CONSERVATION EDUCATION					
6749 Residential Customer Training	0	18,000	0	8,000	8,000
Sub-total Community Conservation Education	\$0	\$18,000	\$0	\$8,000	\$8,000
RESOURCE CONSERVATION					
6785 Watershed Programs	15,488	46,931	3,750	0	0
6790 Back Flow Protection	139,263	120,535	124,866	153,000	153,000
Sub-total Resource Conservation	\$154,750	\$167,466	\$128,616	\$153,000	\$153,000
ADMINISTRATIVE EXPENSES					
6260 Rental Charge - Facility Repl	253,206	290,357	231,494	268,222	256,874
7135.1 Property Insurance	69,886	0	66,145	103,605	113,965
7135.4 Earthquake Insurance	67,284	0	58,820	77,040	77,510
7145 Claims Paid	9,816	0	71,451	0	0
7155 Other Expense	26,296	0	1,420	0	12,500
Allocated Insurance	0	272,236	0	152,294	155,024
7203 Allocated Building Maint	137,766	96,643	81,411	102,294	105,024
7205 Allocated Legal	32,738	20,000	74,994	50,000	50,000
Allocated Services (G&A)	9,384,418	11,997,751	11,129,834	13,009,349	13,946,182
Sub-total Administrative Expenses	\$9,981,409	\$12,676,987	\$11,715,569	\$13,762,804	\$14,690,579
SUB TOTAL OPERATING EXPENSES	\$57,687,190	\$58,409,682	\$55,261,961	\$56,868,403	\$62,746,444
JPA Recycled-LV Sanitation Share*				\$ 2,037,475	\$ 2,051,967
TOTAL OPERATING EXPENSES	\$57,687,190	\$58,409,682	\$55,261,961	\$58,905,878	\$64,798,411
NET OPERATING INCOME (LOSS)	\$16,516,341	\$12,244,244	\$17,681,158	\$4,960,628	\$8,744,630

*JPA Recycled-LV Sanitation Share reflected in line item budget detail beginning in FY22-23



POTABLE WATER SUMMARY

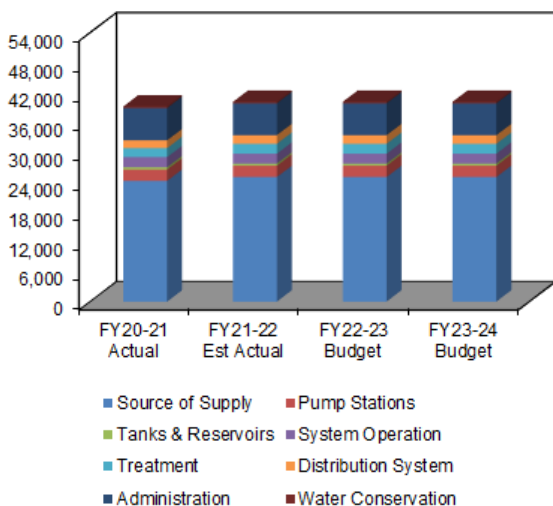
	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
OPERATING REVENUES					
4000 Water Sales	45,532,869	43,012,475	43,946,532	32,399,691	40,331,569
4152 Penalty for Unsustainable Wtr Use	2,126,015	0	1,668,994	1,500,000	800,000
4155 Temporary Meter Fees	4,825	3,000	4,000	3,045	3,060
4160 Late Payment Fees	(45)	138,000	54,226	138,690	139,383
4170 Water Usage - Accidents	27,071	29,500	44,853	30,000	30,000
4175 PW Supplement to RW	773,726	1,546,820	1,228,336	921,193	947,017
4505 Other Income from Operations	326,654	210,000	343,287	398,000	400,000
Use of Rate Stabilization	0	0	0	946,021	583,801
TOTAL OPERATING REVENUES	\$48,791,114	\$44,939,795	\$47,290,228	\$36,336,640	\$43,234,830
SOURCE OF SUPPLY					
5000 Purchased Water - MWD	24,905,805	23,505,136	20,916,701	17,187,048	21,894,258
5054 Draw from Reservoir	(605,723)	926,640	330,185	352,653	417,122
5105 Purchased Water - Ventura Co.	268,305	326,726	239,855	234,295	291,386
5110 Purchased Water - Simi Dist. #8	57,006	64,912	54,092	46,549	57,891
5125 Water Supply - LVR Adjustment	645,429	174,397	1,114,772	177,796	187,971
Sub-total Source of Supply	\$25,270,823	\$24,997,811	\$22,655,606	\$17,998,341	\$22,848,628
OPERATING EXPENSES					
5400 Labor	1,231,107	1,200,000	1,088,866	1,245,158	1,294,964
5405.1 Energy	1,220,615	880,500	1,083,055	1,123,350	1,122,400
5405.2 Telephone	48,219	53,600	54,804	75,200	75,700
5405.3 Gas	23,135	20,500	16,600	38,700	39,700
5405.4 Water	17,212	25,000	12,087	25,500	25,700
5410 Supplies/Material	232,423	217,000	203,194	245,500	245,500
5410.10 Fuel	12,853	15,000	14,852	35,000	36,800
5410.14 Sodium Hypoclorite	0	0	14,074	14,700	15,400
5415 Outside Services	199,704	204,000	223,544	283,236	283,236
5420 Permits and Fees	116,190	41,020	181,589	93,250	93,400
5425 Consulting Services	0	5,000	0	5,000	5,000
Sub-total Operating Expenses	\$3,101,458	\$2,661,620	\$2,892,665	\$3,184,594	\$3,237,800
MAINTENANCE EXPENSES					
5500 Labor	553,341	794,223	420,245	693,058	720,720
5510 Supplies/Material	182,120	185,186	133,729	175,700	177,100
5515 Outside Services	437,463	416,880	736,348	661,600	661,900
5518 Building Maintenance	55,517	69,725	47,169	69,725	69,725
5520 Permits and Fees	17,254	25,000	18,996	30,000	32,000
5530 Capital Outlay	0	107,236	67,236	42,000	44,000
Sub-total Maintenance Expenses	\$1,245,695	\$1,598,250	\$1,423,723	\$1,672,083	\$1,705,445
SPECIALTY EXPENSES					
5700 SCADA Services	87,875	145,960	88,586	141,401	142,057
5710.2 Technical Services	18,493	68,603	11,401	21,000	21,000
5715.2 Other Lab Services	24,448	41,800	29,072	41,800	41,800
5715.3 Tapia Lab Sampling	33,683	106,584	0	0	0
5725 Gen Supplies/Small Tools	31,945	3,000	24,352	0	0
7202 Allocated Lab Expense	289,697	312,048	322,522	357,636	387,022
Sub-total Specialty Expenses	\$486,141	\$677,995	\$475,933	\$561,837	\$591,879



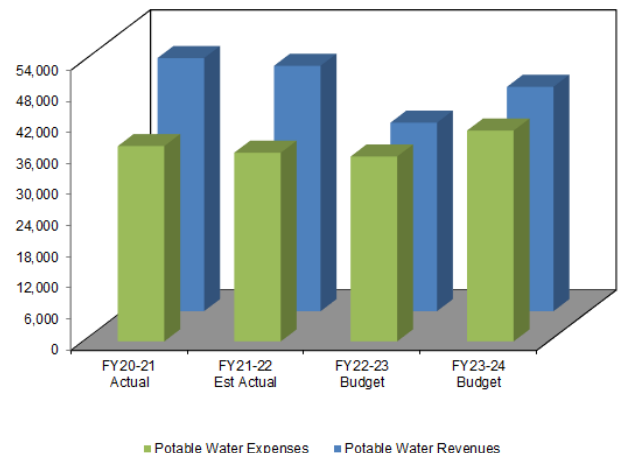
POTABLE WATER SUMMARY

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PUBLIC INFORMATION					
6602 School Education Program	964	145,000	0	75,000	75,000
6604 Public Education Program	12,150	100,983	782	75,000	75,000
Sub-total Public Information	\$13,113	\$245,983	\$782	\$150,000	\$150,000
FIELD CONSERVATION					
6620 Outside Services	70,548	262,206	44,576	1,500,000	800,000
Sub-total Field Conservation	\$70,548	\$262,206	\$44,576	\$1,500,000	\$800,000
COMMUNITY CONSERVATION EDUCATION					
6749 Residential Customer Training	0	18,000	0	8,000	8,000
Sub-total Community Conservation Education	\$0	\$18,000	\$0	\$8,000	\$8,000
RESOURCE CONSERVATION					
6785 Watershed Programs	15,488	46,931	3,750	0	0
6790 Back Flow Protection	139,078	117,535	123,027	150,000	150,000
Sub-total Resource Conservation	\$154,565	\$164,466	\$126,777	\$150,000	\$150,000
ADMINISTRATIVE EXPENSES					
6260 Rental Charge - Facility Repl	221,616	255,375	197,032	226,957	215,609
6516 Other Professional Services	0	0	0	0	0
7135.1 Property Insurance	69,886	0	66,145	103,605	113,965
7135.4 Earthquake Insurance	67,284	0	58,820	77,040	77,510
7145 Claims Paid	9,816	0	71,451	0	0
7155 Other Expense	26,296	0	1,420	0	0
Allocated Insurance	0	272,236	0	152,294	155,024
7203 Allocated Building Maint	137,766	96,643	81,411	102,294	105,024
7205 Allocated Legal	32,738	20,000	74,994	50,000	50,000
Allocated Services (G&A)	6,738,655	9,392,093	8,193,654	9,697,938	10,423,830
Sub-total Administrative Expenses	\$7,304,057	\$10,036,347	\$8,744,928	\$10,410,128	\$11,140,962
TOTAL OPERATING EXPENSES	\$37,646,399	\$40,662,678	\$36,364,989	\$35,634,983	\$40,632,715
NET OPERATING INCOME (LOSS)	\$11,144,715	\$4,277,117	\$10,925,239	\$701,657	\$2,602,115

Operating Expense Summary
(Dollars in Thousands)



	FY20-21 Actual	FY21-22 Est Actual	FY21-23 Budget	FY21-24 Budget
Potable Water Revenues	48,791	47,290	36,337	43,235
Potable Water Expenses	37,646	36,365	35,635	40,633
Net Operating Income	11,145	10,925	702	2,602





Potable Water Revenues - 101001

Potable Water Sales are revenues derived from potable water sales to customers. PW sales provide resources to fund the operation and maintenance of the water system and the replacement of infrastructure and other capital assets.

Potable water sales are projected using the past three years' average demand. Fiscal Year 2022-23 projections include a 35% reduction in water usage from prior three year average due to statewide emergency drought conditions. Fiscal Year 2023-24 projections are a 20% reduction over the prior three year average. District staff continue to monitor state and local water use restrictions for future potential adjustments.

The 2020 rate study projected annual increases of 5% for each of the next two years.

OPERATING REVENUES	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
4000 Water Sales	43,012,475	43,946,532	32,399,691	40,331,569
4152 Penalty for Unsustainable Wtr Use	0	1,668,994	1,500,000	800,000
4155 Temporary Meter Fees	3,000	4,000	3,045	3,060
4160 Late Payment Fees	138,000	54,226	138,690	139,383
4170 Water Usage - Accidents	29,500	44,853	30,000	30,000
4175 PW Supplement to RW	1,546,820	1,228,336	921,193	947,017
4505 Other Income from Operations	210,000	343,287	398,000	400,000
TOTAL OPERATING REVENUES	\$44,939,795	\$47,290,228	\$35,390,619	\$42,651,029

Source of Supply - 101001

Purchased Water MWD cover all costs to purchase water from Metropolitan Water District (MWD). Fiscal Year 2022-23 and 2023-24 budgeted costs are based on rates adopted by MWD at their April 17, 2022 board meeting.

Volume of purchased water is estimated to decrease from 18,280 AF in FY20-21 to 11,637 AF in FY22-23 and increasing to 14,322 AF in FY23-24 due to reduced water usage as a result of drought emergency.

Purchased Water - Ventura - funds used to purchase water from Ventura County to serve district customers in the Woolsey Canyon area of Chatsworth.

Purchased Water City of Simi - funds to purchase water from Ventura County to serve a portion of district customers in the Box Canyon area of Chatsworth.

Storage adjustment - the difference between the cost of evaporative loss at Las Virgenes Reservoir and the gain from rainfall or runoff from the watershed. As all the water in the Reservoir is considered inventory and cost is based on average cost per acre-foot, it is necessary to provide a value for inventory lost through evaporation or gained through rainfall.

SOURCE OF SUPPLY	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
5000 Purchased Water - MWD	23,505,136	20,916,701	17,187,048	21,894,258
5054 Draw from Reservoir	926,640	330,185	352,653	417,122
5105 Purchased Water - Ventura Co.	326,726	239,855	234,295	291,386
5110 Purchased Water - Simi Dist. #8	64,912	54,092	46,549	57,891
5125 Water Supply - LVR Adjustment	174,397	1,114,772	177,796	187,971
TOTAL OPERATING EXPENSES	\$24,997,811	\$22,655,606	\$17,998,341	\$22,848,628



Pump Stations - 101100

FUNCTION

To Supply adequate water pressure throughout the potable water distribution system. Provide adequate training, operating, preventive maintenance, and maintenance and repair programs to ensure pump stations and pressure reducing stations are operated and maintained safely and efficiently.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATING EXPENSES					
5400 Labor	204,538	200,000	172,678	197,047	204,929
5405.1 Energy	1,133,401	775,000	992,085	1,017,850	1,016,900
5405.2 Telephone	27,546	40,000	22,918	54,200	54,700
5405.3 Gas	22,731	20,000	16,347	38,200	39,200
5405.4 Water	680	10,000	706	12,000	12,200
5410 Supplies/Material	103,474	70,000	111,813	74,000	74,000
5410.10 Fuel	0	0	0	20,000	21,000
5415 Outside Services	63,592	40,000	105,551	54,000	54,000
5420 Permits and Fees	2,333	3,000	3,735	3,150	3,300
Sub-total Operating Expenses	\$1,558,295	\$1,158,000	\$1,425,832	\$1,470,447	\$1,480,229
MAINTENANCE EXPENSES					
5500 Labor	231,277	255,363	86,230	250,788	260,820
5510 Supplies/Material	89,972	30,000	19,704	32,000	33,000
5515 Outside Services	99,848	50,000	99,413	100,000	100,000
5530 Capital Outlay	0	40,000	0	42,000	44,000
Sub-total Maintenance Expenses	\$421,097	\$375,363	\$205,348	\$424,788	\$437,820
ADMINISTRATIVE EXPENSES					
7225 Allocated Support Services	313,189	409,177	397,229	534,487	578,368
7226 Allocated Operations Services	288,975	377,351	511,085	702,927	763,962
Sub-total Administrative Expenses	\$602,164	\$786,528	\$908,313	\$1,237,414	\$1,342,330
TOTAL OPERATING EXPENSES	\$2,581,556	\$2,319,891	\$2,539,493	\$3,132,649	\$3,260,378

LINE ITEM EXPLANATIONS

5405.3 Gas - Natural gas powered pump station at Cornell pump station.

5410 Supplies/Maintenance - funds to purchase materials and supplies for preventive maintenance of pump control valves, pressure reducing and pressure relief valves and appurtenances for more than 60 pump and pressure reducing stations.

5410.10 Fuel - Gas purchases for generators used during maintenance activities and to provide electricity to pump stations during peak demand periods and outages.

5415 Outside Services - Miscellaneous work including graffiti removal, welding, coring, and similar tasks as needed.

5420 Permits/Fees - SCAQMD permits for the potable water system.

5515 Outside Services - Outside maintenance providers required to assist in maintaining the pump stations, including HVAC, landscapint and outside mechanical services. Annual aire emissions test fees for natural gas engines at Conduit, Cornell, and JBR pump stations and the annual emissions report required by AQMD at Cornell pump station. FY22-23 and FY23-24 budget increased to contracted amounts.



Tanks & Reservoirs - 101200

FUNCTION

To provide operating, preventive maintenance, and maintenance and repair programs on a timely basis to ensure the tanks and reservoirs are operated safely, efficiently, and cost effectively to protect water quality, provide adequate storage for daily and emergency use and ensure fire protection throughout the potable water distribution system.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
OPERATING EXPENSES	Actual	Budget	Est Actual	Budget	Budget
5400 Labor	64,856	75,000	72,526	75,590	78,614
5405.1 Energy	1,585	3,000	3,118	3,000	3,000
5405.2 Telephone	399	400	401	400	400
5405.4 Water	3,656	5,000	2,889	3,500	3,500
5410 Supplies/Material	64,112	10,000	4,308	10,000	10,000
5415 Outside Services	35,095	40,000	3,975	40,000	40,000
5420 Permits and Fees	19	20	29	100	100
Sub-total Operating Expenses	\$169,721	\$133,420	\$87,246	\$132,590	\$135,614
MAINTENANCE EXPENSES					
5500 Labor	1,990	0	23,673	22,114	22,999
5510 Supplies/Material	3,847	18,686	7,849	8,200	8,600
5515 Outside Services	19,646	20,380	4,947	6,100	6,400
Sub-total Maintenance Expenses	\$25,483	\$39,066	\$36,470	\$36,414	\$37,999
ADMINISTRATIVE EXPENSES					
7225 Allocated Support Services	95,039	124,997	119,762	168,662	181,922
7226 Allocated Operations Services	108,060	133,989	190,094	261,580	284,503
Sub-total Administrative Expenses	\$203,099	\$258,986	\$309,855	\$430,242	\$466,425
TOTAL OPERATING EXPENSES	\$398,302	\$431,472	\$433,571	\$599,246	\$640,037

LINE ITEM EXPLANATIONS

Operating Expenses

5415 Outside Services - Outside services to inspect and clean potable water storage tanks to preserve water quality. Dirt road maintenance, asphalt repairs, weed abatement, tree trimming and landscape maintenance are also budgeted in this account.

Maintenance Expenses

5515 Outside Services - Pest control and landscape services at tanks.

Specialty Expenses

5710.2 Technical Services - The cost for any labor hours by Technical Services personnel for assistance in operating or maintaining tanks/reservoirs are accumulated in this account.



Operations - 101300

FUNCTION

To provide operating, preventive maintenance and maintenance and repair programs to ensure preservation of district assets and proper operation of the potable water distribution system; including water quality review, operation of Supervisory Control and Data Acquisition (SCADA) systems and other necessary programs.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
OPERATING EXPENSES	Actual	Budget	Est Actual	Budget	Budget
5400 Labor	251,497	250,000	207,369	260,020	270,421
5405.2 Telephone	1,210	800	8,159	8,200	8,200
5410 Supplies/Material	1,077	2,000	0	1,500	1,500
5415 Outside Services	52,523	22,000	14,074	20,000	20,000
5420 Permits and Fees	54,449	35,000	97,975	35,000	35,000
Sub-total Operating Expenses	\$360,756	\$309,800	\$327,577	\$324,720	\$335,121
MAINTENANCE EXPENSES					
5500 Labor	2,063	84,927	984	47,031	48,912
5510 Supplies/Material	147	1,500	0	500	500
5515 Outside Services	0	1,500	0	500	500
Sub-total Maintenance Expenses	\$2,210	\$87,927	\$984	\$48,031	\$49,912
SPECIALTY EXPENSES					
5700 SCADA Services	59,473	112,519	70,456	125,000	125,000
5715.2 Other Lab Services	21,358	40,000	20,573	40,000	40,000
5715.3 Tapia Lab Sampling	31,357	91,282	0	0	0
7202 Allocated Lab Expense	228,246	245,856	254,108	281,774	304,926
Sub-total Specialty Expenses	\$340,434	\$490,552	\$345,137	\$446,774	\$469,926
ADMINISTRATIVE EXPENSES					
7225 Allocated Support Services	196,248	256,029	242,616	340,395	366,633
7226 Allocated Operations Services	488,817	890,445	665,121	700,000	750,000
Sub-total Administrative Expenses	\$685,065	\$1,146,474	\$907,737	\$1,040,395	\$1,116,633
TOTAL OPERATING EXPENSES	\$1,388,464	\$2,034,753	\$1,581,435	\$1,859,920	\$1,971,592

LINE ITEM EXPLANATIONS

Operating Expenses

5405 Telephone - Provide funds for miscellaneous leased telephone circuits required for operation of the SCADA system.

5415 Outside Services - Costs associated with production of the Consumer Confidence Report.

5420 Permits/Fees - Funds CA Department of Public Health inspection and permit fees for the potable water system. Includes funding for statewide potable water discharge NPDES permit.

Maintenance Expenses

5510 Supplies/Materials - Items necessary to maintain the SCADA and PLC Systems.

Specialty Expenses

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

5715.2 Other Laboratory Services - Outside laboratory costs for potable water quality testing that cannot be performed by Tapia laboratory.

5715.3 Tapia Laboratory Sampling - Tapia laboratory staff costs for obtaining water quality samples from the potable distribution system. Beginning in FY20-21 staff charged directly to labor.



Treatment - 101600

FUNCTION

To provide operating, preventive maintenance and repair programs to preserve district assets and ensure Westlake Filtration Plant and Pump Station and Las Virgenes Reservoir operate at optimal performance levels to provide the highest quality drinking water to the potable water distribution system while meeting peak summer demands.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
OPERATING EXPENSES					
5400 Labor	266,548	300,000	288,940	316,360	329,014
5405.1 Energy	83,718	100,000	86,004	100,000	100,000
5405.2 Telephone	19,064	12,400	23,326	12,400	12,400
5405.3 Gas	404	500	253	500	500
5405.4 Water	12,876	10,000	8,492	10,000	10,000
5410 Supplies/Material	37,531	85,000	47,060	85,000	85,000
5410.10 Fuel	12,853	15,000	14,852	15,000	15,800
5410.14 Sodium Hypochlorite	0	0	14,074	14,700	15,400
5415 Outside Services	45,893	92,000	34,911	159,236	159,236
5420 Permits and Fees	59,389	3,000	79,851	55,000	55,000
Sub-total Operating Expenses	\$538,276	\$617,900	\$597,762	\$768,196	\$782,350
MAINTENANCE EXPENSES					
5500 Labor	63,869	152,448	8,985	60,372	62,787
5510 Supplies/Material	28,693	55,000	7,175	55,000	55,000
5515 Outside Services	43,359	160,000	10,011	160,000	160,000
5518 Building Maintenance	55,517	69,725	47,169	69,725	69,725
5530 Capital Outlay	0	67,236	67,236	0	0
Sub-total Maintenance Expenses	\$191,439	\$504,409	\$140,577	\$345,097	\$347,512
SPECIALTY EXPENSES					
5700 SCADA Services	28,403	33,441	18,130	16,401	17,057
5715.2 Other Lab Services	3,090	1,800	8,499	1,800	1,800
5715.3 Tapia Lab Sampling	2,326	15,302	0	0	0
7202 Allocated Lab Expense	61,451	66,192	68,414	75,862	82,096
Sub-total Specialty Expenses	\$95,269	\$116,735	\$95,043	\$94,063	\$100,953
ADMINISTRATIVE EXPENSES					
7225 Allocated Support Services	250,007	329,496	327,164	438,676	474,464
7226 Allocated Operations Services	352,329	523,824	534,453	744,280	812,282
Sub-total Administrative Expenses	\$602,336	\$853,320	\$861,617	\$1,182,956	\$1,286,746
TOTAL OPERATING EXPENSES	\$1,427,320	\$2,092,364	\$1,694,998	\$2,390,312	\$2,517,561

LINE ITEM EXPLANATIONS

5410 Supplies/Materials - Chemical purchases (aqueous ammonia, copper sulfate and citric acid), diatomaceous earth (DE) and supplies for plant operations.

5415 Outside Services - Tank inspections, dam settlement survey, DE disposal, instrument calibration and weed abatement.

5420 Permits/Fees - SCAQMD permits, Dept of Water Resources (DWR) fees for Las Virgenes Reservoir dams and LA County Fire Department California Accidental Release Program (CAL-ARP) fees.

5715.3 Tapia Laboratory Sampling - Tapia laboratory staff costs for obtaining water quality samples from the potable distribution system. Beginning in FY20-21 staff charged directly to labor.



Distribution - 101700

FUNCTION

To provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to preserve district assets and to ensure the safe and reliable delivery of potable water to district customers.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
OPERATING EXPENSES	Actual	Budget	Est Actual	Budget	Budget
5400 Labor	443,669	375,000	347,353	396,141	411,987
5405.1 Energy	1,911	2,500	1,849	2,500	2,500
5410 Supplies/Material	26,229	50,000	40,013	75,000	75,000
5415 Outside Services	2,601	10,000	65,034	10,000	10,000
Sub-total Operating Expenses	\$474,410	\$437,500	\$454,248	\$483,641	\$499,487
MAINTENANCE EXPENSES					
5500 Labor	250,389	300,000	299,929	311,253	323,703
5510 Supplies/Material	59,461	80,000	99,000	80,000	80,000
5515 Outside Services	246,672	185,000	621,977	375,000	375,000
5520 Permits and Fees	17,254	25,000	18,996	30,000	32,000
Sub-total Maintenance Expenses	\$573,776	\$590,000	\$1,039,902	\$796,253	\$810,703
SPECIALTY EXPENSES					
5710.2 Technical Services	18,493	67,708	11,401	21,000	21,000
Sub-total Specialty Expenses	\$18,493	\$67,708	\$11,401	\$21,000	\$21,000
RESOURCE CONSERVATION					
6790 Back Flow Protection	139,078	117,535	123,027	150,000	150,000
Sub-total Resource Conservation	\$139,078	\$117,535	\$123,027	\$150,000	\$150,000
ADMINISTRATIVE EXPENSES					
7225 Allocated Support Services	197,481	255,642	240,899	325,103	351,682
7226 Allocated Operations Services	249,951	306,490	386,226	513,522	560,803
Sub-total Administrative Expenses	\$447,432	\$562,132	\$627,125	\$838,625	\$912,485
TOTAL OPERATING EXPENSES	\$1,653,188	\$1,774,875	\$2,255,703	\$2,289,519	\$2,393,675

LINE ITEM EXPLANATIONS

5410 Supplies/Materials - Funds to purchase items used during preventive maintenance and repair or replacement of valves, fire hydrants and other appurtenances including supplies for flushing main lines.

5415 Outside Services - Contracted services for traffic control, painting for hydrants, raising valve stacks, valve boxes, manhole covers, and maintainint appurtenances.

5510 Supplies/Materials - Purchase of valves, pipe, air/vacuum assemblies required to maintain the system. Expenditures vary according to number of PW pipeline breaks in any year.

5515 Outside Services - Maintenance providers for pipeline repairs or paving contractors to repair roads following large system repairs. This account should be considered a contingency account as one major emergency job could result in thousands of dollars in repair costs.

5710.2 Technical Services - Labor hours by Technical Services personnel for distribution assistance.

6790 Back Flow Protection - Testing, repair and certification of back flow prevention devices at sites where the potential risk to the potable water system is other than recycled water. The budget increases continue to reflect the increasing number of testable devices, primarily fire system DCDA's for both Commercial and Residential Services. The increase also reflects an intensified effort to identify customers with wells and/or water storage tanks on site, and to ensure the installation of backflow protection assemblies on the water services to these sites for protection of the municipal water supply, including non-reclaimed backflow inspections.

Conservation - 101800

FUNCTION

These programs, provide quantifiable, cost effective water savings through hardware retrofits and changes in water use practices.

SIGNIFICANT CHANGES

The budget for Fiscal Years 2022-23 and 2023-24 have significant increases that are directly attributed to the drought emergency facing the State of California. Outside Service costs for FY22-23 are increased by \$1.2 million over FY21-22 budget; FY23-24 budget is increased by \$537 thousand over FY21-22. These programs will be funded with the use of Unsustainable Usage Fees.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
FIELD CONSERVATION					
5415 Outside Services	70,548	262,206	44,576	1,500,000	800,000
Sub-total Field Conservation	\$70,548	\$262,206	\$44,576	\$1,500,000	\$800,000
ADMINISTRATIVE EXPENSES					
7225 Allocated Support Services	4,049	5,208	4,917	6,069	6,678
7226 Allocated Operations Services	37,911	40,592	36,986	53,450	56,179
Sub-total Administrative Services	\$41,960	\$45,800	\$41,903	\$59,519	\$62,857
TOTAL OPERATING EXPENSES	\$112,508	\$308,006	\$86,479	\$1,559,519	\$862,857

LINE ITEM EXPLANATIONS

5415 Outside Services - Includes water conservation enforcement efforts, installation of flow restriction devices, and conservation education.





Administration - 101900

FUNCTION

To fund general and administrative expenses that are specific to Potable Water Operations.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATING EXPENSES					
5425 Consulting Services	0	5,000	0	5,000	5,000
Sub-total Operating Expenses	\$0	\$5,000	\$0	\$5,000	\$5,000
MAINTENANCE EXPENSES					
5500 Labor	3,752	1,485	442	1,500	1,500
5515 Outside Services	27,938	0	0	20,000	20,000
Sub-total Maintenance Expenses	\$31,690	\$1,485	\$442	\$21,500	\$21,500
SPECIALTY EXPENSES					
5725 Gen Supplies/Small	31,945	3,000	24,352	0	0
Tools					
Sub-total Specialty Expenses	\$31,945	\$3,000	\$24,352	\$0	\$0
PUBLIC INFORMATION					
6602 School Education Program	964	145,000	0	75,000	75,000
6604 Public Education Program	12,150	100,983	782	75,000	75,000
Sub-total Public Information	\$13,113	\$245,983	\$782	\$150,000	\$150,000
COMMUNITY CONSERVATION EDUCATION					
6749 Residential Customer Training	0	18,000	0	8,000	8,000
Sub-total Community Conservation Education	\$0	\$18,000	\$0	\$8,000	\$8,000
RESOURCE CONSERVATION					
6785 Watershed Programs	15,488	46,931	3,750	0	0
Sub-total Resource Conservation	\$15,488	\$46,931	\$3,750	\$0	\$0
ADMINISTRATIVE EXPENSES					
6260 Rental Charge - Facility Repl	221,616	255,375	197,032	226,957	215,609
7135.1 Property Insurance	69,886	0	66,145	103,605	113,965
7135.4 Earthquake Insurance	67,284	0	58,820	77,040	77,510
7145 Claims Paid	9,816	0	71,451	0	0
7155 Other Expense	26,296	0	1,420	0	0
Allocated Insurance	0	272,236	0	152,294	155,024
7203 Allocated Building Maint	137,766	96,643	81,411	102,294	105,024
7205 Allocated Legal	32,738	20,000	74,994	50,000	50,000
7225 Allocated Support Services	867,279	1,227,767	861,608	800,369	864,971
7226 Allocated Operations Services	3,289,320	4,511,086	3,675,498	4,308,418	4,571,383
Sub-total Administrative Expenses	\$4,722,001	\$6,383,107	\$5,088,379	\$5,820,977	\$6,153,486
TOTAL OPERATING EXPENSES	\$4,814,237	\$6,703,506	\$5,117,706	\$6,005,477	\$6,337,986

LINE ITEM EXPLANATIONS

5425 Consulting Services - Water Loss Audit

6602 School Education Program - LVUSD water science education school initiative; annual primary school poster contest, elementary school theatrical presentations and related take-home support materials; secondary school outreach program, and annual library book program.

6604 Public Education Program - Water conservation-related display advertising, shut down notifications and other incident-specific notices to customers; conservation education to hotels, restaurants and businesses; chamber directions and "water supply only". District quarterly tours for potable water, production of annual water quality report, construction project notifications and outreach.



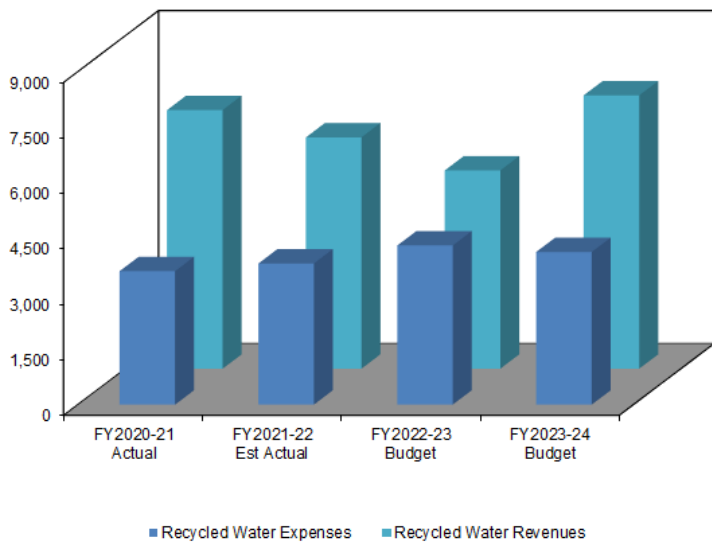
Recycled Water - 102000/102100

FUNCTION

To ensure the integrity of the recycled water distribution system, appropriate and legal use of recycled water, and protection against backflow and cross connections. This includes system surveillance, test and repair of backflow devices, landscape irrigation system plan checks for new services, water quality and system pressure tests to ensure quality of service, training local landscape maintenance and grounds supervisors in cross-connection prevention.

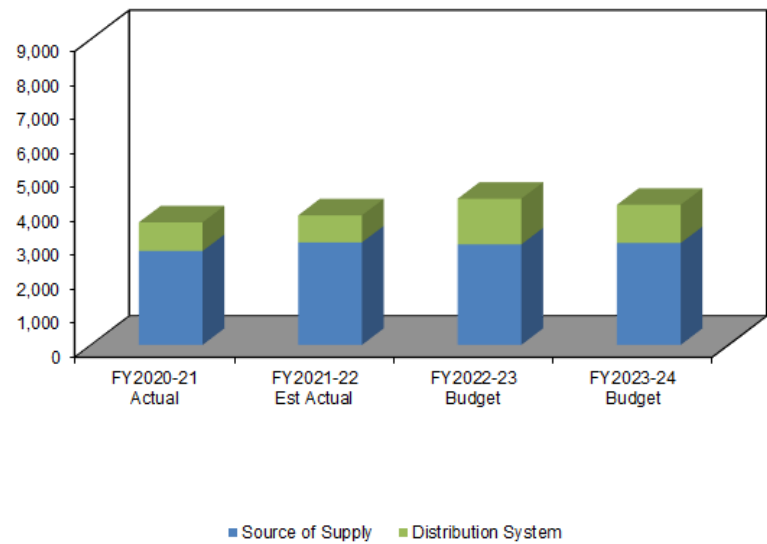
**Las Virgenes Municipal Water District
Recycled Water Operations Summary**
(Dollars in Thousands)

	FY20-21 Actual	FY21-22 Est. Actual	FY22-23 Budget	FY23-24 Budget
Recycled Water Revenues	6,990	6,252	5,359	7,387
Recycled Water Expenses	3,607	3,815	4,302	4,124
Net Operating Income	3,383	2,437	1,057	3,263



Operating Expense Summary
(Dollars in Thousands)

	FY20-21 Actual	FY21-22 Est Actual	FY22-23 Est Actual	FY23-24 Est Actual
Source of Supply	2,765	3,017	2,959	2,999
Distribution System	842	798	1,343	1,125
Total Recycled Water	3,607	3,815	4,302	4,124



Revenues

RW Sales are revenues derived from retail recycled water sales to customers. They are shown by area as a result of requirements for reporting under MWD's Local Projects Programs. The 2020 rate study projected annual increases of 8% for each of the next two years. Fiscal Year 2022-23 projections include a 25 percent reduction in Acre Foot usage due to current statewide drought conditions.

Acre Feet Billed	FY20-21 Actual	FY21-22 Projected	FY22-23 Budget	FY23-24 Budget
4215 Calabasas	490	492	481	481
4220 LV Valley	271	258	255	255
4225 Clb-MWD	1,282	1,186	1,249	1,249
4230 Western	2,356	2,287	2,278	2,278
Total	4,399	4,223	4,263	4,263

Source of Supply

Purchased Water JV RWTR - wholesale cost to purchase LVMWD's allocation of recycled water for sale to district customers. Wholesale rates are set by the JPA to recover 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 also included in the wholesale recycled water rate.

	FY 20-21 Actual	FY 21-22 Est Actual	FY 22-23 Budget	FY23-24 Budget
LV Valley	179	239	216	216
LVMWD East	1,144	1,525	1,519	1,519
LVMWD West	1,348	1,797	1,889	1,889
Total LVMWD	2,671	3,561	3,624	3,624

Recycled Water - 102000/102100

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
OPERATING REVENUES					
4050 Temporary Meter Charge	\$0	\$1,800	\$0	\$1,000	\$1,000
4155 Temporary Meter Installation Fees	0	100	0	100	100
4152 Penalty for Unsustainable Wtr Use	272,920	0	587,997	0	0
4160 Late Payment Fees	(34)	10,000	3,689	5,000	5,000
4170 Water Usage - Accidents	0	100	0	100	100
4215 RW Sales - Calabasas	812,618	626,107	539,214	556,722	801,680
4220 RW Sales - LV Valley	446,003	283,050	262,653	282,228	406,409
4225 RW Sales - Calabasas MWD	1,696,029	1,462,802	1,295,005	1,204,998	1,735,197
4230 RW Sales - Western	3,538,597	2,933,530	2,953,312	2,565,020	3,693,630
4505 Other Income from Operations	224,177	780,002	610,121	743,800	743,800
TOTAL OPERATING REVENUES	\$6,990,310	\$6,097,491	\$6,251,990	\$5,358,968	\$7,386,916
SOURCE OF SUPPLY					
5100 Purchased Water - JPA RWTR	1,991,716	1,954,050	1,788,664	2,037,475	2,051,967
5115 Purchased Water - Potable Suppl	773,726	1,546,820	1,228,336	921,193	947,017
Sub-total Source of Supply	\$2,765,442	\$3,500,870	\$3,017,000	\$2,958,668	\$2,998,984
OPERATING EXPENSES					
5400 Labor	79,276	147,000	1,515	1,235	1,284
5405.1 Energy	8,661	6,500	7,554	8,000	8,500
5415 Outside Services	0	0	0	275,000	0
5420 Permits and Fees	2,738	3,000	3,191	3,000	3,000
Sub-total Operating Expenses	\$90,675	\$156,500	\$12,260	\$287,235	\$12,784
MAINTENANCE EXPENSES					
5500 Labor	698	2,723	698	2,500	2,600
5510 Supplies/Material	0	1,500	0	1,500	1,500
Sub-total Maintenance Expenses	\$698	\$4,223	\$698	\$4,000	\$4,100
6790 Backflow Protection	185	3,000	1,839	3,000	3,000
Sub-total Resource Conservation	\$185	\$3,000	\$1,839	\$3,000	\$3,000
ADMINISTRATIVE EXPENSES					
6260 Rental Charge - Facility Repl	13,265	12,368	11,462	13,265	13,265
Allocated Services (G&A)	736,828	935,768	772,178	1,035,722	1,092,119
Sub-total Administrative Expenses	\$750,093	\$948,136	\$783,639	\$1,048,987	\$1,105,384
TOTAL OPERATING EXPENSES	\$3,607,094	\$4,612,729	\$3,815,437	\$4,301,890	\$4,124,252
NET OPERATING INCOME (LOSS)	\$3,383,216	\$1,484,762	\$2,436,553	\$1,057,078	\$3,262,664

LINE ITEM EXPLANATIONS

4152 Penalty for Unsustainable Water Use - Penalties assessed for excessive recycled water usage. Assessment of penalties commenced in January 2021 and are not a budgeted item.

5415 Outside Services - Delivery costs for the Emergency Recycled Water Distribution Program. Intended to support the cities and customers served by the District to utilize recycled water, to the extent that it is available, to offset their potable water usage and reduce the impacts of watering restrictions.

5420 Permits and Fees - Expenses for California DPH plan review fees for recycled water expansion plans.

6790 Backflow Protection - Testing and certification of backflow prevention devices at sites where both recycled and potable water are in use.

Sanitation – 130001 / 130100

FUNCTION

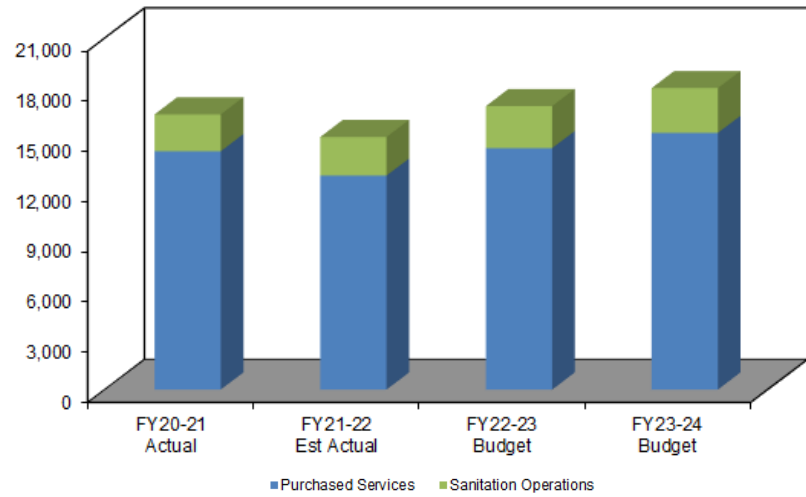
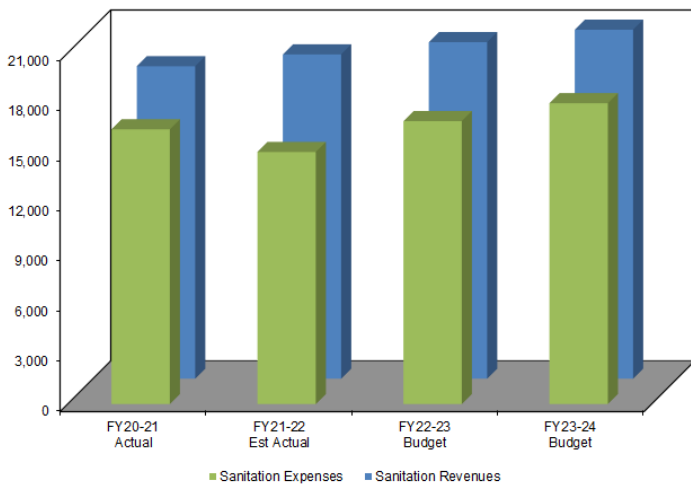
To provide wastewater services including sewer maintenance and lift station operations and maintenance to District customers within the U-1, U-2, U-3, B, and D Sanitation Districts

Sanitation Operations Summary
(Dollars in Thousands)

	FY20-21 Actual	FY21-22 Est. Actual	FY22-23 Budget	FY23-24 Budget
Sanitation Revenues	18,695	19,401	20,133	20,882
Sanitation Expenses	16,434	15,082	16,930	18,003
Net Operating Income	2,261	4,319	3,203	2,879

Operating Expense Summary
(Dollars in Thousands)

	FY20-21 Actual	FY21-22 Est Actual	FY22-23 Budget	FY23-24 Budget
Purchased Services	14,236	12,777	14,418	15,335
Sanitation Operations	2,198	2,305	2,512	2,668
Total Sanitation	16,434	15,082	16,930	18,003



PURCHASED SERVICES

Share of JPA Net Expenses - The District's share of the net operating expenses of the Joint Powers Authority.

City of Los Angeles - This is the annual operations and maintenance costs paid to the City of Los Angeles for U-3, B and a portion of U-2 Districts. It also includes rental payments for sewage discharge at the El Canon Intertie. Los Angeles provides a cost estimate for the year which is based on flow from previous years.

	FY20-21	FY21-22	FY22-23	FY23-24
U-3/B/El Canon Sewage Disposal	605,900	531,300	552,552	552,552





Sanitation – 130001 / 130100

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATING REVENUES					
4160 Late Payment Fees	(\$53)	\$40,000	\$37,500	\$45,000	\$45,000
4260 Sanitation Service Fees	18,467,170	19,361,640	19,151,998	19,870,198	20,615,330
4270 Consol Sewer District Fees	227,910	215,000	211,403	218,225	221,498
TOTAL OPERATING REVENUES	\$18,695,027	\$19,616,640	\$19,400,901	\$20,133,423	\$20,881,828
PURCHASED SERVICES					
5735 Share of JPA Net Expenses	13,722,750	10,654,046	12,245,960	13,865,017	14,782,100
5740 City of Los Angeles	513,514	531,300	531,300	552,552	552,552
Sub-total Purchased Services	\$14,236,265	\$11,185,346	\$12,777,260	\$14,417,569	\$15,334,652
OPERATING EXPENSES					
5400 Labor	6,637	0	208	0	0
5405.1 Energy	113,059	85,000	39,651	85,000	85,000
5405.2 Telephone	6,247	13,000	6,885	13,000	13,000
5405.4 Water	1,371	800	1,451	800	800
5417 Odor Control	14,601	0	0	0	0
5420 Permits and Fees	5,912	3,000	10,250	3,000	3,000
Sub-total Operating Expenses	\$147,826	\$101,800	\$58,445	\$101,800	\$101,800
MAINTENANCE EXPENSES					
5500 Labor	19,075	54,153	7,333	8,000	8,320
5510 Supplies/Material	49,378	12,000	7,951	12,000	12,000
5515 Outside Services	53,895	48,472	43,544	48,472	48,472
5530 Capital Outlay	0	40,000	0	40,000	40,000
Sub-total Maintenance Expenses	\$122,348	\$154,625	\$58,828	\$108,472	\$108,792
ADMINISTRATIVE EXPENSES					
6260 Rental Charge - Facility Repl	18,324	22,614	23,000	28,000	28,000
Allocated Services (G&A)	1,908,935	1,669,890	2,164,002	2,274,189	2,430,233
Sub-total Administrative Expenses	\$1,927,259	\$1,692,504	\$2,187,002	\$2,302,189	\$2,458,233
TOTAL OPERATING EXPENSES	\$16,433,697	\$13,134,275	\$15,081,535	\$16,930,030	\$18,003,477
NET OPERATING INCOME (LOSS)	\$2,261,330	\$6,482,365	\$4,319,366	\$3,203,393	\$2,878,351

LINE ITEM EXPLANATIONS

4260 - Sanitation Service Fees - Revenues received from residential and commercial customers within the U1, U2, U3, B, and D sanitation districts. Service fees provide resources for the operation of the wastewater treatment facilities and for replacement of sanitation capital assets and infrastructure.

Revenue from residential customers is projected using the approved rate schedule for each active schedule and change in Equivalent Residential Units (ERU) is used.

5735 - Share of JPA Net Expenses - The District's share of the net operating expenses of the Joint Powers Authority. See details of the JPA revenue and expense allocations in the JPA Operations section.

5740 - City of Los Angeles - Annual O&M costs paid to the City of Los Angeles for U3, B and a portion of U2 districts. Includes rental payments for sewage discharge at the El Canon Intertie. Lost Angeles provides a cost estimate for the year based on flow from previous years.

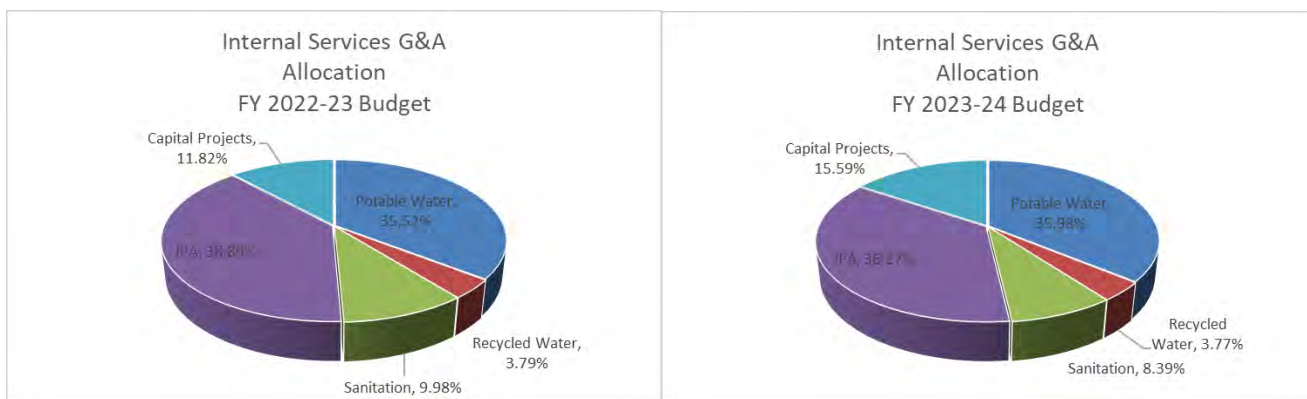
INTERNAL SERVICES



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



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

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



INTERNAL SERVICES SUMMARY

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	10,801,650	14,192,454	14,951,401	15,902,833	17,060,209
6102 Staff Overtime	396,563	306,286	139,654	332,443	358,477
6105 Staff Benefits	987,716	6,305,975	3,634,044	6,844,505	7,380,513
6105.1 OPEB	1,474,904	1,600,804	1,537,837	1,252,217	1,438,147
6110 Staff Taxes	1,020,414	1,318,976	842,105	1,431,617	1,543,730
Sub-total Payroll Expenses	\$14,681,248	\$23,724,497	\$21,105,041	\$25,763,617	\$27,781,078
6115 Staff Costs Recovered	(4,355,947)	(8,326,038)	(6,242,336)	(7,945,790)	(8,263,622)
Net Payroll Expenses	\$10,325,300	\$15,398,459	\$14,862,705	\$17,817,827	\$19,517,456
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	51,868	99,070	48,250	86,500	86,500
6205 Equipment Rental	13,460	6,400	12,410	19,500	19,500
6210 Equipment Repairs	0	8,000	0	8,000	8,000
6215 Systems Support and Maintenance	530,120	707,100	734,669	751,500	751,500
6220 Outside Services	514,059	582,862	498,410	610,400	475,600
6225 Radio Maintenance Expense	12,266	15,000	6,523	17,000	17,100
6230 Safety Equipment	30,017	28,450	11,080	61,875	35,075
6235 Records Management	8,602	10,000	8,135	10,000	10,000
6250 Equipment Interest Expense	0	0	0	0	0
Sub-total Ofc Equipment & Postage	\$1,160,392	\$1,456,882	\$1,319,477	\$1,564,775	\$1,403,275
PROFESSIONAL SERVICES					
6500 Legal Services	178,170	122,650	127,276	146,550	149,450
6505 Legal Advertising	2,855	4,000	3,448	4,000	4,000
6516 Other Professional Services	440,090	360,000	73,311	522,500	397,500
6517 Audit Fees	37,200	48,900	36,571	35,450	35,450
6522 Management Consultant Fees	115,830	85,000	86,643	62,000	62,000
Sub-total Professional Services	\$774,145	\$620,550	\$327,249	\$770,500	\$648,400
RESOURCE CONSERVATION/PUBLIC OUTREACH					
6602 School Education Program	11,086	17,618	8,551	18,000	18,000
6604 Public Education Program	302,334	225,000	329,072	150,000	150,000
6606 Community Group Outreach	3,045	64,477	871	10,000	10,000
6608 Intergovernmental Coordination	0	0	0	0	0
Sub-total Resource Conservation/Outreach	\$316,465	\$307,095	\$338,494	\$178,000	\$178,000
HUMAN RESOURCES					
6800 Safety	24,278	38,000	5,304	25,200	25,200
6805 Haz-Mat	0	0	0	0	0
6810 Recruitment Expenses	23,915	10,000	17,037	20,000	20,000
6812 Retired Employee Benefits	1,112,964	1,240,511	1,176,850	1,290,932	1,396,542
6815 Employee Recognition Function	7,385	15,000	7,335	15,000	15,000
6820 Employee Assistance Program	0	1,000	0	1,000	1,000
6825 Employee Wellness Program	5,413	10,000	3,511	7,500	7,500
6830 Training & Prof. Development	40,258	296,120	73,605	212,800	212,500
6840 DOT Testing	1,100	1,000	1,271	1,000	1,000
6850 Unemployment Ins. Benefit	0	0	0	0	0
6872 Litigation - Outside Services	32,738	155,000	74,994	185,000	185,000
Sub-total Human Resources	\$1,248,051	\$1,766,631	\$1,359,909	\$1,758,432	\$1,863,742

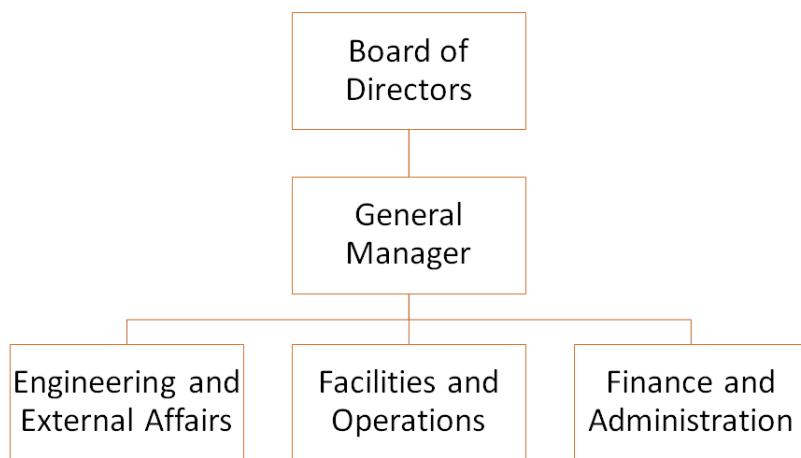


INTERNAL SERVICES SUMMARY

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
OTHER G&A EXPENSES					
7100 Provision for Uncollectible Accts	212,112	50,000	126,000	100,000	100,000
7105 Dues/Subscriptions/Memberships	79,923	123,355	164,621	156,600	156,700
7110 Travel/Misc. Expenses	2,101	25,035	13,525	41,200	42,200
7135.1 Property Insurance	75,824	269,636	82,017	112,408	123,648
7135.2 Liability Insurance	234,908	251,800	251,306	263,361	289,697
7135.3 Automobile Insurance	115,039	115,062	121,607	112,702	123,972
7135.4 Earthquake Insurance	73,001	302,257	72,934	83,586	84,095
7135.5 Excess Liability Insurance	749,105	891,971	866,326	934,832	1,028,315
7152 LAFCO Charges	25,601	23,000	30,752	24,000	24,000
Sub-total Other G&A Expenses	\$1,567,613	\$2,052,116	\$1,729,089	\$1,828,691	\$1,972,630
OPERATING EXPENSES					
5400 Labor	277,945	257,865	281,663	336,697	350,125
5405.1 Utilities - Energy	114,479	112,500	79,890	105,100	109,600
5405.2 Utilities - Telephone	121,010	156,325	189,516	201,870	202,570
5405.3 Utilities - Gas	20,199	20,000	30,461	31,300	32,700
5405.4 Utilities - Water	29,828	23,500	28,374	29,300	30,700
5415 Outside Services	235,232	225,000	215,410	100,000	0
5430 Capital Outlay	99,263	128,500	104,884	122,500	122,500
Sub-total Operating Expenses	\$897,958	\$923,690	\$930,197	\$926,767	\$848,195
MAINTENANCE EXPENSES					
5500 Labor	532,115	530,592	413,196	787,379	818,875
5510 Supplies/Materials	298,445	343,500	324,124	431,700	444,200
5510.1 Fuel	89,905	110,000	109,989	114,900	120,300
5515 Outside Services	561,856	933,930	467,928	482,100	498,400
5520 Permits/Fee	18,347	16,800	13,218	25,500	26,300
5525 Consulting Services	0	0	8,578	0	0
5530 Capital Outlay	12,535	0	0	0	0
6255 Rental Charge - Vehicles	243,113	255,475	107,019	225,000	225,000
Sub-total Maintenance Expenses	\$1,756,315	\$2,190,297	\$1,444,052	\$2,066,579	\$2,133,075
INVENTORY EXPENSES					
5536 Inventory Adjustment	17,981	10,145	10,145	10,000	10,000
Sub-total Inventory Expenses	\$17,981	\$10,145	\$10,145	\$10,000	\$10,000
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	36,931	47,810	40,674	59,500	54,500
Sub-total Specialty Expenses	\$36,931	\$47,810	\$40,674	\$59,500	\$54,500
TOTAL EXPENSES	\$18,271,425	\$25,022,846	\$22,534,678	\$27,303,612	\$28,968,996
ALLOCATED EXPENSES					
ALLOCATED LABORATORY EXPENSES	(\$877,871)	(\$931,564)	(\$977,340)	(\$1,083,745)	(\$1,172,794)
ALLOCATED LEGAL EXPENSES	(\$126,558)	(\$155,000)	(\$66,662)	(\$185,000)	(\$185,000)
ALLOCATED OPS BLDG EXPENSES	(\$275,531)	(\$193,285)	(\$183,566)	(\$204,588)	(\$210,048)
ALLOCATED SUPPORT SERVICES	(\$7,753,715)	(\$10,506,628)	(\$10,480,486)	(\$12,863,110)	(\$13,615,040)
ALLOCATED OPERATIONS SERVICES	(\$9,327,750)	(\$13,236,369)	(\$10,826,624)	(\$12,967,169)	(\$13,786,114)
TOTAL ALLOCATED EXPENSES	<u>(\$18,271,425)</u>	<u>(\$25,022,846)</u>	<u>(\$22,534,678)</u>	<u>(\$27,303,612)</u>	<u>(\$28,968,996)</u>

BOARD OF DIRECTORS AND GENERAL MANAGER

As the District's chief executive officer, the General Manager implements policies adopted by the elected Board of Directors and oversees the business of the District. The General Manager provides leadership in the administration of District programs; ensures that District Services meet the needs of customers; coordinates the effective use of facilities, finances and personnel to achieve District goals and objectives in the Strategic Plan; and keeps the Board fully informed. Three departments report directly to the General Manager.

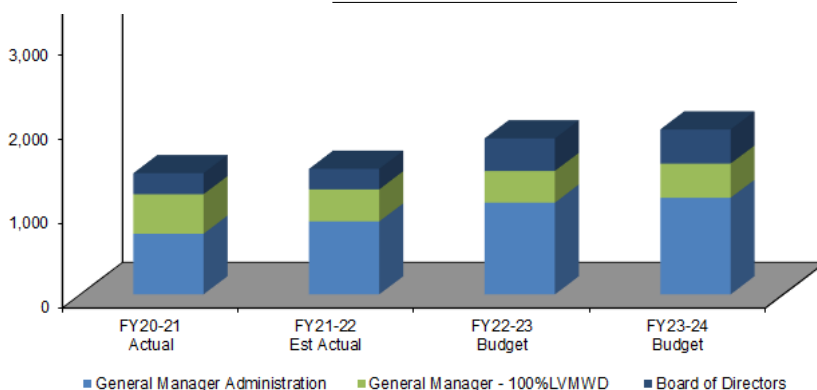


Key Accomplishments from FY 2020-2022

- Worked with Members of the State Legislature to address water-related issues affecting LVMWD.
- Advocated for additional flexibility to operate, test and maintain emergency generators with LVMWD co-sponsoring SB 1099 (Dodd) with the California Municipal Utilities Association.
- Provided LVMWD with leadership in responding to emergencies including the coronavirus (COVID-19).
- Participated in California Department of Water Resources (CADWR) initiatives on implementation of long-term water-use efficiency standards.
- Continued the implementation of an Employee Idea Program.
- Supported an employee-led process to develop a Succession Plan for LVMWD to ensure the continuity of leadership for the organization.

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
BOARD & GENERAL MANAGER				
Administration	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0

	FY20-21 Actual	FY21-22 Est Actual	FY22-23 Budget	FY23-24 Budget
General Manager Administration	718	863	1,086	1,143
General Manager - 100%LVMWD	467	379	375	404
Board of Directors	249	243	385	405
	1,434	1,485	1,846	1,952





	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
BOARD EXPENSES					
6000 Directors' Fees	\$88,220	\$90,000	\$67,467	\$90,000	\$90,000
6005 Directors' Benefits	58,564	90,730	70,779	81,675	93,926
6005.1 OPEB	12,045	13,441	15,000	32,866	37,796
6010 Directors' Conference Expenses	10,154	50,000	18,413	53,000	53,000
6015 Directors' Miscellaneous	957	5,000	1,029	5,000	5,000
6020 Election Expense	332	0	0	60,000	60,000
Sub-total Board Expenses	\$170,272	\$249,171	\$172,687	\$322,541	\$339,722
PAYROLL EXPENSES					
6100 Staff Salaries	483,012	504,538	475,107	488,709	508,257
6105 Staff Benefits	13,323	197,172	162,993	206,349	237,301
6105.1 OPEB	65,949	28,586	31,096	20,035	23,040
6110 Staff Taxes	35,317	34,478	28,754	37,634	39,139
Sub-total Payroll Expenses	\$597,600	\$764,774	\$697,950	\$752,727	\$807,738
OFFICE EQUIPMENT & POSTAGE					
6235 Records Management	8,602	10,000	8,135	10,000	10,000
Sub-total Office Equipment & Postage	\$8,602	\$10,000	\$8,135	\$10,000	\$10,000
PROFESSIONAL SERVICES					
6500 Legal Services	92,940	97,650	83,935	96,550	99,450
6505 Legal Advertising	2,855	4,000	3,448	4,000	4,000
6516 Other Professional Services	208,823	65,000	41,694	70,000	70,000
Sub-total Professional Services	\$304,618	\$166,650	\$129,077	\$170,550	\$173,450
HUMAN RESOURCES					
6812 Retired Employee Benefits	180,810	212,127	165,705	190,561	219,145
6815 Employee Recognition Function	1,557	5,000	0	5,000	5,000
6830 Training & Prof. Development	2,298	18,500	7,782	18,000	18,000
6872 Litigation - Outside Services	32,738	155,000	74,994	185,000	185,000
Sub-total Human Resources	\$217,403	\$390,627	\$248,481	\$398,561	\$427,145
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	76,345	116,000	159,335	128,000	128,000
7110 Travel/Misc. Expenses	342	5,000	2,246	5,000	5,000
7135.2 Liability Insurance	31,384	29,528	32,690	30,303	33,333
7152 LAFCO Charges	25,601	23,000	30,752	24,000	24,000
Sub-total Other G&A Expenses	\$133,672	\$173,528	\$225,023	\$187,303	\$190,333
OPERATING EXPENSES					
5405.2 Utilities - Telephone	1,894	2,500	3,272	3,500	3,500
Sub-total Operating Expenses	\$1,894	\$2,500	\$3,272	\$3,500	\$3,500
TOTAL EXPENSES	\$1,434,061	\$1,757,250	\$1,484,626	\$1,845,182	\$1,951,889
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$6,091	\$7,095	\$5,239	\$7,888	\$8,145
ALLOCATED LEGAL EXPENSES	(\$126,558)	(\$155,000)	(\$66,662)	(\$185,000)	(\$185,000)
ALLOCATED SUPPORT SERVICES(G&A)	(\$1,313,594)	(\$1,609,345)	(\$1,423,203)	(\$1,668,070)	(\$1,775,034)
TOTAL ALLOCATED EXPENSES	(\$1,434,061)	(\$1,757,250)	(\$1,484,626)	(\$1,845,182)	(\$1,951,889)



Board of Directors - 100%LV - 701112

FUNCTION

Provide policy direction to the administration of the District in order to promote the most cost effective, environmentally sensitive management of potable and recycled water and wastewater processes which will serve the best interests of the community and governmental agencies. The board of Directors also has oversight responsibility for the financial audits of the District. These costs are accounted for in the Finance and Administration Department

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
BOARD EXPENSES					
6000 Directors' Fees	\$88,220	\$90,000	\$67,467	\$90,000	\$90,000
6005 Directors' Benefits	58,564	90,730	70,779	81,675	93,926
6005.1 OPEB	12,045	13,441	15,000	32,866	37,796
6010 Directors' Conference Expenses	10,154	50,000	18,413	53,000	53,000
6015 Directors' Miscellaneous	957	5,000	1,029	5,000	5,000
6020 Election Expense	332	0	0	60,000	60,000
Sub-total Board Expenses	\$170,272	\$249,171	\$172,687	\$322,541	\$339,722
PAYROLL EXPENSES					
6110 Staff Taxes	7,174	5,781	5,013	6,690	6,958
Sub-total Payroll Expenses	\$7,174	\$5,781	\$5,013	\$6,690	\$6,958
PROFESSIONAL SERVICES					
6516 Other Professional Services	40,210	20,000	32,280	25,000	25,000
Sub-total Professional Services	\$40,210	\$20,000	\$32,280	\$25,000	\$25,000
OTHER G&A EXPENSES					
7135.2 Liability Insurance	31,384	29,528	32,690	30,303	33,333
Sub-total Other G&A Expenses	\$31,384	\$29,528	\$32,690	\$30,303	\$33,333
TOTAL EXPENSES	\$249,040	\$304,480	\$242,670	\$384,534	\$405,013
ALLOCATED EXPENSES					
ALLOCATED SUPPORT SERVICES	(\$249,040)	(\$304,480)	(\$242,670)	(\$384,534)	(\$405,013)
NET ALLOCATED SUPPORT SERVICES	(249,040)	(304,480)	(242,670)	(384,534)	(405,013)

LINE ITEM EXPLANATIONS

6000 Directors' Fees - Per Diem for days worked on behalf of LVMWD

6020 Election Expense - Actual cost is determined by Bounty, based on number of elections held. Fiscal Year 22-23 budget includes anticipated costs for November 2022 elections in Divisions 2, 3, and 5. Fiscal Year 23-24 includes anticipated costs for November 2023 elections in Divisions 1 and 4.

6516 Other Professional Services - Professional services which do not benefit the Joint Powers Authority. Includes video recording of Board meetings by a third-party professional.

7135.2 Liability Insurance - Public Officials Liability insurance coverage.



General Manager Administration - 701121

FUNCTION

Provide overall direction in the administration of District Programs, develop policy in accordance with the Board's direction and maintain an open, positive relationship with the community.

OBJECTIVES

1. Manage the business of the District and provide service to its elected public Board of Directors.
2. Update the District's Action Plan.
3. Support District-wide library and records management programs

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$483,012	\$504,538	\$475,107	\$488,709	\$508,257
6105 Staff Benefits	13,323	197,172	162,993	206,349	237,301
6105.1 OPEB	65,949	28,586	31,096	20,035	23,040
6110 Staff Taxes	28,143	28,697	23,741	30,944	32,182
Sub-total Payroll Expenses	\$590,426	\$758,993	\$692,937	\$746,037	\$800,781
OFFICE EQUIPMENT & POSTAGE					
6235 Records Management	8,602	10,000	8,135	10,000	10,000
Sub-total Office Equipment & Postage	\$8,602	\$10,000	\$8,135	\$10,000	\$10,000
PROFESSIONAL SERVICES					
6500 Legal Services	92,940	97,650	83,935	96,550	99,450
6505 Legal Advertising	880	2,000	2,388	2,000	2,000
6516 Other Professional Services	3,573	20,000	5,210	20,000	20,000
Sub-total Professional Services	\$97,393	\$119,650	\$91,532	\$118,550	\$121,450
HUMAN RESOURCES					
6815 Employee Recognition Function	1,557	5,000	0	5,000	5,000
6830 Training & Prof. Development	2,298	18,500	7,782	18,000	18,000
6872 Litigation Costs	0	135,000	0	135,000	135,000
Sub-total Human Resources	\$3,855	\$158,500	\$7,782	\$158,000	\$158,000
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	17,193	46,000	60,004	48,000	48,000
7110 Travel/Misc. Expenses	342	5,000	2,246	5,000	5,000
Sub-total Other G&A Expenses	\$17,535	\$51,000	\$62,250	\$53,000	\$53,000
OPERATING EXPENSE					
TOTAL EXPENSES	\$717,811	\$1,098,143	\$862,636	\$1,085,587	\$1,143,231
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$6,091	\$7,095	\$5,239	\$7,888	\$8,145
ALLOCATED LEGAL EXPENSES	(\$93,820)	(\$135,000)	\$0	(\$135,000)	(\$135,000)
ALLOCATED SUPPORT SERVICES	(\$630,082)	(\$970,238)	(\$867,875)	(\$958,475)	(\$1,016,376)
NET ALLOCATED SUPPORT SERVICES	(717,811)	(1,098,143)	(862,636)	(1,085,587)	(1,143,231)

LINE ITEM EXPLANATIONS

6235 Records Management - District-wide program including 5 facilities, library, and offsite storage.

6505 Legal Advertising - Miscellaneous notices, calls for bids, etc. that are required to be published in the newspaper.

6815 Employee Recognition Function - District-wide recognition functions.



General Manager Administration - 701121

FUNCTION

To accumulate those costs chargeable to the General Manager's Office that are 100% allocable to Las Virgenes Municipal Water District programs.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PROFESSIONAL SERVICES					
6505 Legal Advertising	\$1,975	\$2,000	\$1,060	\$2,000	\$2,000
6516 Other Professional Services	165,040	25,000	4,205	25,000	25,000
Sub-total Professional Services	\$167,015	\$27,000	\$5,265	\$27,000	\$27,000
HUMAN RESOURCES					
6812 Retired Employee	180,810	212,127	165,705	190,561	219,145
6872 Litigation/Benefits/Outside Services	32,738	20,000	74,994	50,000	50,000
Sub-total Human Resources	\$213,548	\$232,127	\$240,699	\$240,561	\$269,145
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	59,151	70,000	99,332	80,000	80,000
7152 LAFCO Charges	25,601	23,000	30,752	24,000	24,000
Sub-total Other G&A Expenses	\$84,753	\$93,000	\$130,084	\$104,000	\$104,000
OPERATING EXPENSE					
5405.2 Utilities - Telephone	1,894	2,500	3,272	3,500	3,500
Sub-total Operating Expenses	\$1,894	\$2,500	\$3,272	\$3,500	\$3,500
TOTAL EXPENSES	\$467,210	\$354,627	\$379,320	\$375,061	\$403,645
ALLOCATED EXPENSES					
ALLOCATED LEGAL EXPENSES	(\$32,738)	(\$20,000)	(\$66,662)	(\$50,000)	(\$50,000)
ALLOCATED SUPPORT SERVICES	(\$434,472)	(\$334,627)	(\$312,659)	(\$325,061)	(\$353,645)
NET ALLOCATED SUPPORT SERVICES	(467,210)	(354,627)	(379,320)	(375,061)	(403,645)

LINE ITEM EXPLANATIONS

6505 Legal Advertising - Miscellaneous notices, calls for bids, etc. that are required to be published in the newspaper.

6812 Retired Employee Benefits - Separated from staff benefits to provide transparent costs of retired LVMWD staff.

6872 Litigation - Outside Services - All litigation, settlements, attorney fees, court costs and legal costs which are allocable 100 to Las Virgenes Municipal Water District.

7105 Dues/Subscriptions/Memberships - Dues and membership in ACWA, CASA and POWER.

7152 LAFCO Charges - District's share of LAFCO operating expense. Costs vary each year based on LAFCO calculation.



ENGINEERING AND EXTERNAL AFFAIRS

The Engineering and External Affairs Department is responsible for providing engineering and technical services, customer service, customer outreach, legislative and regulatory monitoring and public information functions. The department implements the District's website, education, conservation and watershed stewardship programs.

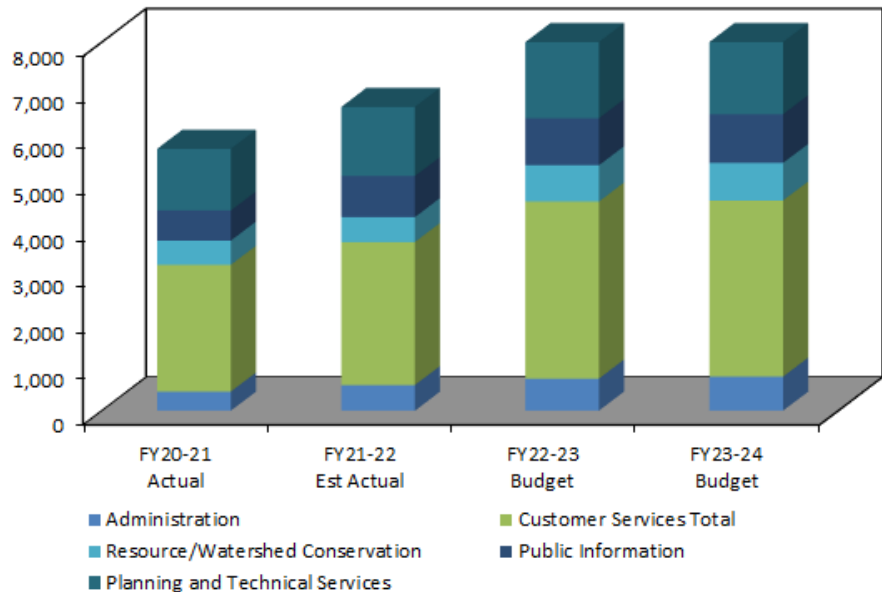


Key Accomplishments from FY 2020 - 2022

- *Construction of the LVMWD portion of the Interconnection Project has been completed.
- *Participated in a hearing at a regularly scheduled Water Resources Control Board meeting in September 2021 to share conservation efforts being undertaken by the District.
- *Formed the Drought and Water Efficiency Committee in May of 2021, and developed the Strategic Communication Plan for Drought Messaging - implemented messaging to customers in response to the drought.
- *The Alpha and Beta Phases of the AMI/AMR Project have been completed.
- *The AMI Project is underway with over 13,000 (out of 21,000) meters installed to date. Completion is estimated to be November 2022.
- *The Customer Interface Portal, WaterSmart, is now available to all customers.
- *Completed Construction of Pure Water and Garden Demonstration Facility.
- *Utilized digital advertising for the LV Tap and drought messaging campaigns.
- *A new website development is under development to increase social media followers by introducing short, informative and fun-to-watch video clips.

Future goals and objectives and performance measures can be found on individual business unit pages.

Engineering and External Affairs Expense Summary





INTERNAL SERVICES - ENGINEERING AND EXTERNAL AFFAIRS

Engineering and External Affairs					
	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$3,131,480	\$4,095,181	\$2,657,227	\$4,269,437	\$4,440,214
6102 Staff Overtime	53,909	59,669	30,430	64,243	66,065
6105 Staff Benefits	363,813	1,754,728	1,142,660	2,217,881	2,550,563
6105.1 OPEB	427,561	471,666	465,239	360,639	412,531
6110 Staff Taxes	262,825	306,843	233,470	481,018	500,259
Sub-total	\$4,239,590	\$6,688,089	\$4,529,026	\$7,393,218	\$7,969,632
6115 Staff Costs Recovered	(828,343)	(1,543,854)	0	(1,735,125)	(1,804,530)
Net Payroll Expenses	\$3,411,247	\$5,144,235	\$4,529,026	\$5,658,093	\$6,165,102
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	8,931	16,570	1,747	20,000	20,000
6210 Equipment Repairs	0	500	0	500	500
6215 Equipment Maintenance	1,086	1,500	1,500	1,500	1,500
6220 Outside Services	484,669	574,662	454,737	587,500	452,500
6230 Safety Equipment	2,273	2,000	1,804	3,450	3,450
Sub-total Office Equipment & Postage	\$496,960	\$595,232	\$459,788	\$612,950	\$477,950
PROFESSIONAL SERVICES					
6516 Other Professional Services	11,715	0	31,616	125,000	75,000
Sub-total Professional Services	\$11,715	\$0	\$31,616	\$125,000	\$75,000
RESOURCE CONSERVATION/PUBLIC OUTREACH					
6602 School Education Program	11,086	17,618	8,551	18,000	18,000
6604 Public Education Program	302,334	225,000	329,072	150,000	150,000
6606 Community Group Outreach	3,045	64,477	871	10,000	10,000
Sub-total Resource Conservation/Outreach	\$316,465	\$307,095	\$338,494	\$178,000	\$178,000
HUMAN RESOURCES					
6830 Training & Prof. Development	10,539	72,200	15,278	40,500	40,500
Sub-total Human Resources	\$10,539	\$72,200	\$15,278	\$40,500	\$40,500
OTHER G&A EXPENSES					
7100 Provision for Uncollectible Accts	212,112	50,000	126,000	100,000	100,000
7105 Dues/Subscriptions/Memberships	500	1,700	570	18,100	18,100
7110 Travel/Misc. Expenses	307	7,635	7,275	30,500	31,500
Sub-total Other G&A Expenses	\$212,919	\$59,335	\$133,845	\$148,600	\$149,600
OPERATING EXPENSES					
5400 Labor	274,264	226,807	281,163	335,697	349,125
5405.2 Utilities - Telephone	18,006	10,210	25,544	13,320	13,320
5415 Outside Services	235,232	225,000	215,410	100,000	0
Sub-total Operating Expenses	\$527,502	\$462,017	\$522,117	\$449,017	\$362,445
MAINTENANCE EXPENSE					
5500 Labor	431,930	384,731	346,383	670,364	697,179
5510 Supplies/Materials	124,082	200,000	122,611	125,000	125,000
5515 Outside Services	134,293	522,000	77,473	75,000	75,000
Sub-total Maintenance Expenses	\$690,305	\$1,106,731	\$546,467	\$870,364	\$897,179
SPECIALTY EXPENSE					
5725 Supplies and Small Tools	3,830	4,155	15,043	14,200	14,200
Sub-total Specialty Expenses	\$3,830	\$4,155	\$15,043	\$14,200	\$14,200
TOTAL EXPENSES	\$5,683,106	\$7,751,000	\$6,591,675	\$8,096,724	\$8,359,976
ALLOCATED EXPENSES					
ALLOCATED CUSTOMER INFO SYSTEMS	\$438,743	\$482,592	\$505,803	\$609,980	\$636,054
ALLOCATED VEHICLE EXPENSES	\$114,838	\$133,720	\$86,681	\$147,988	\$153,618
ALLOCATED SUPPORT SERVICES(G&A)	(\$1,070,720)	(\$1,577,947)	(\$1,448,401)	(\$1,717,110)	(\$1,792,910)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$5,165,967)	(\$6,789,365)	(\$5,735,759)	(\$7,137,582)	(\$7,356,738)
TOTAL ALLOCATED EXPENSES	(\$5,683,106)	(\$7,751,000)	(\$6,591,675)	(\$8,096,724)	(\$8,359,976)

Administration - 701210

FUNCTION

Provide leadership and direction to ensure effective engineering and technical services, customer service, community outreach, public information, media relations, school and public education programs, legislative and regulatory monitoring, planning, conservation, cross-connection control, and watershed activities on behalf of the District.

GOALS AND OBJECTIVES

Goal #1 - Improve LVMWD's Water Supply Reliability

Diversify the District's water supply portfolio via completion of the Pure Water Project; repair, replace or improve the water, wastewater and recycle water infrastructure to maintain reliable, high quality, and efficient service 24 hours a day and 365 days a year.

Goal #2 - Support Customers to Meet Water Use Efficiency Standards

Achieve State mandated water use standards at the District level by the year 2027 (AB 1668/SB606) and minimize the amount of non-efficient use of water by customers.

Goal #3 - Eliminate the Discharge of Pollutants to Malibu Creek and Preserve the Beauty of the Watershed

Maintain water efficient and aesthetic landscaping that maximizes ecosystem benefits at all District facilities.

Goal #4 - Reduce LVMWD's Carbon Footprint

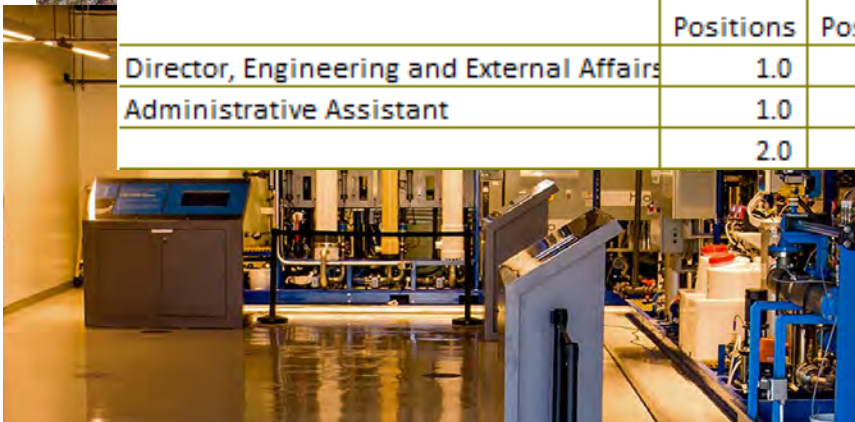
Complete the development and participate in the implementation of a Climate Action Plan and other energy conservation initiatives in collaboration with the Facilities and Operations Department

Goal #5 - Keep customers, city official and other stakeholders well-informed and provide new/improved customer tools to enhance service delivery.

Provide excellent service by keeping customers and stakeholders well informed, providing new and improved tools, providing timely and accurate billings, and being responsive to their needs.



PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Director, Engineering and External Affairs	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0





Administration - 701210

SIGNIFICANT CHANGES

Increased budget in Outside Services for planning efforts associated with repurposing Sprayfields

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$324,848	\$606,245	\$341,435	\$369,154	\$383,920
6102 Staff Overtime	1,092	0	0	1,513	1,574
6105 Staff Benefits	14,449	265,775	138,323	164,775	189,491
6105.1 OPEB	44,354	28,586	27,617	20,035	20,837
6110 Staff Taxes	18,724	27,611	16,181	24,069	25,032
Sub-total	\$403,468	\$928,217	\$523,556	\$579,546	\$620,853
6115 Staff Costs Recovered	(520)	(12,574)			
Net Payroll Expenses	\$402,948	\$915,643	\$523,556	\$579,546	\$620,853
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	6	0	65	10,000	10,000
6220 Outside Services	0	0	0	75,000	75,000
Sub-total Office Equipment & Postage	\$6	\$0	\$65	\$85,000	\$85,000
PROFESSIONAL SERVICES					
6516 Other Professional Services	11,715	0	31,616	25,000	25,000
Sub-total Professional Services	\$11,715	\$0	\$31,616	\$25,000	\$25,000
HUMAN RESOURCES 6830					
Training & Prof. Development	197	4,000	769	3,000	3,000
Sub-total Human Resources	\$197	\$4,000	\$769	\$3,000	\$3,000
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	0	200	0	100	100
7110 Travel/Misc. Expenses	0	3,400	18	3,000	3,000
Sub-total Other G&A Expenses	\$0	\$3,600	\$18	\$3,100	\$3,100
OPERATING EXPENSES					
5405.2 Utilities - Telephone	0	1,110	0	720	720
Sub-total Operating Expenses	\$0	\$1,110	\$0	\$720	\$720
TOTAL EXPENSES	\$414,866	\$924,353	\$556,023	\$696,366	\$737,673
ALLOCATED EXPENSES					
ALLOCATED SUPPORT SERVICES	(\$414,866)	(\$924,353)	(\$556,023)	(\$696,366)	(\$737,673)
NET ALLOCATED SUPPORT SERVICES	(\$414,866)	(\$924,353)	(\$556,023)	(\$696,366)	(\$737,673)

LINE ITEM EXPLANATIONS

6830 Training Prof. Development - Includes District share of expenses for staff participation on AWWA, ACWA, CASA, WaterReuse, and CAPIO.

Customer Service - Administration - 701220

FUNCTION

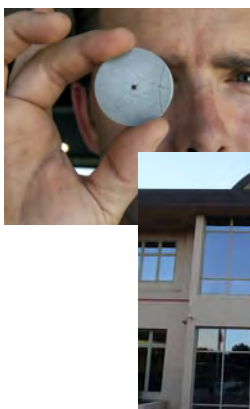
To plan and coordinate field and office customer service and water surveillance functions. Design and implement programs and services to further customer service, conservation goals and objectives, and provide administrative assistance to the department head.



GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Maximize customer registration with WaterSmart portal (percent registered)	n/a	10%	30%	50%
Maximize customer registration with AutoPay and e-Bills (percent registered)	n/a	45%	50%	55%
Maintain a past due balance below \$250,000 via shut-offs and/or the utilization of restriction devices. (percent at or below dollar threshold)	n/a	100%	100%	100%
Inspect 100% of meter vaults annually, inspect/repair 33% (1/3) of service pressure regularors annually, inspect/repair 20% of meter boxes annually. (percent achievement; all categories)	n/a	n/a	100%	100%
Create and conduct a customer satisfaction survey bi-annually; receive 75% overall satisfaction rating (100% complete every other year).	n/a	100%	0%	100%
Inspect and test 100% of backflow prevention devices annually.	n/a	100%	100%	100%
Conduct 300 irrigated area budget reviews annually.	n/a	100%	100%	100%
Install flow restriction devices and assess penalties to facilitate water conservation targets (quantity based on amount needed to achieve conservation targets).	n/a	100%	100%	100%

* n/a represents new performance measures - no data available



PERSONNEL	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
Customer Service Manager	1.0	1.0	1.0	1.0
Management Analyst I/II	1.0	1.0	1.0	1.0
Customer Service Office Supervisor	1.0	1.0	1.0	1.0
Customer Service Representative	4.0	4.0	4.0	4.0
Customer Service Operations Supervisor	1.0	1.0	1.0	1.0
Senior Field Customer Service Representat	1.0	1.0	1.0	1.0
Field Customer Service Representative I/II	7.0	7.0	7.0	7.0
Cross Connection Inspector	1.0	1.0	1.0	1.0
Backflow Inspector	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0





Customer Service - Administration - 701220

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$160,515	\$144,134	\$188,873	\$317,463	\$330,162
6102 Staff Overtime	311	0	2,839	2,243	2,333
6105 Staff Benefits	14,420	62,600	66,786	144,659	166,357
6105.1 OPEB	21,916	14,293	14,978	20,035	23,041
6110 Staff Taxes	13,052	11,924	15,426	39,826	41,419
Sub-total	\$210,214	\$232,951	\$288,903	\$524,226	\$563,311
6115 Staff Costs Recovered	0	0		(95,963)	(99,802)
Net Payroll Expenses	\$210,214	\$232,951	\$288,903	\$428,263	\$463,510
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	0	200	81	0	0
6220 Outside Services	11,576	139,662	0	0	0
6230 Safety Equipment	0	0	273	250	250
Sub-total Office Equipment & Postage	\$11,576	\$139,862	\$355	\$250	\$250
HUMAN RESOURCES 6830					
Training & Prof. Development	1,027	6,000	1,118	3,000	3,000
Sub-total Human Resources	\$1,027	\$6,000	\$1,118	\$3,000	\$3,000
OPERATING EXPENSES					
5405.2 Utilities - Telephone	220	500	725	1,000	1,000
Sub-total Operating Expenses	\$220	\$500	\$725	\$1,000	\$1,000
TOTAL EXPENSES	\$223,038	\$379,313	\$291,101	\$432,513	\$467,760
ALLOCATED EXPENSES ALLOCATED					
OPERATIONS SERVICES	(\$223,038)	(\$379,313)	(\$291,101)	(\$432,513)	(\$467,760)
NET ALLOCATED SUPPORT SERVICES	(223,038)	(379,313)	(291,101)	(432,513)	(467,760)

LINE ITEM EXPLANATIONS

6220 Outside Services - Funds for consolidated billing, third party notification, and upfront screening of customer applications to prevent fraud and increased uncollectibles are now included in Office Customer Service budget.

6830 Training/Professional Development in connection with customer service week, CIS Conference, CWEA, AWWA, and miscellaneous training.



Office Customer Service - 701221

FUNCTION

Provide exceptional customer service within the District by efficiently answering telephone calls and offering effective resolution to customer issues and concerns. Bill customers for District services and process payments. Process requests to initiate and end service, ensuring all customer orders are completed and satisfactorily resolved. Provide emergency notifications to customers when required.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$348,818	\$309,325	\$316,119	\$402,854	\$418,968
6102 Staff Overtime	1,409	5,401	1,910	6,949	7,227
6105 Staff Benefits	60,732	153,056	150,878	249,669	287,120
6105.1 OPEB	47,626	71,465	69,917	50,089	57,602
6110 Staff Taxes	30,937	27,244	26,536	50,067	52,070
Net Payroll Expenses	\$489,522	\$566,491	\$565,361	\$759,628	\$822,987
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	6,021	15,000	1,570	10,000	10,000
6210 Equipment Repairs	0	500	0	500	500
6215 Equipment Maintenance	1,086	1,500	1,500	1,500	1,500
6220 Outside Services	372,252	435,000	353,799	510,000	350,000
6230 Safety Equip	0	0	0	500	500
Sub-total Office Equipment & Postage	\$379,360	\$452,000	\$356,869	\$522,500	\$362,500
HUMAN RESOURCES 6830					
Training & Prof. Development	1,674	8,000	2,407	4,000	4,000
Sub-total Human Resources	\$1,674	\$8,000	\$2,407	\$4,000	\$4,000
OTHER G&A EXPENSES 7100					
Provision for Uncollectible Accts	212,112	50,000	126,000	100,000	100,000
7105 Dues, Subscriptions	0	0	570	500	500
7110 Travel/Misc. Expenses	307	100	1,981	4,000	4,000
Sub-total Other G&A Expenses	\$212,419	\$50,100	\$128,551	\$104,500	\$104,500
OPERATING EXPENSES					
5405.2 Telephone	743	0	3,370	3,000	3,000
Sub-total Operating Expenses	\$743	\$0	\$3,370	\$3,000	\$3,000
TOTAL EXPENSES	\$1,083,718	\$1,076,591	\$1,056,558	\$1,393,628	\$1,296,987
ALLOCATED EXPENSES					
ALLOCATED TECHNICAL SERVICES	\$167,340	\$152,315	\$135,392	\$194,179	\$214,057
ALLOCATED CUSTOMER INFO SYSTEMS	\$438,743	\$482,592	\$505,803	\$609,980	\$636,054
ALLOCATED OPERATIONS SERVICES	(\$1,689,801)	(\$1,711,498)	(\$1,697,753)	(\$2,197,787)	(\$2,147,098)
NET ALLOCATED SUPPORT SERVICES	<u>(\$1,083,718)</u>	<u>(\$1,076,591)</u>	<u>(\$1,056,558)</u>	<u>(\$1,393,628)</u>	<u>(\$1,296,987)</u>

LINE ITEM EXPLANATIONS

6200 Forms, Supplies & Postage - Includes bill stock, overdue and disconnection notices, welcome packets, water survey packets, and customer service satisfaction surveys.

6220 Outside Services - Annual contract to fold, stuff, post and mail bills and delinquent notices; customer newsletters and notifications; online subscriptions to locate, identify and collect bad debt accounts. Broadcast emergency notifications.

7100 Provision for Uncollectible Accts - Annual expense associated with maintaining Reserve for uncollectible receivables.



Field Customer Service - 701222

FUNCTION

Provide exceptional customer service within the District by efficiently reading meters, providing meter maintenance and repairs, performing water use surveys and evaluating high bill complaints. Respond to service orders by checking for leaks, starting and stopping service. Process door tag notifications for residents and disconnections for past due accounts.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$505,429	\$1,061,722	\$297,288	\$899,270	\$935,241
6102 Staff Overtime	30,750	28,592	9,600	25,618	26,643
6105 Staff Benefits	88,410	569,964	161,764	556,678	640,179
6105.1 OPEB	69,009	157,221	164,007	110,195	126,724
6110 Staff Taxes	50,205	93,557	42,433	141,398	147,054
Sub-total	\$743,803	\$1,911,056	\$675,093	\$1,733,159	\$1,875,841
6115 Staff Costs Recovered	(552,521)	(760,930)		(1,055,313)	(1,097,526)
Net Payroll Expenses	\$191,283	\$1,150,126	\$675,093	\$677,846	\$778,316
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	1,143	0	0	0	0
6230 Safety Equip	1,894	2,000	1,243	1,900	1,900
Sub-total Office Equipment & Postage	\$3,037	\$2,000	\$1,243	\$1,900	\$1,900
HUMAN RESOURCES 6830					
Training & Prof. Development	4,646	10,000	3,928	5,000	5,000
Sub-total Human Resources	\$4,646	\$10,000	\$3,928	\$5,000	\$5,000
OTHER G&A EXPENSES					
7110 Travel/Misc. Expenses	0	0	0	5,000	5,000
Sub-total Other G&A Expenses	\$0	\$0	\$0	\$5,000	\$5,000
OPERATING EXPENSES					
5400 Labor	61,565	85,225	57,501	87,754	91,264
5405.2 Telephone	3,861	7,000	4,901	7,000	7,000
Sub-total Operating Expenses	\$65,425	\$92,225	\$62,402	\$94,754	\$98,264
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	3,462	4,000	14,166	13,000	13,000
Sub-total Specialty Expenses	3,462	4,000	14,166	13,000	13,000
TOTAL EXPENSES	\$267,853	\$1,258,351	\$756,831	\$797,500	\$901,480
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$78,546	\$105,499	\$67,567	\$116,755	\$121,194
ALLOCATED OPERATIONS SERVICES	(\$346,399)	(\$1,363,850)	(\$824,398)	(\$914,255)	(\$1,022,674)
NET ALLOCATED SUPPORT SERVICES	(\$267,853)	(\$1,258,351)	(\$756,831)	(\$797,500)	(\$901,480)

LINE ITEM EXPLANATIONS

5725 Supplies and Small Tools - supplies and small tools used for meter maintenance and backflow installation.

6830 Training and Professional Development - attendance at training courses including preparation for backflow certification training and/or professional meetings.



Meter Services - 701224

FUNCTION

Obtain accurate meter readings from all meters in the District, verify proper operation and maintain all meters and appurtenances.

SIGNIFICANT CHANGES

Contracted outside services for meter reading is budgeted through December 2022, reducing to zero as a result of full deployment of AMR/AMI.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATING EXPENSES					
5400 Labor	\$212,699	\$141,582	\$223,662	\$247,943	\$257,861
5405.2 Utilities - Telephone	11,102	0	14,892	0	0
5415 Outside Services	235,232	225,000	215,410	100,000	0
Sub-total Operating Expenses	\$459,033	\$366,582	\$453,964	\$347,943	\$257,861
MAINTENANCE EXPENSES					
5500 Labor	431,930	384,731	346,383	670,364	697,179
5510 Supplies/Materials	124,082	200,000	122,611	125,000	125,000
5515 Outside Services	3,129	50,000	74,113	75,000	75,000
Sub-total Maintenance Expenses	\$559,141	\$634,731	\$543,107	\$870,364	\$897,179
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	0	0	877	1,000	1,000
Sub-total Specialty Expenses	\$0	\$0	\$877	\$1,000	\$1,000
TOTAL EXPENSES	\$1,018,174	\$1,001,313	\$997,948	\$1,219,307	\$1,156,039
ALLOCATED EXPENSES					
ALLOCATED OPERATIONS SERVICES	(\$1,018,174)	(\$1,001,313)	(\$997,948)	(\$1,219,307)	(\$1,156,039)
NET ALLOCATED SUPPORT SERVICES	<u>(\$1,018,174)</u>	<u>(\$1,001,313)</u>	<u>(\$997,948)</u>	<u>(\$1,219,307)</u>	<u>(\$1,156,039)</u>

LINE ITEM EXPLANATIONS

5415 Outside Services - cost of contracted meter reading services for monthly billing while AMI implementation is being completed. The budget for FY22-23 assumes full deployment of AMI by December 2022. Fiscal Year 23-24 budget assumes that outside services will not be required.

5510 Supplies/Materials - purchase of supplies and parts for incidental repairs of meter and vault services, including meter boxes, ball valves, and pressure regulators from 1" through 2". Meter replacements and installs not covered by CIP for damaged non-functional meters are charged to this account.

5515 Outside Services - funds to hire a contractor to assist in the repairs of vault lids which could include painting, welding, or fabrication to bring to OSHA standards, and painting of above ground meters. Also covers the testing and replacement process for larger meters.





Resource/Watershed Conservation - 701223

FUNCTION

The Resource Conservation Unit has three primary functions: (1) develop and implement programs that help customers use water efficiently; (2) advance the District's watershed stewardship mission; and (3) manage the effluent disposal program at the Rancho Las Virgenes sprayfields. The unit also provides scientific review and strategic analysis to support scientifically-based watershed management and regulatory compliance.

GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Goal #2 - Support Customers to Meet Water Use Efficiency Standards

Achieve State mandated water use standards at the District level by the year 2027 (AB 1668/SB606) and minimize the amount of non-efficient use of water by customers.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Meet or exceed all state mandated water use standards by July 1, 2027 via reduce the amount of non-efficient use by 10% annually compared to 2020 volumetric consumption (% reductions annually).	n/a	10%	20%	30%
Reduce wasteful water use by at least 80% by 2027 as compared to 2020 (% reductions annually)	n/a	15%	30%	45%
Achieve 80% efficient water use as an annual average by 2027 as compared to 2020 (% efficient water use)	50%	55%	60%	65%

Goal #3 - Eliminate the Discharge of Pollutants to Malibu Creek and Preserve the Beauty of the Watershed

Maintain water efficient and aesthetic landscaping that maximizes ecosystem benefits at all District facilities.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Maintain highly efficient water use landscaping and irrigation practices at District facilities.	100%	100%	100%	100%
Reduce the size of turf and other inefficient landscaping at District facilities (% reduction)	n/a	n/a	0%	50%
Implement landscape changes at Tapia to reduce turf, maximize native plantings, provide seating area for student visits, and restore entrance to office facility.	n/a	n/a	50%	100%
Develop and implement plan for erosion control on slopes around Headquarters facilities. Complete by installations by July 1, 2024.	n/a	10%	50%	100%
Develop plan and complete rehabilitation of planters and subsurface waterproofing in front patio area at entrance to headquarters	n/a	n/a	20%	100%
Develop long-term landuse plan for District Sparayfields	n/a	n/a	20%	50%

Goal #4 - Reduce LVMWD's Carbon Footprint

Complete the development and participate in the implementation of a Climate Action Plan and other energy conservation initiatives in collaboration with the Facilities and Operations Department

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Complete hiring process for contractor and complete Climate Action Plan	n/a	10%	100%	100%

* n/a represents new performance measures - no data available



Resource/Watershed Conservation - 701223

PERSONNEL	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
Resource Conservation Manager	1.0	1.0	1.0	1.0
Water Conservation Supervisor	1.0	1.0	1.0	1.0
Resource Conservation Specialist I	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0

SIGNIFICANT CHANGES

Professional Services was included in the budget for FY 2022-23 and FY2023-24 to assist with conservation programs. Additionally, staff in this area will be significantly involved in the conservation efforts across the District to address issues resulting from drought conditions.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$323,476	\$416,617	\$355,350	\$414,605	\$431,189
6102 Staff Overtime	0	3,907	0	4,789	4,981
6105 Staff Benefits	1,002	187,169	113,113	203,732	234,292
6105.1 OPEB	44,166	42,879	36,594	30,053	34,561
6110 Staff Taxes	24,300	32,432	26,533	55,131	57,336
Sub-total	\$392,945	\$683,004	\$531,590	\$708,310	\$762,359
6115 Staff Costs Recovered	0	(82,631)			
Net Payroll Expenses	\$392,945	\$600,373	\$531,590	\$708,310	\$762,359
OFFICE EQUIPMENT & POSTAGE					
6220 Outside Services	0	0	3,600	2,500	2,500
6230 Safety Equipment	0	0	0	500	500
Sub-total Office Equipment & Postage	\$0	\$0	\$3,600	\$3,000	\$3,000
PROFESSIONAL SERVICES					
6516 Other Professional Services	0	0	0	50,000	25,000
Sub-total Professional Services	\$0	\$0	\$0	\$50,000	\$25,000
HUMAN RESOURCES					
6830 Training & Prof. Development	150	12,000	1,558	4,500	4,500
Sub-total Human Resources	\$150	\$12,000	\$1,558	\$4,500	\$4,500
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	0	500	0	16,500	16,500
7110 Travel/Misc. Expenses	0	0	0	4,500	4,500
Sub-total G&A Expenses	\$0	\$500	\$0	\$21,000	\$21,000
OPERATING EXPENSES					
5405.2 Utilities - Telephone	527	400	494	500	500
Sub-total Operating Expenses	\$527	\$400	\$494	\$500	\$500
MAINTENANCE EXPENSES					
5515 Outside Services	131,164	472,000	3,360	0	0
Sub-total Maintenance Expenses	\$131,164	\$472,000	\$3,360	\$0	\$0
TOTAL EXPENSES	\$524,786	\$1,085,273	\$540,602	\$787,310	\$816,359
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$6,091	\$7,092	\$5,239	\$7,849	\$8,148
ALLOCATED OPERATIONS SERVICES	(\$530,877)	(\$1,092,365)	(\$545,842)	(\$795,159)	(\$824,507)
NET ALLOCATED SUPPORT SERVICES	(\$524,786)	(\$1,085,273)	(\$540,602)	(\$787,310)	(\$816,359)

LINE ITEM EXPLANATIONS

6220 Outside Services - annual water loss report

6516 Consulting Services - consulting services with conservation programs. Increased \$50,000 in FY2022-23 and \$25,000 in FY2023-24.

Public Information - 701230

FUNCTION

Facilitate community awareness and involvement with issues and challenges related to the reliable delivery of potable water, recycled water and wastewater treatment services. Includes building the awareness of ratepayers, stakeholders and government agencies to the District's conservation and environmental activities.

GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Goal #5 - Keep customers, city official and other stakeholders well-informed and provide new/improved customer tools to enhance service delivery.

Provide excellent service by keeping customers and stakeholders well informed, providing new and improved tools, providing timely and accurate billings, and being responsive to their needs.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Perform public outreach to customers and stakeholders on drought messaging and other important initiatives and receive an 75% rating from customers on being well informed based on the customer satisfaction survey.	n/a	100%	0%	100%
Provide tours of the Pure Water Project Las Virgenes - Triunfo Demonstration Facility and other District/JPA facilities (at least 12 annually) to the public, schools, elected officials, industry personnel, and community leaders.	n/a	12	12	12

* n/a represents new performance measures - no data available



PERSONNEL Position Title	2020-21	2021-22	2022-23	2023-24
	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Public Affairs & Communications Manager	1.0	1.0	1.0	1.0
Public Affairs Associate II	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0





Public Information - 701230

SIGNIFICANT CHANGES

Fiscal Years 2022-23 and 2023-24 Professional Services budget increased for outreach services for drought education.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$347,653	\$425,364	\$314,537	\$482,505	\$501,805
6102 Staff Overtime	10,213	3,817	9,179	4,417	4,594
6105 Staff Benefits	43,986	96,887	150,629	219,429	252,343
6105.1 OPEB	47,467	42,879	38,598	30,053	34,561
6110 Staff Taxes	30,831	20,496	32,350	39,840	41,434
Sub-total	\$480,150	\$589,443	\$545,292	\$776,244	\$834,737
6115 Staff Costs Recovered	(144,036)	(265,344)			
Net Payroll Expenses	\$336,114	\$324,099	\$545,292	\$776,244	\$834,737
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	177	1,000	30	0	0
Sub-total Office Equipment & Postage	\$177	\$1,000	\$30	\$0	\$0
PROFESSIONAL SERVICES					
6516 Other Professional Services	0	0	0	50,000	25,000
Sub-total Professional Services	\$0	\$0	\$0	\$50,000	\$25,000
RESOURCE CONSERVATION/OUTREACH					
6602 School Education Program	11,086	17,618	8,551	18,000	18,000
6604 Public Education Program	302,334	225,000	329,072	150,000	150,000
6606 Community Group Outreach	3,045	64,477	871	10,000	10,000
Sub-total Resource Conservation/Outreach	\$316,465	\$307,095	\$338,494	\$178,000	\$178,000
HUMAN RESOURCES					
6830 Training & Prof. Development	1,605	15,200	3,202	9,000	9,000
Sub-total Human Resources	\$1,605	\$15,200	\$3,202	\$9,000	\$9,000
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	500	1,000	0	1,000	1,000
7110 Travel/Misc. Expenses	0	4,000	4,840	6,000	7,000
Sub-total G&A Expenses	\$500	\$5,000	\$4,840	\$7,000	\$8,000
OPERATING EXPENSES					
5405.2 Utilities - Telephone	993	1,200	519	500	500
Sub-total Operating Expenses	\$993	\$1,200	\$519	\$500	\$500
TOTAL EXPENSES	\$655,854	\$653,594	\$892,377	\$1,020,744	\$1,055,237
ALLOCATED EXPENSES					
ALLOCATED SUPPORT SERVICES	(\$655,854)	(\$653,594)	(\$892,377)	(\$1,020,744)	(\$1,055,237)
NET ALLOCATED SUPPORT SERVICES	(655,854)	(653,594)	(892,377)	(1,020,744)	(1,055,237)

LINE ITEM EXPLANATIONS

6604 Public Education Program - includes community outreach, community booth events and activities, printing and production of customer newsletters, website costs, district brochures and handout materials, video production costs, digital advertising, television ads, conservation initiatives and other education programs not directly attributable to a specific program.

6606 Community Group Outreach - includes funding for community forums and workshops, meetings and fees for speaker's bureau, chamber events and luncheons, and community liaison expenses.

6608 - Intergovernmental Coordination - legislative and regulatory monitoring and activities with state legislature, county, cities, school districts, federal agencies, and regulatory bodies.



Planning and Technical Services - 701350

FUNCTION

Provide technical and engineering support, facility inspection and project management services in support of all District functions.


GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Goal #1 - Improve LVMWD's Water Supply Reliability

Diversify the District's water supply portfolio via completion of the Pure Water Project; repair, replace or improve the water, wastewater and recycle water infrastructure to maintain reliable, high quality, and efficient

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Complete and adopt the EIR for Pure Water Project and initiate design/build services by July 1, 2023. Progress design to at least 50% completion level by July 1, 2024.	n/a	50%	100%	100%
Complete sewer pipe assessment study and replacement plan	n/a	n/a	50%	100%
Complete water pipe assessment study and replacement plan	n/a	n/a	50%	100%
Execute and substantially complete or progress with multi-year projects and programs at least 70% of the planned, budgeted and active projects being managed by the Engineering division as scheduled in the IIP/CIP on an annual basis.	n/a	n/a	1	1

* n/a represents new performance measures - no data available



PERSONNEL Position Title	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
Principal Engineer	1.0	1.0	1.0	1.0
Engineering Program Manager	-	1.0	1.0	1.0
Technical Services Support Supervisor	1.0	1.0	1.0	1.0
Senior Engineer	1.0	1.0	1.0	1.0
Assistant, Associate Civil Engineer	2.0	2.0	2.0	2.0
Facilities Inspector	1.0	1.0	1.0	1.0
Compliance Inspector	1.0	1.0	1.0	1.0
Planning & New Development Technician	1.0	1.0	1.0	1.0
Technical Services Support Specialist	1.0	1.0	1.0	1.0
	9.0	10.0	10.0	10.0



Planning and Technical Services - 701350

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$1,014,069	\$1,131,774	\$843,627	\$1,383,586	\$1,438,929
6102 Staff Overtime	7,513	17,952	6,901	18,714	18,715
6105 Staff Benefits	116,610	419,277	361,167	678,941	780,782
6105.1 OPEB	138,457	114,343	113,528	100,177	115,204
6110 Staff Taxes	85,882	93,579	74,009	130,687	135,914
Sub-total	\$1,362,531	\$1,776,927	\$1,399,232	\$2,312,105	\$2,489,545
6115 Staff Costs Recovered	(131,266)	(422,375)		(583,849)	(607,203)
Net Payroll Expenses	\$1,231,265	\$1,354,552	\$1,399,232	\$1,728,256	\$1,882,342
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	1,532	370	0	0	0
6220 Outside Services	100,841	0	97,339	0	25,000
6230 Safety Equipment	379	0	288	300	300
Sub-total Office Equipment & Postage	\$102,753	\$370	\$97,627	\$300	\$25,300
PROFESSIONAL SERVICES					
6516 Other Professional Services	1,625	0	0	0	0
Sub-total Professional Services	\$1,625	\$0	\$0	\$0	\$0
HUMAN RESOURCES					
6830 Training & Prof. Development	1,240	17,000	2,296	12,000	12,000
Sub-total Human Resources	\$1,240	\$17,000	\$2,296	\$12,000	\$12,000
OTHER G&A EXPENSES					
7110 Travel/Misc. Expenses	0	135	436	8,000	8,000
Sub-total Other G&A Expenses	\$0	\$135	\$436	\$8,000	\$8,000
OPERATING EXPENSES					
5405.2 Utilities - Telephone	560	0	643	600	600
Sub-total Operating Expenses	\$560	\$0	\$643	\$600	\$600
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	368	155	0	200	200
Sub-total Specialty Expenses	\$368	\$155	\$0	\$200	\$200
TOTAL EXPENSES	\$1,337,811	\$1,372,212	\$1,500,234	\$1,749,356	\$1,928,442
ALLOCATED EXPENSES					
ALLOCATED TECHNICAL SERVICES	(\$167,340)	(\$152,315)	(\$135,392)	(\$194,179)	(\$214,057)
ALLOCATED VEHICLE EXPENSES	\$18,146	\$21,129	\$13,875	\$23,384	\$24,276
ALLOCATED OPERATIONS SERVICES	(\$1,188,616)	(\$1,241,026)	(\$1,378,717)	(\$1,578,561)	(\$1,738,661)
NET ALLOCATED SUPPORT SERVICES	(\$1,337,811)	(\$1,372,212)	(\$1,500,234)	(\$1,749,356)	(\$1,928,442)

LINE ITEM EXPLANATIONS

6115 Staff Cost Recovered - direct charge time for managing capital improvement and developer funded projects.

6220 Outside Services - local hazard mitigation plan budgeted at \$25,000 in Fiscal Year 2023-24

5725 Supplies and Small Tools - miscellaneous equipment required by inspectors.

FACILITIES AND OPERATIONS

The Facilities and Operations Department is responsible for the day-to-day operation, maintenance, regulatory compliance, and replacement needs of the District's potable water, recycled water, and sanitation facilities.

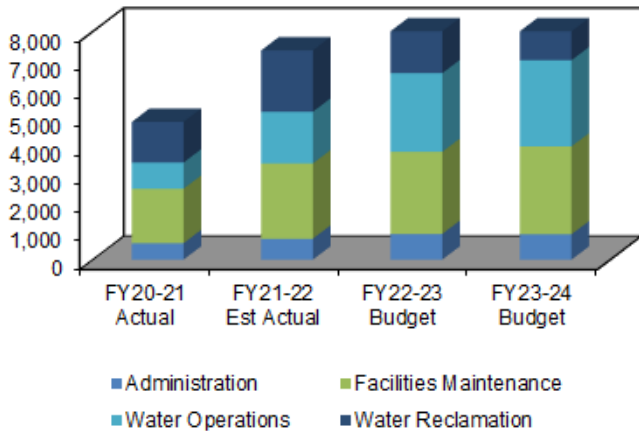


Key Accomplishments from FY 2020 - 2022

- * Staff is successfully operating the Pure Water Demonstration plant.
- * Completed corrosion study and submitted to Division of Drinking Water. This allows the District to reduce number of lead & copper testings from 60 samples every one year to 30 samples every three years saving time and improving customer interactions.
- * Implemented UpKeep workorder system to manage daily work orders digitally on staff iPads. The system also tracks maintenance on items to allow for future use.
- * Continuing to work with IT on SCADA communication project to revise and review plans and specifications accordingly.
- * Completed work on Tapia Hypochlorite Tank Replacement - three tanks to four.
- * Staff continues to focus on cross-training to ensure proper staffing levels into the future.

Future goals and objectives and performance measures can be found on individual business unit pages.

Facilities and Operations
Expense Summary





Facilities and Operations					
	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$4,846,268	\$6,755,628	\$3,335,909	\$7,213,032	\$7,501,553
6102 Staff Overtime	327,628	208,803	90,889	231,266	240,517
6105 Staff Benefits	485,288	3,101,566	1,437,126	3,882,990	4,465,439
6105.1 OPEB	661,432	857,573	806,917	651,153	749,127
6110 Staff Taxes	542,151	740,327	439,501	845,664	879,491
Sub-total	\$6,862,767	\$11,663,897	\$6,110,341	\$12,824,106	\$13,836,126
6115 Staff Costs Recovered	(3,430,469)	(6,638,356)	0	(6,028,535)	(6,269,676)
Net Payroll Expenses	\$3,432,298	\$5,025,541	\$6,110,341	\$6,795,571	\$7,566,450
OFFICE EQUIPMENT & POSTAGE					
6220 Outside Services	2,037	5,100	9,256	12,700	12,900
6225 Radio Maintenance Expense	12,266	15,000	6,523	17,000	17,100
6230 Safety Equipment	27,568	26,225	8,713	56,200	29,400
Sub-total Office Equipment & Postage	\$41,871	\$46,325	\$24,492	\$85,900	\$59,400
PROFESSIONAL SERVICES					
6516 Other Professional Services	0	55,000	0	75,000	0
Sub-total Professional Services	\$0	\$55,000	\$0	\$75,000	\$0
HUMAN RESOURCES					
6800 Safety	0	0	189	200	200
6830 Training & Prof. Development	9,493	77,200	16,234	65,800	65,500
Sub-total Human Resources	\$9,493	\$77,200	\$16,423	\$66,000	\$65,700
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	360	55	891	1,500	1,600
7110 Travel/Misc. Expenses	1,388	11,000	1,605	3,000	3,000
Sub-total Other G&A Expenses	\$1,748	\$11,055	\$2,496	\$4,500	\$4,600
OPERATING EXPENSES					
5405.1 Utilities - Energy	114,479	112,500	79,890	105,100	109,600
5405.2 Utilities - Telephone	79,182	28,265	119,268	84,300	85,000
5405.3 Utilities - Gas	20,199	20,000	30,461	31,300	32,700
5405.4 Utilities - Water	29,828	23,500	28,374	29,300	30,700
Sub-total Operating Expenses	\$243,689	\$184,265	\$257,993	\$250,000	\$258,000
MAINTENANCE EXPENSES					
5500 Labor	100,185	145,861	66,814	117,016	121,697
5510 Supplies/Materials	174,363	143,500	201,513	306,700	319,200
5510.1 Fuel	89,905	110,000	109,989	114,900	120,300
5515 Outside Services	427,563	411,930	399,033	407,100	423,400
5520 Permits/Fee	30,882	16,800	13,218	25,500	26,300
6255 Rental Charge - Vehicles	243,113	255,475	107,019	225,000	225,000
Sub-total Maintenance Expenses	\$1,066,011	\$1,083,566	\$897,585	\$1,196,216	\$1,235,897
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	33,101	43,655	25,631	45,300	40,300
Sub-total Specialty Expenses	33,101	43,655	25,631	45,300	40,300
TOTAL EXPENSES	\$4,826,204	\$6,526,452	\$7,334,773	\$8,518,287	\$9,230,147
ALLOCATED EXPENSES					
ALLOCATED LABORATORY EXPENSES	(\$877,871)	(\$931,564)	(\$977,340)	(\$1,083,745)	(\$1,172,794)
ALLOCATED VEHICLE EXPENSES	(\$127,019)	(\$147,907)	(\$97,160)	(\$163,725)	(\$169,911)
ALLOCATED OPS BLDG EXPENSES	(\$275,531)	(\$193,285)	(\$183,566)	(\$204,588)	(\$210,048)
ALLOCATED SUPPORT SERVICES	(\$793,293)	(\$1,108,329)	(\$1,049,256)	(\$1,236,843)	(\$1,248,221)
ALLOCATED OPERATIONS SERVICES	(\$2,752,489)	(\$4,145,367)	(\$5,027,451)	(\$5,829,386)	(\$6,429,173)
TOTAL ALLOCATED EXPENSES	(\$4,826,204)	(\$6,526,452)	(\$7,334,773)	(\$8,518,287)	(\$9,230,147)



Administration - 701310

FUNCTION

Provide direction in the administration of department programs. Oversee the functions of the Water, Reclamation, and Facilities Maintenance divisions. This oversight includes day-to-day operations; strategic planning and goal setting; operations, maintenance and capital improvement and budgeting.

GOALS AND OBJECTIVES

Goal #1 - Highly Effective Workforce

Maintain appropriate staffing levels across all operating divisions within the Facilities and Operations department.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Implement cross training between tapia and rancho along with adding of two one thousand hour Operate -in-training positions (positions cross-	n/a	2	6	6
Provide staff training on the technology used to provide Pure Water. This will allow staff to better educate the public. (number of training events)	n/a	2	2	2
Continue demonstration facility cross training with all District staff to ensure improved skills and knowledge of leading technologies.	2	2	4	4

Goal #2 -Innovations and Efficient Operatons

Explore opportunities for enhancing energy efficient across all district enterprises to achieve cost savings (avoided costs)

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Implementation of energy efficiency proejects such as Recycled Water pump station battery Storage project, and solar project /battery Storage project at Rancho. Perform additional study to identify future energy efficiency projects based on latest CPUC rules.	1	0	1	1

* n/a represents new performance measures - no data available

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Director of Facilities and Operations	1.0	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0



Administration - 701310

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$453,378	\$473,973	\$452,395	\$508,571	\$528,914
6105 Staff Benefits	26,613	201,099	189,091	240,241	276,277
6105.1 OPEB	61,558	42,879	43,541	30,053	34,561
6110 Staff Taxes	33,971	34,695	29,567	36,173	37,620
Net Payroll Expenses	\$575,520	\$752,646	\$714,595	\$815,038	\$877,372
OFFICE EQUIPMENT & POSTAGE					
6220 Outside Services	0	100	5,250	3,500	3,500
Sub-total Office Equipment & Postage	\$0	\$100	\$5,250	\$3,500	\$3,500
PROFESSIONAL SERVICES					
6516 Other Professional Services	0	55,000	0	75,000	0
Sub-total Professional Services	\$0	\$55,000	\$0	\$75,000	\$0
HUMAN RESOURCES					
6830 Training & Prof. Development	367	6,500	3,586	4,600	4,800
Sub-total Human Resources	\$367	\$6,500	\$3,586	\$4,600	\$4,800
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	360	55	891	900	1,000
7110 Travel/Misc. Expenses	0	1,000	0	0	0
Sub-total Other G&A Expenses	\$360	\$1,055	\$891	\$900	\$1,000
OPERATING EXPENSES					
5525 Consulting	0	0	8,578	0	0
Sub-total Operating Expenses	\$0	\$0	\$8,578	\$0	\$0
TOTAL EXPENSES	\$576,247	\$815,301	\$732,901	\$899,038	\$886,672
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$6,091	\$7,092	\$5,239	\$7,849	\$8,148
ALLOCATED SUPPORT SERVICES	(\$582,337)	(\$822,393)	(\$738,140)	(\$906,887)	(\$894,820)
NET ALLOCATED SUPPORT SERVICES	(576,247)	(815,301)	(732,901)	(899,038)	(886,672)

LINE ITEM EXPLANATIONS

6516 Other Professional Services - Climate Action/Sustainability Plan; funds rolled from FY21-22.

6830 Training & Professional Development - funds to attend conferences and seminars.

Facilities Maintenance Administration - 701320

FUNCTION

Provide administrative, fiscal, and budgeting direction and support to the Facilities Maintenance, Electrical/Instrumentation and Fleet Maintenance sections including scheduling, goal setting, project and program management and development.



GOALS AND OBJECTIVES

Goal #1 - Protection of Public Health and Environment

Operate district facilities to provide reliable services and achieve regulatory compliance.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Assess equipment for replacement and repair based on maintenance cost records or useful life cycles.	n/a	5	5	5

Goal #2 - Sound Planning and Appropriate Investment

Maintain district assets with an emphasis on maximizing facilities equipment lifecycle cost, reliability, and cost saving

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Perform timely equipment preventive maintenance and use Upkeep maintenance management system to track work order and record keeping.	n/a	Yes	Yes	Yes
Clean and videotape a minimum of 20% of sanitary sewer. Identify any areas needing repair and budget accordingly.	11 miles	11 miles	11 miles	11 miles

* n/a represents new performance measures - no data available

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Facilities Manager	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0





Facilities Maintenance Administration - 701320

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$161,760	\$169,128	\$165,971	\$193,069	\$200,792
6105 Staff Benefits	8,352	70,394	71,643	86,292	99,236
6105.1 OPEB	22,086	14,293	51,931	10,018	11,520
6110 Staff Taxes	13,823	19,006	11,562	21,699	22,567
Net Payroll Expenses	\$206,021	\$272,821	\$301,106	\$311,078	\$334,115
OFFICE EQUIPMENT & POSTAGE					
6220 Outside Services	0	0	4,006	4,200	4,400
6230 Safety Equipment	0	0	464	300	300
Sub-total Office Equipment & Postage	\$0	\$0	\$4,470	\$4,500	\$4,700
HUMAN RESOURCES					
6830 Training & Prof. Development	(66)	8,000	1,421	8,000	8,000
Sub-total Human Resources	(\$66)	\$8,000	\$1,421	\$8,000	\$8,000
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	399	0	0	600	600
Sub-total Other G&A Expenses	\$399	\$0	\$0	\$600	\$600
OPERATING EXPENSES					
5405.2 Utilities - Telephone	351	165	463	300	300
Sub-total Operating Expenses	\$351	\$165	\$463	\$300	\$300
TOTAL EXPENSES	\$206,705	\$280,986	\$307,460	\$324,478	\$347,715
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$4,251	\$4,950	\$3,657	\$5,478	\$5,686
ALLOCATED SUPPORT SERVICES	(\$210,956)	(\$285,936)	(\$311,116)	(\$329,956)	(\$353,401)
NET ALLOCATED SUPPORT SERVICES	(206,705)	(280,986)	(307,460)	(324,478)	(347,715)

LINE ITEM EXPLANATIONS

6220 Outside Services - Building 1 improvement study

6830 Training & Professional Development - funds to attend conferences and seminars. Employee recognition activities.



Maintenance - 701321

FUNCTION

Provide proactive maintenance support and planning for all district physical assets, including the wastewater treatment facilities, potable water treatment facilities, potable water pumping and storage facilities, recycled water pumping and storage facilities, sanitary sewer pumping and transmission facilities, administrative facilities and fleet.

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0
Senior Maintenance Mechanic	1.0	1.0	1.0	1.0
Maintenance Mechanic I/II	5.0	5.0	5.0	5.0
Facilities Maintenance Worker	1.0	1.0	1.0	1.0
	8.0	8.0	8.0	8.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$512,258	\$923,219	\$261,980	\$943,676	\$981,423
6102 Staff Overtime	20,699	29,106	10,059	29,872	31,067
6105 Staff Benefits	67,524	450,066	135,259	518,235	595,971
6105.1 OPEB	69,942	128,636	109,080	90,160	103,684
6110 Staff Taxes	62,834	113,665	55,934	118,857	123,611
Sub-total	\$733,257	\$1,644,692	\$572,313	\$1,700,800	\$1,835,755
6115 Staff Costs Recovered	(586,361)	(1,083,566)		(1,424,629)	(1,481,614)
Net Payroll Expenses	\$146,897	\$561,126	\$572,313	\$276,171	\$354,141
OFFICE EQUIPMENT & POSTAGE					
6220 Outside Services	0	5,000	0	5,000	5,000
6230 Safety Equipment	7,355	8,000	0	8,000	8,000
Sub-total Office Equipment & Postage	\$7,355	\$13,000	\$0	\$13,000	\$13,000
HUMAN RESOURCES					
6830 Training & Prof. Development	1,550	5,000	2,204	10,000	10,000
Sub-total Human Resources	\$1,550	\$5,000	\$2,204	\$10,000	\$10,000
OPERATING EXPENSES					
5405.2 Utilities - Telephone	600	1,250	10,744	400	400
Sub-total Operating Expenses	\$600	\$1,250	\$10,744	\$400	\$400
MAINTENANCE EXPENSES					
5510 Supplies/Materials	0	0	87	1,200	1,200
Sub-total Maintenance Expenses	\$0	\$0	\$87	\$1,200	\$1,200
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	10,580	10,000	4,917	10,000	10,000
Sub-total Specialty Expenses	\$10,580	\$10,000	\$4,917	\$10,000	\$10,000
TOTAL EXPENSES					
	\$166,981	\$590,376	\$590,264	\$310,771	\$388,741
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$120,865	\$140,740	\$119,531	\$155,754	\$161,678
ALLOCATED OPERATIONS SERVICES	(\$287,846)	(\$731,116)	(\$709,795)	(\$466,525)	(\$550,419)
NET ALLOCATED SUPPORT SERVICES	(\$166,981)	(\$590,376)	(\$590,264)	(\$310,771)	(\$388,741)

LINE ITEM EXPLANATIONS

6230 Safety Equipment - purchase and maintain safety equipment such as crane supplies.

5725 Supplies and Small Tools - purchase small tools and various consumables by the maintenance staff.

Supplies and Small Tools is allocated to both Las Virgenes and Joint Powers Authority Budgets.



Building 8 Maintenance - 701001

FUNCTION

To provide operations and maintenance services for Building 8 (Headquarters)

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
OPERATING EXPENSES					
5405.1 Utilities - Energy	\$95,309	\$90,000	\$79,096	\$82,600	\$86,600
5405.2 Utilities - Telephone	52,935	12,000	80,724	65,000	65,000
5405.3 Utilities - Gas	15,150	15,000	26,263	26,300	27,500
5405.4 Utilities - Water	12,249	9,500	10,517	10,400	10,900
Sub-total Operating Expenses	\$175,642	\$126,500	\$196,600	\$184,300	\$190,000
MAINTENANCE EXPENSES					
5500 Labor	40,476	63,825	20,808	32,495	33,795
5510 Supplies/Materials	32,330	35,000	16,646	19,500	20,500
5515 Outside Services	172,153	188,930	149,845	179,400	188,000
5520 Permits/Fee	5,021	4,800	8,952	10,500	11,000
Sub-total Maintenance Expenses	\$249,980	\$292,555	\$196,252	\$241,895	\$253,295
TOTAL EXPENSES	\$425,622	\$419,055	\$392,852	\$426,195	\$443,295
ALLOCATED EXPENSES					
ALLOCATED OPERATIONS SERVICES	(\$425,622)	(\$419,055)	(\$392,852)	(\$426,195)	(\$443,295)
NET ALLOCATED SUPPORT SERVICES	(\$425,622)	(\$419,055)	(\$392,852)	(\$426,195)	(\$443,295)

LINE ITEM EXPLANATIONS

5515 Outside Services - janitorial service, air conditioning maintenance, computerized building management systems, refuse collection and other services required to maintain the building.

5520 Permits/Fee - Los Angeles County CUPA fire fee.



Building 7 and Yard Maintenance - 701002

FUNCTION

To provide operations and maintenance services for Building 7 (Operations) and the Operations Yard

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
OPERATING EXPENSES	Actual	Budget	Est Actual	Budget	Budget
5405.1 Utilities - Energy	\$19,170	\$22,500	\$794	\$22,500	\$23,000
5405.2 Utilities - Telephone	11,395	6,000	9,621	0	0
5405.3 Utilities - Gas	5,050	5,000	4,197	5,000	5,200
5405.4 Utilities - Water	17,580	14,000	17,857	18,900	19,800
Sub-total Operating Expenses	\$53,195	\$47,500	\$32,470	\$46,400	\$48,000
MAINTENANCE EXPENSES					
5500 Labor	55,190	68,785	42,369	76,488	79,548
5510 Supplies/Materials	30,647	8,500	11,019	12,300	12,900
5515 Outside Services	121,136	65,000	93,970	65,000	65,000
5520 Permits/Fee	2,828	3,500	3,738	4,400	4,600
5530 Capital Outlay	12,535	0	0	0	0
Sub-total Maintenance Expenses	\$222,336	\$145,785	\$151,096	\$158,188	\$162,048
TOTAL EXPENSES	\$275,531	\$193,285	\$183,566	\$204,588	\$210,048
ALLOCATED EXPENSES					
ALLOCATED OPS BLDG EXPENSES	(\$275,531)	(\$193,285)	(\$183,566)	(\$204,588)	(\$210,048)
NET ALLOCATED SUPPORT SERVICES	(\$275,531)	(\$193,285)	(\$183,566)	(\$204,588)	(\$210,048)

LINE ITEM EXPLANATIONS

5515 Outside Services - janitorial service, air conditioning maintenance, computerized building management systems, refuse collection and other services required to maintain the building.

5520 Permits/Fee - South Coast Air Quality Management Districts (SCAQMD) fees for internal combustion engine (ICE) backup generators, spray booth, and fuel dispensing system.



Fleet Maintenance - 701325

FUNCTION

To coordinate and provide preventive maintenance and emergency repairs to the district's fleet of vehicles, motorized equipment, and emergency equipment.

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Fleet Technician	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$87,623	\$91,612	\$84,650	\$94,950	\$98,748
6102 Staff Overtime	0	3,198	0	3,278	3,409
6105 Staff Benefits	2,339	45,740	33,579	52,991	60,940
6105.1 OPEB	11,964	14,293	12,278	10,018	11,520
6110 Staff Taxes	9,297	11,848	10,215	12,338	12,832
Net Payroll Expenses	\$111,223	\$166,691	\$140,722	\$173,575	\$187,449
OFFICE EQUIPMENT & POSTAGE					
6225 Radio Maintenance Expense	0	0	3,266	2,000	2,100
6230 Safety Equipment	392	225	0	500	500
Sub-total Office Equipment & Postage	\$392	\$225	\$3,266	\$2,500	\$2,600
HUMAN RESOURCES					
6830 Training & Prof. Development	85	0	1,196	1,200	1,200
Sub-total Human Resources	\$85	\$0	\$1,196	\$1,200	\$1,200
OPERATING EXPENSES					
5405.2 Utilities - Telephone	389	150	435	400	400
Sub-total Operating Expenses	\$389	\$150	\$435	\$400	\$400
MAINTENANCE EXPENSES					
5500 Labor	4,519	13,251	3,637	8,033	8,354
5510 Supplies/Materials	26,171	40,000	59,568	150,000	155,000
5510.1 Fuel	89,905	110,000	109,989	114,900	120,300
5515 Outside Services	127,434	150,000	118,200	135,700	142,100
5520 Permits/Fee	4,998	3,000	528	5,000	5,000
6255 Rental Charge - Vehicles	243,113	255,475	107,019	225,000	225,000
Sub-total Maintenance Expenses	\$496,139	\$571,726	\$398,940	\$638,633	\$655,754
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	0	0	1,217	1,300	1,300
Sub-total Specialty Expenses	\$0	\$0	\$1,217	\$1,300	\$1,300
TOTAL EXPENSES	\$608,228	\$738,792	\$545,775	\$817,608	\$848,703
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	(\$608,228)	(\$738,792)	(\$545,775)	(\$817,608)	(\$848,703)
NET ALLOCATED SUPPORT SERVICES	(\$608,228)	(\$738,792)	(\$545,775)	(\$817,608)	(\$848,703)

LINE ITEM EXPLANATIONS

5110 Supplies/Materials - supplies and parts, such as oil filters, windshield wipers and tires.

5510.1 Fuel - gasoline and diesel for district vehicles.

5520 Permits/Fees - Underground storage tank fees, CA Highway Patrol vehicle inspections, smog tests, and CUPA permit fees.

6225 Rental Charge - internal charge to set aside funds for replacement of district vehicles and radio equipment.



Construction - 701322

FUNCTION

Provide preventive maintenance, emergency response, repair and new facility installation to the District's potable and recycled water distribution and transmission systems and trunk sewers and other piping systems. Provide Underground Service Alert locations, large leak detection, trunk sewer oversight and maintenance, and specialized construction support services.

PERSONNEL	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
Construction Supervisor	1.0	1.0	1.0	1.0
Senior Water Construction Specialist	2.0	2.0	2.0	2.0
Water Distribution Operator I,II	3.0	3.0	3.0	3.0
	6.0	6.0	6.0	6.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$259,351	\$495,744	\$195,682	\$596,280	\$620,131
6102 Staff Overtime	20,425	15,409	9,998	15,097	15,701
6105 Staff Benefits	61,000	245,404	90,707	337,066	387,625
6105.1 OPEB	35,411	71,464	60,091	60,106	69,122
6110 Staff Taxes	32,489	63,235	37,611	76,792	79,864
Sub-total	\$408,675	\$891,256	\$394,088	\$1,085,341	\$1,172,444
6115 Staff Costs Recovered	(215,995)	(683,920)	0	(322,165)	(335,052)
Net Payroll Expenses	\$192,680	\$207,336	\$394,088	\$763,176	\$837,392
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	3,168	2,500	601	5,000	2,600
Sub-total Office Equipment & Postage	\$3,168	\$2,500	\$601	\$5,000	\$2,600
HUMAN RESOURCES					
6830 Training & Prof. Development	1,941	1,500	1,395	3,000	1,500
Sub-total Human Resources	\$1,941	\$1,500	\$1,395	\$3,000	\$1,500
OPERATING EXPENSES					
5405.2 Utilities - Telephone	2,648	2,500	2,255	2,500	2,500
Sub-total Operating Expenses	\$2,648	\$2,500	\$2,255	\$2,500	\$2,500
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	7,740	20,000	8,225	20,000	15,000
Sub-total Specialty Expenses	\$7,740	\$20,000	\$8,225	\$20,000	\$15,000
TOTAL EXPENSES	\$208,177	\$233,836	\$406,564	\$793,676	\$858,992
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$157,092	\$182,925	\$135,134	\$202,400	\$210,139
ALLOCATED OPERATIONS SERVICES	(\$365,270)	(\$416,761)	(\$541,698)	(\$996,076)	(\$1,069,131)
NET ALLOCATED SUPPORT SERVICES	(\$208,177)	(\$233,836)	(\$406,564)	(\$793,676)	(\$858,992)

LINE ITEM EXPLANATIONS

6230 Safety Equipment - purchase of respirators and cartridges and other miscellaneous safety equipment.

6830 Training & Professional Development - funds to provide training for staff members, including costs to bring trainers to district.

5405.2 Telephone - funds for cellular phone equipment and pagers and associated charges.



Electrical/Instrumentation Maintenance - 703126

FUNCTION

To provide proactive maintenance support and planning for all District physical assets, including the wastewater treatment facilities, potable water treatment facilities, potable water pumping and storage facilities, recycled water pumping and storage facilities, sanitary sewer pumping and transmission facilities, administrative facilities and fleet.

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Electrical/Instrumentation Supervisor	1.0	1.0	1.0	1.0
Electrical/Instrumentation Technician I/II	4.0	4.0	4.0	4.0
Electrician	1.0	1.0	1.0	1.0
	6.0	6.0	6.0	6.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$445,578	\$654,334	\$318,773	\$659,774	\$686,165
6102 Staff Overtime	8,914	20,158	11,121	20,373	21,188
6105 Staff Benefits	35,008	308,763	148,214	353,777	406,843
6105.1 OPEB	60,838	85,757	71,281	60,106	69,122
6110 Staff Taxes	50,879	84,262	47,846	85,430	88,847
Sub-total	\$601,216	\$1,153,274	\$597,235	\$1,179,460	\$1,272,166
6115 Staff Costs Recovered	(409,846)	(820,061)		(448,264)	(466,195)
Net Payroll Expenses	\$191,371	\$333,213	\$597,235	\$731,196	\$805,971
OFFICE EQUIPMENT & POSTAGE					
6225 Radio Maintenance Expense	12,266	15,000	3,258	15,000	15,000
6230 Safety Equipment	6,415	5,000	3,619	30,000	5,000
Sub-total Office Equipment & Postage	\$18,680	\$20,000	\$6,876	\$45,000	\$20,000
HUMAN RESOURCES					
6830 Training & Prof. Development	636	22,000	1,644	3,000	3,000
Sub-total Human Resources	\$636	\$22,000	\$1,644	\$3,000	\$3,000
OTHER G&A EXPENSES					
7110 Travel/Misc. Expenses	88	2,000	101	0	0
Sub-total Other G&A Expenses	\$88	\$2,000	\$101	\$0	\$0
OPERATING EXPENSES					
5405.2 Utilities - Telephone	881	1,000	2,374	2,500	2,500
Sub-total Operating Expenses	\$881	\$1,000	\$2,374	\$2,500	\$2,500
MAINTENANCE EXPENSES					
5510 Supplies/Materials	0	0	0	100	100
5515 Outside Services	0	0	4,841	0	0
Sub-total Maintenance Expenses	\$0	\$0	\$4,841	\$100	\$100
SPECIALTY EXPENSES					
5725 Supplies and Small Tools	10,616	10,000	10,815	11,000	11,000
Sub-total Specialty Expenses	\$10,616	\$10,000	\$10,815	\$11,000	\$11,000
TOTAL EXPENSES	\$222,271	\$388,213	\$623,887	\$792,796	\$842,571
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$36,228	\$42,185	\$31,164	\$46,685	\$48,461
ALLOCATED OPERATIONS SERVICES	(\$258,498)	(\$430,398)	(\$655,050)	(\$839,481)	(\$891,032)
NET ALLOCATED SUPPORT SERVICES	(\$222,271)	(\$388,213)	(\$623,887)	(\$792,796)	(\$842,571)

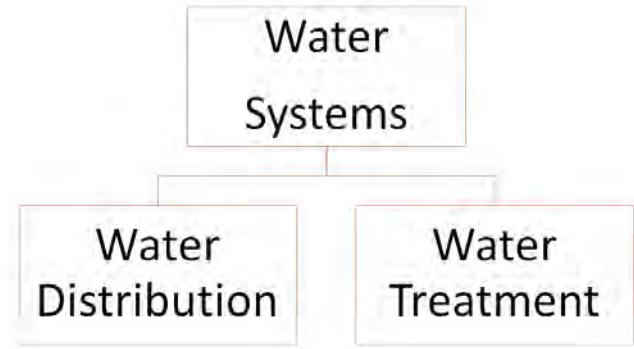
LINE ITEM EXPLANATIONS

6225 Radio Maintenance - funding for radio system maintenance and repair.

Water Administration - 701330

FUNCTION

To provide administrative direction and support to the Water Distribution and Treatment sections; including goal setting and research and project development.



GOALS AND OBJECTIVES

Goal #1 - Sound Planning and Appropriate Investment

Maintain district assets with an emphasis on maximizing facilities equipment lifecycle cost, reliability, and cost saving measures.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Continue operations and maintenance of the demonstration facility to ensure readiness for public tours.	n/a	n/a	72 tours	72 tours

Goal #2 -Innovations and Efficient Operatons

Explore opportunities for enhancing energy efficient across all district enterprises to achieve cost savings (avoided costs) and to reduce carbon footprint.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Implement smart devices and/or artificial intelligence to monitor system processes for high performance. Continue artifical intelligence grant work to reduce chemical and energy costs.	n/a	0	1	1

* n/a represents new performance measures - no data available

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Water Systems Manager	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0





Water Administration - 701330

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$186,715	\$204,598	\$178,205	\$213,704	\$222,252
6105 Staff Benefits	(8,154)	72,869	72,621	101,592	116,831
6105.1 OPEB	25,493	14,293	11,920	10,018	11,821
6110 Staff Taxes	12,217	21,202	10,731	22,986	23,905
Net Payroll Expenses	\$216,272	\$312,962	\$273,477	\$348,300	\$374,809
HUMAN RESOURCES					
6800 Safety	0	0	189	200	200
6830 Training & Prof. Development	395	9,000	180	9,000	9,000
Sub-total Human Resources	\$395	\$9,000	\$369	\$9,200	\$9,200
OPERATING EXPENSES					
5405.2 Utilities - Telephone	496	0	454	500	600
Sub-total Operating Expenses	\$496	\$0	\$454	\$500	\$600
TOTAL EXPENSES	\$217,163	\$321,962	\$274,299	\$358,000	\$384,609
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$1,776	\$2,069	\$1,528	\$2,289	\$2,376
ALLOCATED OPERATIONS SERVICES	(\$218,940)	(\$324,031)	(\$275,827)	(\$360,289)	(\$386,985)
NET ALLOCATED SUPPORT SERVICES	(\$217,163)	(\$321,962)	(\$274,299)	(\$358,000)	(\$384,609)

LINE ITEM EXPLANATIONS

6800 Safety - funds for safety related videos and other safety training materials for water system and maintenance employees.

6830 Training & Professional Development - funds to attend AWWA and other conferences.

7110 Travel/Misc Expenses - funds for items such as meals and parking fees incurred by staff.



**Water Distribution
Operations - 701331
FUNCTION**

To properly operate the potable and recycled water distribution systems, to perform maintenance as needed to enhance system reliability and preserve District assets, to meet the needs of District customers for sufficient supplies of potable and recycled water and to meet and maintain water quality standards that comply with regulatory requirements governing potable and recycled water distribution systems.

PERSONNEL Position Title	2020-21	2021-22	2022-23	2023-24
	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Water Systems Supervisor	1.0	1.0	1.0	1.0
Senior Water Distribution Operator	1.0	1.0	1.0	1.0
Water Treatment Plant Operator I/II/III	6.0	6.0	6.0	6.0
	8.0	8.0	8.0	8.0

SIGNIFICANT CHANGES

Section 701331 was split between Water Systems Operations and Water Treatment Operations in FY2022-23.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$893,289	\$1,195,863	\$590,642	\$878,853	\$914,007
6102 Staff Overtime	87,152	44,547	33,044	30,762	31,992
6105 Staff Benefits	101,244	482,929	254,769	498,818	573,641
6105.1 OPEB	121,967	157,222	134,962	88,357	101,610
6110 Staff Taxes	110,844	131,431	96,788	113,759	118,309
Sub-total	\$1,314,496	\$2,011,992	\$1,110,206	\$1,610,548	\$1,739,560
6115 Staff Costs Recovered	(844,451)	(1,513,833)		(631,821)	(652,756)
Net Payroll Expenses	\$470,044	\$498,159	\$1,110,206	\$978,727	\$1,086,804
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	5,220	5,000	1,688	5,000	5,250
Sub-total	\$5,220	\$5,000	\$1,688	\$5,000	\$5,250
HUMAN RESOURCES					
6830 Training & Prof. Development	4,131	15,000	3,822	8,000	8,400
Sub-total	\$4,131	\$15,000	\$3,822	\$8,000	\$8,400
OPERATING EXPENSE					
5405.2 Utilities - Telephone	9,131	5,000	11,804	5,000	5,250
Sub-total	\$9,131	\$5,000	\$11,804	\$5,000	\$5,250
GEN'L SPECIALTY EXPENSE					
5725 Supplies and Small Tools	3,798	3,000	458	1,500	1,500
Sub-total	\$3,798	\$3,000	\$458	\$1,500	\$1,500
TOTAL EXPENSES	\$492,324	\$526,159	\$1,127,977	\$998,227	\$1,107,204
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	\$102,719	\$119,610	\$88,361	\$83,394	\$86,565
ALLOCATED OPERATIONS SERVICES	(\$595,044)	(\$645,769)	(\$1,216,338)	(\$1,081,621)	(\$1,193,769)
TOTAL ALLOCATED EXPENSES	\$ (492,324)	\$ (526,159)	\$ (1,127,977)	\$ (998,227)	\$ (1,107,204)

LINE ITEM EXPLANATIONS

6230 Safety Equipment - safety equipment such as rain gear, road signs, respiratory equipment and other safety items.

6830 Training & Professional Development - cellular phone equipment and pagers and associated service charges.

5725 Supplies and Small Tools - funds for miscellaneous small hand tools.



Water Treatment Operations - 701332

FUNCTION

To properly operate Westlake Filtration Plant, to perform maintenance as needed to enhance system reliability and preserve District assets, to meet the needs of District customers for sufficient supplies of potable water and to meet and maintain water quality standards that comply with regulatory requirements governing water treatment and potable water distribution systems .

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Water Treatment Supervisor	1.0	1.0	1.0	1.0
Senior Water Distribution Operator	1.0	1.0	1.0	1.0
Water Treatment Plant Operator I/II/III	1.0	1.0	2.0	3.0
	3.0	3.0	4.0	5.0

SIGNIFICANT CHANGES

Section 701331 was split between Water Systems Operations and Water Treatment Operations in FY2022-23.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$ -	\$ -	\$ -	\$516,152	\$536,798
6102 Staff Overtime	-	-	-	18,066	18,789
6105 Staff Benefits	-	-	-	292,957	336,900
6105.1 OPEB	-	-	-	51,892	59,676
6110 Staff Taxes	-	-	-	66,811	69,483
Sub-total	-	-	-	\$945,878	\$1,021,646
6115 Staff Costs Recovered				(368,341)	(388,015)
Net Payroll Expenses	-	-	-	\$577,537	\$633,631
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	-	-	-	5,000	5,000
Sub-total	-	-	-	\$5,000	\$5,000
HUMAN RESOURCES					
6830 Training & Prof. Development	-	-	-	8,000	8,400
Sub-total	-	-	-	\$8,000	\$8,400
OPERATING EXPENSE					
5405.2 Utilities - Telephone	-	-	-	5,000	5,250
Sub-total	-	-	-	\$5,000	\$5,250
GEN'L SPECIALTY EXPENSE					
5725 Supplies and Small Tools	-	-	-	1,500	1,500
Sub-total	-	-	-	\$1,500	\$1,500
TOTAL EXPENSES	-	-	-	\$597,037	\$653,781
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	-	-	-	\$48,977	\$50,840
ALLOCATED OPERATIONS SERVICES	-	-	-	(\$646,014)	(\$704,621)
TOTAL ALLOCATED EXPENSES	-	-	-	\$ (597,037)	\$ (653,781)

LINE ITEM EXPLANATIONS

6230 Safety Equipment - safety equipment such as rain gear, road signs, respiratory equipment and other safety items.

6830 Training & Professional Development - cellular phone equipment and pagers and associated service charges.

5725 Supplies and Small Tools - funds for miscellaneous small hand tools.



Water Reclamation Administration - 701340

FUNCTION

To provide administrative direction and support to the Wastewater Treatment and Composting section and the Laboratory including scheduling, goal setting, research and project development.



GOALS AND OBJECTIVES

Goal #1 - Protection of Public Health and Environment

Operate district facilities to provide reliable services and achieve regulatory compliance.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Pposed	FY2024 Proposed
Minimize exceedances to the various permits conditions for Tapia and Rancho include NPDES (N and P), and Sanitary Sewer Overflow.	n/a	Yes	Yes	Yes

Goal #2 - Innovative and Efficient Operations / Protection of Health and Environment

Obtain favorable National Pollution Discharge Elimination System (NPDES) permit that satisfies environmental and

Performance Measure	FY21 Actual	FY2022 Projected	FY2023 Pposed	FY2024 Proposed
Request and obtain regulatory approved and favorable NPDES permit conditions that would reduce operating cost while achieve the protection of the environment.	Yes	Yes	Yes	Yes

* n/a represents new performance measures - no data available

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Water Reclamation Manager	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
Management Analyst I	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0



Reclamation Administration - 701340

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$366,508	\$381,493	\$363,067	\$406,552	\$422,814
6102 Staff Overtime	269	2,930	1,915	3,352	3,486
6105 Staff Benefits	33,715	174,474	157,083	203,913	234,500
6105.1 OPEB	50,126	42,879	37,753	30,053	34,561
6110 Staff Taxes	27,476	32,020	26,011	36,940	38,418
Net Payroll Expenses	\$478,095	\$633,796	\$585,830	\$680,810	\$733,779
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	2,037	0	0	0	0
Sub-total Office Equipment & Postage	\$2,037	\$0	\$0	\$0	\$0
HUMAN RESOURCES					
6830 Training & Prof. Development	300	3,000	0	3,000	3,000
Sub-total Human Resources	\$300	\$3,000	\$0	\$3,000	\$3,000
OTHER G&A EXPENSES					
7110 Travel/Misc. Expenses	1,300	3,000	1,504	3,000	3,000
Sub-total Other G&A Expenses	\$1,300	\$3,000	\$1,504	\$3,000	\$3,000
OPERATING EXPENSES					
5405.2 Utilities - Telephone	356	200	395	400	400
Sub-total Operating Expenses	\$356	\$200	\$395	\$400	\$400
TOTAL EXPENSES	\$482,088	\$639,996	\$587,729	\$687,210	\$740,179
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	12,055	14,037	10,370	15,535	16,125
ALLOCATED OPERATIONS SERVICES	(494,143)	(654,033)	(598,099)	(702,745)	(756,304)
NET ALLOCATED SUPPORT SERVICES	(\$482,088)	(\$639,996)	(\$587,729)	(\$687,210)	(\$740,179)

LINE ITEM EXPLANATIONS

6830 Training & Prof Development - funds for attending CWEA, WEF, US Composting Council, and miscellaneous biosolids treatment specialty conferences.

7110 Travel/Misc Expenses - expenses associated with attending meetings of the LA RQOCB, SCAWMD, CalRecycle, SCAP and other wastewater treatment-related organizations.



Water Quality Laboratory - 701341

FUNCTION

To provide certified laboratory services in support of operations, compliance and source control (pre-treatment program) activities in potable water, recycled water, wastewater, and watershed programs.

PERSONNEL Position Title	2020-21	2021-22	2022-23	2023-24
	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Laboratory Supervisor	1.0	1.0	1.0	1.0
Laboratory Technician I/II	3.0	3.0	3.0	3.0
Laboratory Assistant	2.0	2.0	2.0	2.0
	6.0	6.0	6.0	6.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$512,286	\$607,333	\$493,169	\$650,634	\$676,659
6102 Staff Overtime	32,604	18,135	17,337	18,930	19,687
6105 Staff Benefits	32,327	297,124	194,198	344,395	396,054
6105.1 OPEB	69,946	85,757	84,724	60,106	69,122
6110 Staff Taxes	61,949	63,383	54,201	73,203	76,131
Sub-total	\$709,112	\$1,071,732	\$843,629	\$1,147,268	\$1,237,654
6115 Staff Costs Recovered	(95,289)	(215,668)		(223,423)	(232,360)
Net Payroll Expenses	\$613,823	\$856,064	\$843,629	\$923,845	\$1,005,294
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	1,042	1,000	700	700	800
Sub-total Office Equipment & Postage	\$1,042	\$1,000	\$700	\$700	\$800
HUMAN RESOURCES					
6830 Training & Prof. Development	25	1,000	675	3,000	3,200
Sub-total Human Resources	\$25	\$1,000	\$675	\$3,000	\$3,200
MAINTENANCE EXPENSES					
5510 Supplies/Materials	85,216	60,000	114,193	123,600	129,500
5515 Outside Services	6,839	8,000	23,598	27,000	28,300
5520 Permits/Fee	5,500	5,500	0	5,600	5,700
Sub-total Maintenance Expenses	\$97,555	\$73,500	\$137,791	\$156,200	\$163,500
TOTAL EXPENSES	\$712,445	\$931,564	\$982,795	\$1,083,745	\$1,172,794
ALLOCATED EXPENSES					
ALLOCATED LABORATORY EXPENSES	(877,871)	(931,564)	(977,340)	(1,083,745)	(1,172,794)
ALLOCATED VEHICLE EXPENSES	12,055	14,037	9,218	15,535	16,125
ALLOCATED OPERATIONS SERVICES	153,371	(14,037)	(14,672)	(15,535)	(16,125)
TOTAL ALLOCATED EXPENSES	\$ (712,445)	\$ (931,564)	\$ (982,795)	\$ (1,083,745)	\$ (1,172,794)

LINE ITEM EXPLANATIONS

6830 Training & Prof Development - funds for attending CWEA, CWEA/AWWA specialty conferences/workshops and special skills training classes.

7110 Travel/Misc Expenses - expenses associated with attending meetings of MWD meetings and workshops.

5110 Supplies/Materials - supplies including safety items such as goggles and gloves, chemicals and glassware.

5510 Outside Services - funds for laboratory equipment calibration and maintenance.

5520 Permits/Fees - annual California Department of Public Health permit.



Wastewater Treatment Facility - 701342

FUNCTION

To properly operate and maintain wastewater treatment processes which meet the needs and requirements of the environment, public, staff, Joint Powers Authority, and regulatory agencies. Dedicated to providing technical support necessary to achieve reliable efficient goals, troubleshoot problems and develop efficient and cost-effective solutions

PERSONNEL	2020-21	2021-22	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Proposed Positions	Proposed Positions
Chief Water Reclamation Plant Operator	1.0	1.0	1.0	1.0
Senior Water Reclamation Plant Operator	1.0	1.0	1.0	1.0
Water Reclamation Plant Operator OIT/I/II	6.0	6.0	6.0	6.0
	8.0	8.0	8.0	8.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Budget	Est Actual	Budget	Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$569,015	\$882,417	\$132,292	\$843,442	\$877,180
6102 Staff Overtime	117,293	57,069	3,551	53,684	55,831
6105 Staff Benefits	68,624	411,352	55,260	455,821	524,194
6105.1 OPEB	77,691	114,343	113,888	80,142	92,163
6110 Staff Taxes	80,204	95,128	34,496	98,693	102,641
Sub-total	\$912,828	\$1,560,309	\$339,488	\$1,531,782	\$1,652,009
6115 Staff Costs Recovered	(768,974)	(1,393,979)		(1,357,710)	(1,412,018)
Net Payroll Expenses	\$143,854	\$166,330	\$339,488	\$174,072	\$239,991
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	1,052	1,500	1,453	1,500	1,500
Sub-total Office Equipment & Postage	\$1,052	\$1,500	\$1,453	\$1,500	\$1,500
HUMAN RESOURCES					
6830 Training & Prof. Development	129	5,000	113	5,000	5,000
Sub-total Human Resources	\$129	\$5,000	\$113	\$5,000	\$5,000
OTHER G&A EXPENSES					
7110 Travel/Misc. Expenses	0	5,000	0	0	0
Sub-total Other G&A Expenses	\$0	\$5,000	\$0	\$0	\$0
TOTAL EXPENSES	\$145,034	\$177,830	\$341,053	\$180,572	\$246,491
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	24,110	28,074	18,435	31,069	32,251
ALLOCATED OPERATIONS SERVICES	(169,144)	(205,904)	(359,488)	(211,641)	(278,742)
TOTAL ALLOCATED EXPENSES	(\$145,034)	(\$177,830)	(\$341,053)	(\$180,572)	(\$246,491)

LINE ITEM EXPLANATIONS

6230 Safety Equipment - rain gear, respirators, filter cartridges, dist masks, etc.

6830 Training & Professional Development - funds for attending CWEA, specialty conferences and workshops, and operational skills training classes.



Composting Facility - 701343

FUNCTION

To properly operate and maintain solids handling and compost processes which meet the needs and requirements of the environment, public, staff, Joint Powers Authority, and regulatory agencies. Dedicated to providing technical support necessary to achieve reliable efficiency goals, troubleshoot problems and develop efficient and cost-effective solutions.

PERSONNEL Position Title	2020-21 Auth Positions	2021-22 Auth Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
Compost Operations Supervisor	1.0	1.0	1.0	1.0
Water Reclamation Plant Operator OIT/I/II	6.0	6.0	6.0	6.0
	7.0	7.0	7.0	7.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$398,508	\$675,914	\$99,080	\$707,375	\$735,670
6102 Staff Overtime	40,271	18,251	3,863	37,852	39,366
6105 Staff Benefits	56,695	341,352	34,702	396,894	456,428
6105.1 OPEB	54,411	85,757	75,468	70,124	80,643
6110 Staff Taxes	46,168	70,452	24,538	81,983	85,262
Sub-total	\$596,053	\$1,191,726	\$237,652	\$1,294,228	\$1,397,369
6115 Staff Costs Recovered	(509,553)	(927,329)		(1,260,882)	(1,311,317)
Net Payroll Expenses	\$86,500	\$264,397	\$237,652	\$33,346	\$86,052
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	886	3,000	0	0	0
Sub-total	\$886	\$3,000	\$0	\$0	\$0
HUMAN RESOURCES					
6830 Training & Prof. Development	0	1,200	0	0	0
Sub-total	\$0	\$1,200	\$0	\$0	\$0
GEN'L SPECIALTY EXPENSE					
5725 Supplies and Small Tools	0	500	0	0	0
Sub-total	\$0	\$500	\$0	\$0	\$0
TOTAL EXPENSES	\$87,386	\$269,097	\$237,652	\$33,346	\$86,052
ALLOCATED EXPENSES					
ALLOCATED VEHICLE EXPENSES	30,200	35,166	25,979	38,918	40,398
ALLOCATED OPERATIONS SERVICES	(117,586)	(304,263)	(263,631)	(72,264)	(126,450)
TOTAL ALLOCATED EXPENSES	\$ (87,386)	\$ (269,097)	\$ (237,652)	\$ (33,346)	\$ (86,052)

LINE ITEM EXPLANATIONS

6230 Safety Equipment - rain gear, respirators, filter cartridges, dist masks, etc.

6830 Training & Professional Development - funds for attending CWEA, specialty conferences and workshops, and operational skills training classes.



FINANCE AND ADMINISTRATION

The Finance and Administration Department is responsible for providing internal services in support of the District's mission including financial analysis, budget, investments, staff development and recruitment, and information technology. The department is also in charge of accounts payable, warehousing, purchasing, risk management and other administrative programs.



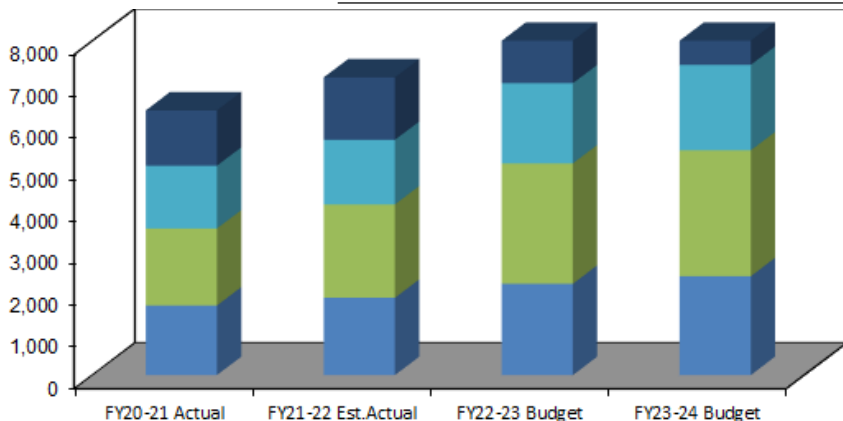
Key Accomplishments from FY 2020 - 2022

- * Completed negotiations with all bargaining units for contracts effective 1/1/2022-12/31/2024.
- * Increased focus on recruitment in FY2021-22; hired 11 new employees, promoted 4 employees, and hired 5 interns.
- * Completed site survey for SCADA communication project.
- * Presented SCADA project approach and received approval from Board.
- * Awarded conversion and replacement contract of District's SCADA system field components at Tapia
- * Received clean audit opinion
- * Received GFOA Certificate of Achievement for Excellence in Financial Reporting for ACFR.
- * Received GFOA Distinguished Budget Presentation Award.
- * Successfully implemented new ERP, Investment Tracker, and DebtBook software to assist with financial reporting.

Future goals and objectives and performance measures can be found on individual business unit pages.

(Dollars in Thousands)

	FY20-21 Actual	FY21-22 Est. Actual	FY22-23 Budget	FY23-24 Budget
Administration	1,665	1,849	2,183	2,366
Information Systems	1,843	2,233	2,880	3,010
Human Resources	1,501	1,545	1,920	2,048
Finance and Accounting	1,324	1,496	1,860	2,002
	6,333	7,123	8,843	9,427



■ Administration ■ Information Systems ■ Human Resources ■ Finance and Accounting





Finance and Administration					
	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$2,343,416	\$2,847,033	\$2,240,822	\$2,846,492	\$2,960,352
6102 Staff Overtime	12,500	37,814	18,335	38,055	39,577
6105 Staff Benefits	125,292	1,252,509	891,265	1,436,630	1,652,124
6105.1 OPEB	319,962	242,979	234,584	220,390	253,449
6110 Staff Taxes	180,120	237,328	140,380	251,999	262,079
Sub-total	\$2,981,290	\$4,617,663	\$3,525,387	\$4,793,566	\$5,167,581
6115 Staff Costs Recovered	(97,136)	(143,828)	0	(182,130)	(189,415)
Net Payroll Expenses	\$2,884,154	\$4,473,835	\$3,525,387	\$4,611,436	\$4,978,166
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	42,937	82,500	46,503	66,500	66,500
6205 Equipment Rental	13,460	6,400	12,410	19,500	19,500
6210 Equipment Repairs	0	7,500	0	7,500	7,500
6215 Systems Support and Maintenance	529,034	705,600	733,169	750,000	750,000
6220 Outside Services	27,353	3,100	34,417	10,200	10,200
6230 Safety Equipment	176	225	563	2,225	2,225
Sub-total Office Equipment & Postage	\$612,960	\$805,325	\$827,062	\$855,925	\$855,925
PROFESSIONAL SERVICES					
6500 Legal Services	85,230	25,000	43,341	50,000	50,000
6516 Other Professional Services	219,552	240,000	0	252,500	252,500
6517 Audit Fees	37,200	48,900	36,571	35,450	35,450
6522 Management Consultant Fees	115,830	85,000	86,643	62,000	62,000
Sub-total Professional Services	\$457,812	\$398,900	\$166,555	\$399,950	\$399,950
HUMAN RESOURCES					
6800 Safety	24,278	38,000	5,115	25,000	25,000
6810 Recruitment Expenses	23,915	10,000	17,037	20,000	20,000
6812 Retired Employee Benefits	932,154	1,028,384	1,011,145	1,100,371	1,177,397
6815 Employee Recognition Function	5,828	10,000	7,335	10,000	10,000
6820 Employee Assistance Program	0	1,000	0	1,000	1,000
6825 Employee Wellness Program	5,413	10,000	3,511	7,500	7,500
6830 Training & Prof. Development	17,929	128,220	34,311	88,500	88,500
6840 DOT Testing	1,100	1,000	1,271	1,000	1,000
Sub-total Human Resources	\$1,010,617	\$1,226,604	\$1,079,726	\$1,253,371	\$1,330,397
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	2,718	5,600	3,825	9,000	9,000
7110 Travel/Misc. Expenses	64	1,400	2,399	2,700	2,700
7135.1 Property Insurance	75,824	269,636	82,017	112,408	123,648
7135.2 Liability Insurance	203,524	222,272	218,616	233,058	256,364
7135.3 Automobile Insurance	115,039	115,062	121,607	112,702	123,972
7135.4 Earthquake Insurance	73,001	302,257	72,934	83,586	84,095
7135.5 Excess Liability Insurance	749,105	891,971	866,326	934,832	1,028,315
Sub-total Other G&A Expenses	\$1,219,275	\$1,808,198	\$1,367,724	\$1,488,286	\$1,628,094
OPERATING EXPENSES					
5400 Labor	3,682	21,132	500	1,000	1,000
5405.2 Utilities - Telephone	21,928	115,350	41,431	100,750	100,750
5430 Capital Outlay	99,263	128,500	104,884	122,500	122,500
Sub-total Operating Expenses	\$124,873	\$264,982	\$146,815	\$224,250	\$224,250
INVENTORY EXPENSES					
5536 Inventory Adjustment	17,981	10,145	10,145	10,000	10,000
Sub-total Inventory Expenses	\$17,981	\$10,145	\$10,145	\$10,000	\$10,000
TOTAL EXPENSES	\$6,327,672	\$8,987,989	\$7,123,414	\$8,843,218	\$9,426,782
ALLOCATED EXPENSES					
ALLOCATED CUSTOMER INFO SYSTEMS	(438,743)	(482,592)	(569,027)	(609,980)	(636,054)
ALLOCATED VEHICLE EXPENSES	6,091	7,092	5,239	7,849	8,148
ALLOCATED INTERNAL G&A	-	-	-	-	-
ALLOCATED SUPPORT SERVICES	(4,576,108)	(5,675,326)	(4,373,084)	(5,494,058)	(5,865,917)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$1,318,912)	(\$2,837,163)	(\$2,186,542)	(\$2,747,029)	(\$2,932,959)
TOTAL ALLOCATED EXPENSES	(\$6,327,672)	(\$8,987,989)	(\$7,123,414)	(\$8,843,218)	(\$9,426,782)

Administration - 701410

FUNCTION

Support the District's mission and General Manager's initiatives and provide overall supervision and staff assistant support services to finance, information systems, human resources, and risk management.

GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Goal #1 - Sound Planning and Appropriate Investment

Effectively administer the stewardship of public resources through responsible fiscal management and planning by achieving optimal rate of return on investments.

Performance Measure	FY21 Actual	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Rate of return on portfolio (measures performance to benchmarks)	100%	100%	100%	100%
Present annual review of the Investment Policy	Yes	Yes	Yes	Yes

Goal #2 - Sound Financial Management

Complete risk assessment of agency-wide internal processes to insure proper internal controls are in place to protect public assets.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Number of processes audited	n/a	n/a	5	5

* n/a represents new performance measures - no data available

PERSONNEL	2020-21 Auth Positions	2021-22 Auth Positions	Currently Filled Positions	2022-23 Proposed Positions	2023-24 Proposed Positions
Director, Finance and Administration	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	-	-	-	-
Administrative Specialist-Risk Mgmt	-	1.0	1.0	1.0	1.0





Administration - 701410

SIGNIFICANT CHANGES

Increased budget in Management Consultant Fees to complete agency-wide risk assessment of internal processes for proper internal controls in FY2022-23 and FY2023-24.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$271,987	\$370,997	\$293,817	\$362,165	\$376,652
6102 Staff Overtime	0	1,477	0	1,326	1,379
6105 Staff Benefits	10,457	155,072	108,491	161,844	186,120
6105.1 OPEB	37,136	14,293	16,791	20,035	23,041
6110 Staff Taxes	14,380	22,635	12,779	23,444	24,382
Net Payroll Expenses	\$333,960	\$564,474	\$431,878	\$568,814	\$611,573
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	36,103	60,800	39,000	55,000	55,000
6205 Equipment Rental	4,277	4,000	4,276	4,500	4,500
6220 Outside Services	5,170	0	4,821	5,000	5,000
Sub-total Office Equipment & Postage	\$45,549	\$64,800	\$48,097	\$64,500	\$64,500
PROFESSIONAL SERVICES 6522					
Management Consultant Fees	66,173	20,000	4,748	62,000	62,000
Sub-total Professional Services	\$66,173	\$20,000	\$4,748	\$62,000	\$62,000
HUMAN RESOURCES					
6830 Training & Prof. Development	1,640	8,500	0	8,500	8,500
Sub-total Human Resources	\$1,640	\$8,500	\$0	\$8,500	\$8,500
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	610	500	350	500	500
7110 Travel/Misc. Expenses	54	700	2,000	2,000	2,000
7135.1 Property Insurance	75,824	269,636	82,017	112,408	123,648
7135.2 Liability Insurance	203,524	222,272	218,616	233,058	256,364
7135.3 Automobile Insurance	115,039	115,062	121,607	112,702	123,972
7135.4 Earthquake Insurance	73,001	302,257	72,934	83,586	84,095
7135.5 Excess Liability Insurance	749,105	891,971	866,326	934,832	1,028,315
Sub-total Other G&A Expenses	\$1,217,157	\$1,802,398	\$1,363,850	\$1,479,086	\$1,618,894
OPERATING EXPENSES					
5405.2 Utilities - Telephone	496	1,100	650	750	750
Sub-total Operating Expenses	\$496	\$1,100	\$650	\$750	\$750
TOTAL EXPENSES	\$1,664,976	\$2,461,272	\$1,849,223	\$2,183,650	\$2,366,217
ALLOCATED EXPENSES					
ALLOCATED SUPPORT SERVICES	(1,664,976)	(2,461,272)	(1,849,223)	(2,183,650)	(2,366,217)
TOTAL ALLOCATED EXPENSES	(\$1,664,976)	(\$2,461,272)	(\$1,849,223)	(\$2,183,650)	(\$2,366,217)

LINE ITEM EXPLANATIONS

6220 Outside Services - Includes armored car service for taking receipts to the bank.

6522 Management Consulting Fees - Consultation on arbitrage calculations, post-employment benefits actuarial study, tax advisory , and risk assessment services.

7135 General Insurance includes insurance premiums for general liability, auto, property and earthquake insurance that is allocated across the agency. Potable Water Administrative Division and Joint Powers Authority also pay a portion of property and earthquake insurance.

Information Systems - 701420

FUNCTION

Provide support and advisory services for all district automated information and communication systems, financial software, customer information software, internet services, office automation, local and wide area networks, phone systems, GIS, and SCADA.

GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Goal #1 - Sound Financial Management

Increase awareness and reliability on District security Systems.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Number of clicks on phishing/smshing tests	n/a	7	<7	<6

Goal #2 - Innovative and Efficient Operations

Increase accessibility, reliability, and redundancy by using bloud-based services and mobile applications. Pursue a cloud first strategy for infrastructure to achieve greater agility, lower cost, and higher resiliency.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Percentage of systems hosted within cloud-based platforms	n/a	57%	60%	60%

Goal #3 - Highly Effective Workforce

Provide staff with tools, information, and data needed to facilitate service delivery through Information Technology Service Management system (ITSM) to facilitate communication and improve response times to resolve technology problems.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Number of requests submitted via the ITSM portal	n/a	490	550	550

* n/a represents new performance measures - no data available



PERSONNEL	2020-21	2021-22	Currently	2022-23	2023-24
Position Title	Auth	Auth	Filled	Proposed	Proposed
	Positions	Positions	Positions	Positions	Positions
Information Systems Manager	1.0	1.0	1.0	1.0	1.0
Principal Technology Analyst	1.0	1.0	1.0	1.0	1.0
Systems Coordinator	1.0	1.0	-	1.0	1.0
SCADA Analyst	1.0	1.0	-	1.0	1.0
GIS Coordinator	1.0	1.0	1.0	1.0	1.0
Network & Security Engineer	1.0	1.0	1.0	1.0	1.0
Network & Security Technician	1.0	1.0	1.0	1.0	1.0
Technology Support Specialist	1.0	1.0	1.0	1.0	1.0
	8.0	8.0	6.0	8.0	8.0



Information Systems - 701420

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$824,281	\$1,057,673	\$822,264	\$1,042,911	\$1,084,627
6102 Staff Overtime 6105	2,569	20,255	9,308	18,961	19,719
Staff Benefits 6105.1 OPEB	44,001	465,322	342,976	524,227	602,861
6110 Staff Taxes	112,544	100,050	87,556	80,142	92,163
	68,346	98,227	66,625	102,149	106,235
Sub-total	\$1,051,741	\$1,741,527	\$1,328,729	\$1,768,390	\$1,905,606
6115 Staff Costs Recovered	(97,136)	(142,919)	0	(171,239)	(178,089)
Net Payroll Expenses	\$954,605	\$1,598,608	\$1,328,729	\$1,597,151	\$1,727,518
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	4,407	16,000	6,464	10,000	10,000
6205 Equipment Rental	9,183	2,400	8,134	15,000	15,000
6210 Equipment Repairs	0	7,500	0	7,500	7,500
6215 Systems Support and Maintenance	529,034	705,600	733,169	750,000	750,000
6230 Safety Equipment	450	0	338	2,000	2,000
Sub-total Office Equipment & Postage	\$543,074	\$731,500	\$748,105	\$784,500	\$784,500
PROFESSIONAL SERVICES					
6516 Other Professional Services	219,552	240,000	0	250,000	250,000
Sub-total Professional Services	\$219,552	\$240,000	\$0	\$250,000	\$250,000
HUMAN RESOURCES 6830					
Training & Prof. Development	5,594	45,500	9,556	25,000	25,000
Sub-total Human Resources	\$5,594	\$45,500	\$9,556	\$25,000	\$25,000
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	129	600	975	3,000	3,000
Sub-total Other G&A Expenses	\$129	\$600	\$975	\$3,000	\$3,000
OPERATING EXPENSES					
5405.2 Utilities - Telephone	21,432	114,000	40,781	100,000	100,000
5430 Capital Outlay	98,366	126,000	104,884	120,000	120,000
Sub-total Operating Expenses	\$119,798	\$240,000	\$145,665	\$220,000	\$220,000
TOTAL EXPENSES	\$1,842,752	\$2,856,208	\$2,233,030	\$2,879,651	\$3,010,018
ALLOCATED EXPENSES					
ALLOCATED CUSTOMER INFO	(\$438,743)	(\$482,592)	(\$569,027)	(\$609,980)	(\$636,054)
SYSTEMSALLOCATED VEHICLE EXPENSES	\$6,091	\$7,092	\$5,239	\$7,849	\$8,148
ALLOCATED SUPPORT SERVICES	(\$1,410,099)	(\$2,380,708)	(\$1,669,242)	(\$2,277,520)	(\$2,382,112)
TOTAL ALLOCATED EXPENSES	(\$1,842,752)	(\$2,856,208)	(\$2,233,030)	(\$2,879,651)	(\$3,010,018)

LINE ITEM EXPLANATIONS

6215 Equipment Maintenance - License and maintenance agreements for software and hardware. Largest items are maintenance for GIS software, Customer Information System (CIS), disaster recovery for financial and CIS; and ERP and Job Cost Ssoftware.

6516 Other Professional Services - Technical assistance associated with the implementation of system changes.

5405 Telephone - includes cost for internet and connections to remote sites.

5430 Capital Outlay - replacement of equipment not capitalized such as printers, computers, servers, and network hardware.

Human Resources - 701430

FUNCTION

To recruit, develop, support and motivate a highly qualified and diverse staff by providing competitive compensation and benefits; ensure consistent application of and compliance with District policies and procedures and applicable laws and regulations; ensure a safe, productive and injury free workshut; and to foster a collaborative and inclusive work place and positive labor relations

GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Goal #1 - Highly Effective Workforce

Develop and enhance recruitment, selection, and retention strategies to attract, recruit, and retain a highly effective and diverse workforce.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Develop quality and diversity of applicant pools (number of failed recruitments)	n/a	n/a	0	0
Administer two new hire surveys within first six months of employment and annual survey of all others	n/a	n/a	Yes	Yes
Minimize percentage of non-retirement voluntary turnover	n/a	n/a	<5%	<5%

* n/a represents new performance measures - no data available

Goal #2 - Highly Effective Workforce

Increase competency among supervisory staff and expand development opportunities for growth to non-supervisory staff.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Administer two new supervisor trainings for completion withit first six months of assuming position; annual for current supervisors.	n/a	n/a	Yes	Yes
Provide cross-training, interim appointments, career paths, and internal promotion opportunities.	n/a	n/a	Yes	Yes

* n/a represents new performance measures - no data available

Goal #3 - Highly Effective Workforce

Increase the effectiveness of performance evaluation process.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Reduce the number of delinquent performance appraisals (Percent of appraisals overdue by over two weeks)	n/a	n/a	<5%	<5%

* n/a represents new performance measures - no data available

PERSONNEL	2020-21	2021-22	Currently	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Filled Positions	Proposed Positions	Proposed Positions
Human Resources Manager	1.0	1.0	1.0	1.0	1.0
Human Resources Analyst I/II	1.0	1.0	1.0	1.0	1.0
Human Resources Coordinator	-	-	-	1.0	1.0





Human Resources - 701430

SIGNIFICANT CHANGES

Increased staffing FTE to include Human Resources coordinator to provide additional support on day-to-day operations to meet current and anticipated division workload.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$269,861	\$331,495	\$221,075	\$396,472	\$412,331
6102 Staff Overtime	0	1,723	81	3,624	3,769
6105 Staff Benefits	16,461	133,507	103,823	200,351	230,403
6105.1 OPEB	36,846	14,293	15,894	30,053	34,561
6110 Staff Taxes	19,391	24,216	17,421	32,617	33,922
Net Payroll Expenses	\$342,559	\$505,234	\$358,294	\$663,117	\$714,986
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	500	500	1,039	500	500
6220 Outside Services	22,183	3,100	5,378	5,200	5,200
Sub-total Office Equipment & Postage	\$22,683	\$3,600	\$6,417	\$5,700	\$5,700
PROFESSIONAL SERVICES					
6500 Legal Services	85,230	25,000	43,341	50,000	50,000
6522 Management Consultant Fees	49,657	65,000	81,896	0	0
Sub-total Professional Services	\$134,887	\$90,000	\$125,237	\$50,000	\$50,000
HUMAN RESOURCES					
6800 Safety	24,278	38,000	5,115	25,000	25,000
6810 Recruitment Expenses	23,915	10,000	17,037	20,000	20,000
6812 Retired Employee Benefits	932,154	1,028,384	1,011,145	1,100,371	1,177,397
6815 Employee Recognition Function	5,828	10,000	7,335	10,000	10,000
6820 Employee Assistance Program	0	1,000	0	1,000	1,000
6825 Employee Wellness Program	5,413	10,000	3,511	7,500	7,500
6830 Training & Prof. Development	6,875	53,000	8,755	30,000	30,000
6840 DOT Testing	1,100	1,000	1,271	1,000	1,000
Sub-total Human Resources	\$999,563	\$1,151,384	\$1,054,170	\$1,194,871	\$1,271,897
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/Memberships	434	1,000	0	3,000	3,000
7110 Travel/Misc. Expenses	10	500	399	500	500
Sub-total Other G&A Expenses	\$444	\$1,500	\$399	\$3,500	\$3,500
OPERATING EXPENSES					
5430 Capital Outlay	897	2,500	0	2,500	2,500
Sub-total Operating Expenses	\$897	\$2,500	\$0	\$2,500	\$2,500
TOTAL EXPENSES	\$1,501,032	\$1,754,218	\$1,544,517	\$1,919,688	\$2,048,583
ALLOCATED EXPENSES					
ALLOCATED SUPPORT SERVICES	(\$1,501,032)	(\$1,754,218)	(\$1,544,517)	(\$1,919,688)	(\$2,048,583)
TOTAL ALLOCATED SERVICES	(\$1,501,032)	(\$1,754,218)	(\$1,544,517)	(\$1,919,688)	(\$2,048,583)

LINE ITEM EXPLANATIONS

6500 - Legal Services - FY2022-23 and 2023-24 increased to cover increased costs seen in employee litigation.

6522 - Management Consultant - Reduced budgeted costs for labor negotiations - contract negotiations completed.

6812 - Retired Employee Benefits - Retired staff benefits; increase in cost associated with rising premium levels and increased number of Tier 1 employees retiring.

Finance and Accounting - 701440

FUNCTION

To maintain financial oversight of all District funds and accounts and to provide accounting, financial, purchasing and warehouse services throughout the District. Responsible for the processing of accounts payable and payroll, managing cash flow and investments, producing financial reports performing purchasing and warehousing functions, as well as coordinating the budget process and annual financial audit.

GOALS AND OBJECTIVES / PERFORMANCE MEASURES

Goal #1 - Sound Financial Management

Prepare the highest quality of budget and financial reporting documents that provide accountability and transparency and go beyond the minimum requirements of best practices and generally accepted accounting principles.

Performance Measure	FY21 Actual	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Awarded	Receive Award	Receive Award	Receive Award
Receive GFOA Distinguished Budget Presentation Award	Awarded	Awarded	Receive Award	Receive Award

Goal #2 - Sound Financial Management

Provide information necessary for Board to make strategic decisions related to the financial position of the Agency.

Performance Measure	FY21 Actual*	FY2022 Projected	FY2023 Poposed	FY2024 Proposed
Timely closing of month/fiscal year accounting records by the 10th of the month.	n/a	6 mos.	11 mos.	11mos.

Goal #3 - Highly Effective Workforce

Review and update policies and procedures to strengthen internal controls and foster an environment of continuous improvement.

Performance Measure	FY21 Actual*	FY2022 Projected*	FY2023 Poposed	FY2024 Proposed
Updated Policies & Procedures (number of policies)	n/a	2	4	5
Cross train key tasks and functions within the Accounting Division (number of tasks/employees trained)	n/a	4	5	5
Automate processes using ERP system (number of processes)	n/a	n/a	2	2

* n/a represents new performance measures - no data available

PERSONNEL	2020-21	2021-22	Currently	2022-23	2023-24
Position Title	Auth Positions	Auth Positions	Filled Positions	Proposed Positions	Proposed Positions
Finance Manager / CPA	1.0	1.0	1.0	1.0	1.0
Financial Analyst I/II	1.0	1.0	1.0	1.0	1.0
Accounting Supervisor	-	1.0	1.0	1.0	1.0
Senior Accountant	1.0	-	-	-	-
Accountant	1.0	1.0	1.0	1.0	1.0
Senior Accounting Technician	1.0	1.0	1.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0	2.0	2.0
Purchasing Supervisor	1.0	1.0	1.0	1.0	1.0
Storekeeper	1.0	1.0	1.0	1.0	1.0
	9.0	9.0	9.0	9.0	9.0





Finance and Accounting - 701440

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY2022-23 or FY2023-24 that affect the scope or level of service.

	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PAYROLL EXPENSES					
6100 Staff Salaries	\$977,287	\$1,086,868	\$903,666	\$1,044,944	\$1,086,742
6102 Staff Overtime 6105	9,931	14,359	8,946	14,144	14,710
Staff Benefits 6105.1 OPEB	54,374	498,608	335,976	550,208	632,740
6110 Staff Taxes	133,435	114,343	114,343	90,160	103,684
	78,004	92,250	43,555	93,789	97,541
Sub-total	\$1,253,031	\$1,806,428	\$1,406,486	\$1,793,245	\$1,935,415
6115 Staff Costs Recovered	0	(909)		(10,891)	(11,327)
Net Payroll Expenses	\$1,253,031	\$1,805,519	\$1,406,486	\$1,782,354	\$1,924,089
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies & Postage	1,927	5,200	0	1,000	1,000
6220 Outside Services	0	0	24,218	0	0
6230 Safety Equip	176	225	225	225	225
Sub-total Office Equipment & Postage	\$2,104	\$5,425	\$24,443	\$1,225	\$1,225
PROFESSIONAL SERVICES					
6516 Other Professional Services	4,375	500	0	2,500	2,500
6517 Audit Fees	37,200	48,900	36,571	35,450	35,450
Sub-total Professional Services	\$41,575	\$49,400	\$36,571	\$37,950	\$37,950
HUMAN RESOURCES 6830					
Training & Prof. Development	3,820	21,220	16,000	25,000	25,000
Sub-total Human Resources	\$3,820	\$21,220	\$16,000	\$25,000	\$25,000
OTHER G&A EXPENSES					
7105 Dues/Subscriptions/	1,545	3,500	2,500	2,500	2,500
Memberships 7110 Travel/Misc.	0	200	0	200	200
Expenses Sub-total Other G&A Expenses	\$1,545	\$3,700	\$2,500	\$2,700	\$2,700
OPERATING EXPENSES					
5400 Labor	3,682	21,132	500	1,000	1,000
5405.2 Utilities - Telephone	0	250	0	0	0
Sub-total Operating Expenses	\$3,682	\$21,382	\$500	\$1,000	\$1,000
INVENTORY EXPENSE					
5536 Inventory Adjustment	17,981	10,145	10,145	10,000	10,000
Sub-total Inventory Expense	\$17,981	\$10,145	\$10,145	\$10,000	\$10,000
TOTAL EXPENSES	\$1,323,737	\$1,916,791	\$1,496,645	\$1,860,229	\$2,001,964
ALLOCATED EXPENSES					
ALLOCATED SUPPORT SERVICES	(\$1,323,737)	(\$1,916,791)	(\$1,496,645)	(\$1,860,229)	(\$2,001,964)
TOTAL ALLOCATED SERVICES	(\$1,323,737)	(\$1,916,791)	(\$1,496,645)	(\$1,860,229)	(\$2,001,964)

LINE ITEM EXPLANATIONS

6200 - Forms, Supplies & Postage - General accounting supplies, AP/Payroll envelopes, MICR ink, 1099 misc forms.

6516 - Other Professional Services - CA Muni Debt Stmt - Statistical Section ACFR; GFOA Budget/ACFR Awards

6517 Audit Fees - Annual financial audit expenses.

5400 Labor - Support provided by other units for annual inventory and warehouse receiving.

Capital Improvement Projects Introduction

Each year the District prepares a Ten-Year Infrastructure Investment Plan (IIP) 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 from design through construction and to the acceptance and ultimate use of the facility. The District appropriates funds as needed on an annual basis as detailed in the IIP. 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 as specified in the IIP. The projected annual expenditures shown in the following pages represent the total working capital requirements needed to complete the projects as scheduled. The FY 2022-23 and FY 2023-24 appropriations amounts represent additional funds needed in each of the upcoming fiscal years.

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

- Potable Water Construction Fund – Provides for increases in capacity/size/capability of component facilities or new systems required to support new development, new demands, or new customers of the potable water system. Primary source of revenue for this Fund is the component of the Water Capacity Fees for new development related to potable water.
- Potable Water Replacement Fund – Provides for the orderly replacement, upgrade, and repair of existing facilities serving present customers of the potable water system. Sources of revenue for this Fund are Potable Water Rates and the Potable Water Standby Charge.
- Recycled Water Conservation Fund – Similar to Potable Water Construction Fund in nature and use. 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 – This fund is similar to the Potable Water Replacement Fund. It 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 – Similar to other construction funds, it 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 – Similar to other replacement funds, it provides for projects to repair, upgrade and replace component facilities in the Sanitation System. Source of revenue for this Fund is Sewer Rates.

Many of the projects identified in the Recycled Water Funds and Sanitation Funds have shared funding responsibility of the District and Triunfo Water and 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 typically governed by the JPA agreement and is based on capacity rights, flow amounts and other defined criteria.

Planning Guidelines for Project Costs

All estimated costs for a project will be based on the estimated construction cost of the work.

Construction costs are estimated using:

- Previous project work of similar scope and complexity.
- Previous estimates for work updated and inflated by 3% compounded for each year since the estimate was prepared.
- Project costs shown in the current Master Plan.
- Means Estimating Guidelines (available in Engineering).
- Project costs shown in recent Water System Design Reports for pipelines, tanks, pump stations and the like.
- 15% contingency

Planning costs are estimated using:

- Preliminary Design Report – 5% of Construction cost.
- Environmental Reports
 - o \$10-20,000 for Neg Dec's/MND's
 - o \$150,000 - \$350,00 for full EIR's (depending on complexity)

Land Acquisition costs:

- Rural land use \$5,000/acre
- Urbanized land use \$50,000/acre
- Fees – 10% of acquisition cost

Design Cost

- 10% of construction cost (consultant costs assumed at \$125/hr)
- Complex projects with numerous staff estimated at 15%

Bidding Cost

- 1% of construction cost

Other costs related to construction

- 6% surveillance/inspection and administration
- 2% testing and other laboratory work
- District furnished equipment based on vendor catalogs/pricing
- 10% construction management cost (private consultant)
- 2% operation and maintenance manual preparation

District Labor (includes G&A)

- Project cost \$25k to \$150k = \$5,000
- Project cost \$150k to \$500k = \$10,000
- Project cost \$500k to \$1M = \$20,000
- Project cost > \$1M = \$50,000



Priority and Justification Criteria

Priority

This identifies projects with a vocabulary of timelines and need sensitivity. The higher priorities reflect projects that are typically driven by external needs or regulations rather than district needs. The overall Capital Program is achieved by a blend of projects in all Priorities consistent with fund availability.

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.

2. Necessary Projects

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

3. Desirable or Deferrable Projects

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

The IIP can be
viewed by
clicking the link:

LVMWD REPORT # 2817.00

4232 LAS VIRGENES ROAD
CALABASAS, CALIFORNIA 91302-1994
TELEPHONE: (818) 251-2100
LOS ANGELES COUNTY, CALIFORNIA

LVMWD INFRASTRUCTURE
INVESTMENT PLAN (IIP)

FISCAL YEAR 2022/23– FISCAL YEAR 2031/32



Project #	Project Title	Project to Date Expenditures	Project to Date Appropriations	Projected Carryforward	FY22-23 Appropriation	FY23-24 Appropriation
Potable Water						
CIP10430	Twin Lakes Pump Station Pipeline Project	956,609	2,872,715	1,916,106	449,767	666,000
CIP10521	SCADA System Communication Upgrades	144,703	983,496	-	-	200,000
CIP10556	Interconnection with CMWD	8,004,863	7,003,817	(1,001,046)	2,885,426	-
CIP10651	Tank Renovation: Equestrian Tank	16,234	70,475	-	-	-
CIP10655	Cornell Pump Station Upgrades	497,330	848,726	351,396	1,588,884	1,940,280
CIP10662	Potable Water System PLC Upgrade Ph. I	-	-	-	188,760	-
CIP10672	Stationary Emergency Generator-PW Pump Station	1,846,990	3,695,995	1,849,005	134,200	-
CIP10675	Pressure Reducing Station #32 (Old Chimney) Rehab	21,286	525,337	504,051	50,414	-
CIP10683	Boardroom Audio/Visual Upgrade	14,213	48,062	-	-	75,000
CIP10694	Building No. 8 Office Space Rehabilitation	-	426,100	-	-	-
CIP10701	Electronic Document Management System	-	100,000	-	-	100,000
CIP10705	Pressure Regulating Station #55 (Hindu Temple) Rehab	-	132,000	132,000	-	-
CIP10718	Three Inch (3") & Larger Meter Replacement	-	150,000	150,000	50,000	200,000
CIP10719	Meter Vault Upgrades	-	178,200	178,200	-	178,200
CIP10723	Multi Site Security Assessment/Improvement	78,000	376,500	298,500	139,500	473,000
CIP10727	Stunt Road Pump Station Improvements	-	324,000	324,000	-	-
CIP10728	Potable Water System Pipe Rehabilitation and Replace	-	300,000	300,000	-	300,000
CIP10733	CIS Mobile Capability	-	33,000	33,000	117,000	75,000
CIP10734	Pressure Regulating Station Valve Replacement	-	39,600	39,600	-	150,480
CIP10736	Emergency Pipeline Construction Repair and Replace	-	792,000	396,000	-	396,000
CIP10757	Water Tank Rehab-Jed Smith and Dardenne	-	250,000	-	-	1,751,767
CIP10760	Building 1 Improvements	-	673,000	673,000	-	-
CIP10773	CLA-Val Repair Truck	-	-	-	200,000	-
CIP10774	Agoura Pump Station Onsite Generator	-	-	-	277,000	-
CIP10775	Customer Service Security Improvements	-	-	-	200,040	-
CIP10776	Backhoe Replacement	-	-	-	145,200	-
CIP10777	Upgrade Wireless Communications Backhaul System	-	-	-	396,000	605,000
CIP10778	Distribution Pumps Overhaul	-	-	-	92,400	-
CIP10779	Westlake Reservoir Water Quality Equipment	-	-	-	-	355,000
CIP10780	Seminole Pump Control Valves	-	-	-	66,000	-
CIP10781	LV2 Drives	-	-	-	196,400	-
CIP10782	Electric Vehicle Charging Station	-	-	-	98,000	-
CIP10783	IT Capital Purchases	-	-	-	75,000	75,000
CIP10784	PW System Small Valve Replacement (FY22-24)	-	-	-	150,480	150,480
CIP10784	PW System Rehabilitation (FY22-24)	-	-	-	264,000	264,000
CIP10786	Pressure Vessel Maintenance Program (FY22-24)	-	-	-	99,000	99,000
CIP10787	Fire Hardening-LVMWD Facilities	-	-	-	-	204,600
CIP10788	Potable System Coatings Program (FY22-24)	-	-	-	100,320	100,320
CIP10789	Cathodic Protection Program (FY22-24)	-	-	-	99,000	99,000
CIP10790	Woolsey Fire Landscape Restoration	-	-	-	132,000	132,000
CIP10791	Construction Vacuum Trailer	-	-	-	85,000	-
CIP10792	Vehicle Replacement Program (FY22-24)	-	-	-	300,000	300,000
		11,580,228	19,823,023	6,143,812	8,579,791	8,890,127
	Potable Water Summary				(4,201,602)	(336,600)
	Project Offsets				10,522,001	8,553,527
	Potable Water Net Appropriation					



CAPITAL IMPROVEMENT PLAN

Project #	Project Title	Project to Date Expenditures	Project to Date Appropriations	Projected Carryforward	FY22-23 Appropriation	FY23-24 Appropriation
Sanitation						
CIP10520	SCADA System Communications Upgrade	32,447	93,100	24,750	-	644,000
CIP10635	Pure Water Project	7,067,575	12,473,632	5,127,581	-	13,251,040
CIP10668	Rancho Las Virgenes Storm Water Diversion	3,746	3,746	-	-	171,900
CIP10702	Tapia Effluent Pump Station	17,458	496,000	165,000	-	-
CIP10703	Tapia Tertiary Filter Rehabilitation	-	60,000	-	-	50,000
CIP10724	Multi Site Security Assessment/Improvement JPA	-	90,420	90,420	14,580	343,200
CIP10737	Tapia Flow Equilization	-	350,000	350,000	100,000	3,330,000
CIP10741	Concrete Corrosion/Crack Repair Tapia	-	132,000	50,000	-	264,000
CIP10742	Lift Station Improvements	-	1,110,000	200,000	-	932,400
CIP10743	Fire Hardening JPA Facilities (FY22-24)	-	528,000	264,000	-	264,000
CIP10745	Discharge Point Rehabilitation	72,951	669,300	555,000	-	555,000
CIP10748	Centrate Tank Inspection and Rehab Assessment	-	10,000	10,000	122,000	-
CIP10750	Lift Station No. 1 Pump Replacement	-	396,000	-	-	396,000
CIP10752	Tapia Sludge Wet Well Re-Circulation	-	62,800	-	-	50,000
CIP10753	Tapia Air Line Repair	-	50,000	50,000	280,000	-
CIP10756	Trunk Sewer System Improvements	-	1,110,000	501,600	-	501,600
CIP10794	Tapia Secondary Clarifier Rehabilitation	-	-	-	847,000	-
CIP10795	Tapia Effluent Pump Station Rehabilitation	-	-	-	-	5,522,500
CIP10796	Tapia Control Building Improvements	-	-	-	-	841,380
CIP10797	JPA Condition Assessment and Rehabilitation Planning	-	-	-	100,000	-
CIP10798	Centrifuge Controls Upgrade	-	-	-	158,400	-
CIP10799	Rancho Reliability Improvements (FY22-24)	-	-	-	132,000	132,000
CIP10800	Tapia Water Reclamation Facility Improvements (FY22-24)	-	-	-	132,000	132,000
CIP10801	Tapia Aluminum Sulfate Tank Replacement	-	-	-	816,000	396,000
CIP10802	Rancho Control Building HVAC Replacement	-	-	-	330,000	-
CIP10803	Malibou Lake Siphon Project	-	-	-	1,337,000	-
CIP10804	Rancho Las Virgenes - New Flare	-	-	-	150,000	555,000
CIP10805	Grit Chamber Mixing System Replacement	-	-	-	-	198,000
CIP10806	Rancho Replace Agitators	-	-	-	1,304,250	-
CIP10807	Rancho Las Virgenes SCADA Improvements	-	-	-	855,000	264,000
		7,194,177	17,634,998	7,388,351	6,678,230	28,794,020
	Sanitation Summary					
			LV Share Amount (70.6%)	5,216,176	4,714,830	20,328,579
			TWSD Share Amount (29.4%)	2,172,175	1,963,400	8,465,441
Recycled Water						
CIP10666	Calabasas Park Recycled Water Main Extension (LV100%)	-	-	-	463,000	577,200
CIP10793	Recycled Water Pump Station Battery Energy Storage System (B	-	-	-	1,381,950	-
	Recycled Water Summary	-	-	-	1,844,950	577,200
	Project Offsets				(1,170,000)	-
	Net Appropriation				674,950	577,200
				LV Share	1,438,657	577,200
				TWSD Share	406,293	-



Capital Improvement Project Detail Fiscal Years 2022-24

Potable Water

Twin Lakes Pump Station Pipeline Project-CIP10430

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Acevedo	2	956,609	2,872,715	1,916,106

The new pipeline is part of the District’s strategy to increase water reliability by providing additional water supply to the Twin Lakes service area. The Twin Lakes Pump Station is currently supplied via the District’s LV-3 interconnection with Metropolitan Water District of Southern California (MWD) West Valley Feeder No.2. Once design and easements are complete, a new 16-inch pipeline will be installed to connect to an existing 30 inch water transmission main, which is supplied by MWD’s West Valley Feeder No.2 via LV-1. The pipeline will be used to provide additional capacity to the pump station.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Construction (37.0%)	166,414	875,373	246,420	-	
PW Replacement (63.0%)	283,353	1,490,500	419,580	-	
Project Totals	449,767	2,365,873	666,000	-	3,988,482

SCADA System Communication Upgrades (LV Only)-CIP10521

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Nkwenji	2	144,703	983,496	-

Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provides redundant data paths for uninterrupted communication. Eliminates need to rely on telephone company equipment.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	-	200,000	2,220,000	
Project Totals	-	-	200,000	2,220,000	2,564,703

Interconnection With CMWD-CIP10556

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Slosser	2	8,004,863	7,003,817	-1,001,046

This continues to be an imperative project that will enhance the reliability of both the District’s and CMWD’s water supplies. Once completed, this pipeline interconnection between the two agencies will provide a backup supply in the event either agency’s main supply source is compromised. The interconnection facilities for the District include 5,000 feet of 24-inch pipe in Lindero Canyon Blvd from Thousand Oaks Blvd to the county line and a pressure reducing station.

This project is being offset by reimbursements from City of Westlake Village and Prop 84 IRWM grant.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Construction (20.0%)	577,085	376,876	-	-	
PW Replacement (80.0%)	2,308,341	1,507,504	-	-	
Project Totals	2,885,426	1,884,380	-	-	9,889,243
Project Offset		(1,975,518)			(3,005,097)
				Net Project	6,884,146

Cornell Pump Station Upgrades-CIP10655

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Hurtado	2	497,330	848,726	351,396

Pump station improvements to provide additional reliability and redundancy at a critical facility in the District’s backbone potable water system. The improvements will replace the existing natural gas engine, electric motor, two pumps and emergency generator. This project will address deteriorating equipment, install a bypass line, plus update electrical and HVAC components in the pump station. These upgrades collectively provide added security that the pump station will deliver water in both the west-east or east-west directions, during planned and unplanned water system outages.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	1,588,884	1,940,280	1,940,280	-	
Project Totals	1,588,884	1,940,280	1,940,280	-	4,377,890



Capital Improvement Project Detail Fiscal Years 2022-24

Potable Water System PLC Upgrade Phase I-CIP10662

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Nkwenji	3	-	-	-

Upgrade half of the potable water system programmable logic controllers (PLC's) to replace old PLC's that are no longer supported.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	188,760	188,760	-	-	
Project Totals	188,760	188,760	-	-	188,760

Stationary Emergency Generator- PW Pump Station-CIP10672

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Acevedo	2	1,846,990	3,695,995	1,849,005

The District plans to install four new stationary emergency generators at four critical water pump station facilities: Jed Smith, Cold Canyon, Seminole, and Twin Lakes. Due to the pump stations' remote locations, these potable water pump stations were deemed critical for the reliability of the District's potable water system. The project will enhance water system reliability during power outages caused by Public Safety Power Shutoffs (PSPS) events, wildfires, earthquakes, or other natural and manmade disaster to ensure continuity of service to our customers. The District received a 404 Hazard Mitigation Grant from FEMA/CalOES which is eligible to cover up to 75% of the project costs.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	134,200	1,983,205	-	-	
Project Totals	134,200	1,983,205	-	-	3,830,195
	Project Offset	(1,487,404)		Project Offset	(1,728,493)
				Net Project	2,101,702

Pressure Reducing Station #32 (Old Chimney) Rehabilitation-CIP10675

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Acevedo	2	21,286	525,337	504,051

Install new supply piping, pressure reducing valves (Cla-Val) and isolation valves with corrosion control coatings applied.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	50,414	554,465	-	-	
Project Totals	50,414	554,465	-	-	575,751

Boardroom Audio/Visual Upgrade-CIP10683

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Nkwenji	2	14,213	48,062	-

Upgrade the boardroom audio/visual system.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	-	75,000	-	
Project Totals	-	-	75,000	-	89,213

Electronic Document Management System-CIP10701

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Nkwenji	2	-	100,000	-

Implement Electronic Document Management System that manages the creation, capture, indexing, storage, retrieval, and disposition of records and information assets of the District.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	-	100,000	100,000	
Project Totals	-	-	100,000	100,000	200,000



Capital Improvement Project Detail Fiscal Years 2022-24

Pressure Regulating Station Rehabilitation #55-CIP10705

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Almaguer	2	-	132,000	132,000

Install new piping and isolation valves with corrosion control coatings applied.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	132,000	-	-	-
Project Totals	-	132,000	-	-	132,000

Three Inch (3") & Larger Meter Replacement-CIP10718

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Bosson	2	-	150,000	150,000

The scope of work is to replace all 3"-10" meters in preparation for automated meter reading infrastructure integration. There are approximately 40 three inch (3") meters; 26 four inch (4") meters; 22 six inch (6") meters; four (4) eight inch (8") meters; and two (2) ten inch (10") meters that will be replaced as part of this program.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	50,000	200,000	200,000	-	-
Project Totals	50,000	200,000	200,000	-	400,000

Meter Vault Upgrades-CIP10719

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Bosson	2	-	178,200	178,200

Meter vault upgrades. Raising meters above grade and upgrading area safety.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	178,200	178,200	-	-
Project Totals	-	178,200	178,200	-	356,400

Multi Site Security Assessment and Improvement- LV Only-CIP10723

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Nkwenji	2	78,000	376,500	298,500

Security assessment of various District sites and facilities. Includes access control and security camera installations and improvements.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	139,500	438,000	473,000	1,862,600	-
Project Totals	139,500	438,000	473,000	1,862,600	2,851,600

Stunt Road Pump Station Improvements-CIP10727

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Almaguer	2	-	324,000	324,000

Rehabilitate/replace existing pump cans that have deteriorated due to corrosion.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	324,000	-	-	-
Project Totals	-	324,000	-	-	324,000

Potable Water System Pipe Rehabilitation and Replacement Program-CIP10728

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Zhao	2	-	300,000	300,000

Condition assessment, study and master plan to identify replacement priorities.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	300,000	300,000	-	-
Project Totals	-	300,000	300,000	-	600,000



Capital Improvement Project Detail Fiscal Years 2022-24

CIS Mobile Capability-CIP10733

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Spear	2	-	33,000	33,000

Implement Mobile Solution for CIS service orders and streamline service order creation and completion by field and office staff.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	117,000	150,000	75,000	-	
Project Totals	117,000	150,000	75,000	-	225,000

Pressure Regulating Station Valve Replacement (Multiple Stations)-CIP10734

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Almaguer	2	-	39,600	39,600

Project to replace isolation valves that are no longer functioning properly.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	39,600	150,480	-	
Project Totals	-	39,600	150,480	-	190,080

Emergency Pipeline Construction Repair and Replacements-CIP10736

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Johnson/Korkosz	1	-	792,000	396,000

This project consists of responding to emergency repair and replacement of existing pipeline repair on ancillary paving and concrete caused by leaks and failures.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	396,000	396,000	-	
Project Totals	-	396,000	396,000	-	792,000

Water Tank Rehab- Jed Smith and Dardenne-CIP10757

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Hurtado	2	-	250,000	-

Rehabilitation of Upper Oaks and Dardenne Tanks.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	-	1,751,767	-	
Project Totals	-	-	1,751,767	-	1,751,767

Building 1 Improvements-CIP10771

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Leu	2	-	673,000	673,000

In an effort to maximize revenue derived from all District assets, staff will use existing architectural plans to perform due diligence and further investigate the potential to modify, upgrade, and modernize Building 1 for rental purposes.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	-	673,000	-	-	
Project Totals	-	673,000	-	-	673,000

Cla-Val Repair Truck-CIP10773

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Johnson	1	-	-	-

Specialized piece of equipment for repair of Cla-Val Valves.

Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	200,000	200,000	-	-	
Project Totals	200,000	200,000	-	-	200,000



Capital Improvement Project Detail Fiscal Years 2022-24

Agoura Pump Station Onsite Generator-CIP10774

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Johnson	3			
Project Description:					
Improve water supply reliability during electric utility shutdowns.					
	Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations
	PW Replacement (100%)	277,000	277,000	-	-
	Project Totals	277,000	277,000	-	-
					Project Total
					277,000

Customer Service Security Improvements-CIP10775

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Bosson/Korkosz	1			
Project Description:					
Replace existing front counter security glass with security glass.					
	Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations
	PW Replacement (100%)	200,040	200,040	-	-
	Project Totals	200,040	200,040	-	-
					Project Total
					200,040

Backhoe Replacement-CIP10776

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Triplett	2			
Project Description:					
Replace backhoe as required by California Air Resources Control Board. The backhoe is a 1997 model year with approximately 2,430 hours.					
	Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations
	PW Replacement (100%)	145,200	145,200	-	-
	Project Totals	145,200	145,200	-	-
					Project Total
					145,200

Upgrade Wireless Communications Backhaul System-CIP10777

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Nkwenji	1			
Project Description:					
Upgrade District wireless communications network based on roadmap and priorities from submitted Master Plan.					
	Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations
	PW Replacement (100%)	396,000	396,000	605,000	1,900,000
	Project Totals	396,000	396,000	605,000	1,900,000
					Project Total
					2,901,000

Distribution Pumps Overhaul-CIP10778

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Johnson	1			
Project Description:					
Repair two SCE low efficient system pumps.					
	Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations
	PW Replacement (100%)	92,400	92,400	-	-
	Project Totals	92,400	92,400	-	-
					Project Total
					92,400

Westlake Reservoir Water Quality Equipment-CIP10779

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Johnson	1			
Project Description:					
Installation of reservoir water quality equipment.					
Potable Water		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations
	PW Replacement (100%)	-	-	355,000	-
	Project Totals	-	-	355,000	-
					Project Total
					355,000



Capital Improvement Project Detail Fiscal Years 2022-24

Seminole Pump Control Valves-CIP10780

Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Almaguer		-	-	-	
Project Description:					
Two new pump control valves.					
Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	66,000	66,000	-	-	
Project Totals	66,000	66,000	-	-	66,000

LV2 Drives-CIP10781

Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Korkosz/Gil	1	-	-	-	
Project Description:					
Replacement of obsolete VFD drives.					
Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	196,400	196,400	-	-	
Project Totals	196,400	196,400	-	-	196,400

Electric Vehicle Charging Station-CIP10740

Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Korkosz	1	-	-	-	
Project Description:					
Install ten (10) EV charging stations through the SCE Charge Ready program.					
Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	98,000	98,000	-	-	
Project Totals	98,000	98,000	-	-	98,000

IT Capital Purchases-CIP10783

Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Nkwenji		-	-	-	
Project Description:					
Purchase of Information Technology related software and equipment.					
Potable Water	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	75,000	75,000	75,000	-	
Project Totals	75,000	75,000	75,000	-	150,000

PW System Small Valve Replacement (FY22-24)-CIP10784

Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Johnson	2	-	-	-	
Project Description:					
Replacement of potable water system feeder valves. Activity in fiscal years 2022-2032 are typically 16" and larger.					
Potable Water	FY 21-22 Appropriations	FY 21-22 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	150,480	150,480	150,480	-	
Project Totals	150,480	150,480	150,480	-	300,960

PW System Rehabilitation FY22-24-CIP10785

Project Manager	Priority	Prior Year Expenditures	Prior Year Appropriations	Carryforward	
Johnson	2	-	-	-	
Project Description:					
Programatic identification and replacement of portions of the potable water system. The goal is to repair and replace portions of the system to prevent system failures.					
Potable Water	FY 21-22 Appropriations	FY 21-22 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
PW Replacement (100%)	264,000	264,000	264,000	-	
Project Totals	264,000	264,000	264,000	-	528,000



Capital Improvement Project Detail Fiscal Years 2022-24

Pressure Vessel Maintenance Program FY22-24-CIP10786						
	Project Manager	Priority		Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Almaguer	2		-	-	-
Assess, repair, and replace surge protection vessels.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Potable Water						
PW Replacement (100%)		99,000	99,000	99,000	-	
Project Totals		99,000	99,000	99,000	-	198,000

Fire Hardening-LVMWD Facilities-CIP10787						
	Project Manager	Priority		Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Korkosz	2		-	-	-
Identify and implement fire hardening strategies for facilities that are prone to wildfire related damage and/or service interruption. Fire hardening strategy for LVMWD facilities includes preventive measures and protection systems for both internal and external sources of fire. Potential facility improvements include 1) employing advanced detectors and utilizing a plant fire safety system; and 2) evaluation and, if feasible, installation of a premier fire defense system. Fire Hardening also includes creating larger defensible space around critical structures and providing wider access roads and preventative improvements to facilities.						
Project cost offset by SCE Credit for Fire Hardening.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Potable Water						
PW Replacement (100%)		-	-	204,600	-	
Project Totals		-	-	204,600	-	204,600
Project Offset		-	-	(204,600)	-	(204,600)
					Net Project	-

Potable System Coatings Program FY22-24-CIP10788						
	Project Manager	Priority		Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Almaguer	2		-	-	-
Implement a proactive painting and coatings program for the protection of District potable water system assets.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Potable Water						
PW Replacement (100%)		100,320	100,320	100,320	-	
Project Totals		100,320	100,320	100,320	-	200,640

Cathodic Protection Program FY22-24-CIP10789						
	Project Manager	Priority		Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Almaguer	2		-	-	-
Assessment, repair, and replacement (if needed) of approximately 274 cathodic protection test points throughout the District's potable water transmission and storage system.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Potable Water						
PW Replacement (100%)		99,000	99,000	99,000	-	
Project Totals		99,000	99,000	99,000	-	198,000

Woolsey Fire Landscape Restoration-CIP10790						
	Project Manager	Priority		Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	McDermott	2		-	-	-
Restoration of Woolsey Fire damaged landscaping on District property. Work will include planting of trees and repair/replace irrigation systems where needed. New landscape will incorporate fire resistant design, if applicable.						
Project expenses will be offset from grant and reimbursements from Southern California Edison (SCE).						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Potable Water						
PW Replacement (100%)		132,000	132,000	132,000	1,056,000	
Project Totals		132,000	132,000	132,000	1,056,000	1,320,000
Project Offset			(132,000)	(132,000)	(1,056,000)	(1,320,000)
					Net Project	-



Capital Improvement Project Detail Fiscal Years 2022-24

Construction Vacuum Trailer-CIP10791

	Project Manager	Priority	Project to Date	Project to Date	
	Arenas	1	Expenditures	Appropriations	Carryforward
Project Description:		Proposed	-	-	-
Replacement of 500 gallon vacuum trailer used by the construction crew. Existing piece of equipment has been in service sine 2007 and is due for replacement.					
	Potable Water	FY 22-23	FY 22-23	FY 23-24	Future Year
		Appropriations	Budget	Appropriations	Appropriations
	PW Replacement (100%)	85,000	85,000	-	-
	Project Totals	85,000	85,000	-	-
					85,000

Vehicle Replacement Program FY22-24-CIP10972

	Project Manager	Priority	Project to Date	Project to Date	
	Triplett	2	Expenditures	Appropriations	Carryforward
Project Description:			-	-	-
Annual fleet vehicle replacements. Increases in FY22-23 and FY23-24 reflect accelerated purchases of certain heavy vehicles in response to new electric fleet purchasing requirements.					
	Potable Water	FY 22-23	FY 22-23	FY 23-24	Future Year
		Appropriations	Budget	Appropriations	Appropriations
	PW Replacement (100%)	300,000	300,000	300,000	-
	Project Totals	300,000	300,000	300,000	-
					600,000

Potable Water Summary

		FY 22-23	FY 23-24
	Carryforward	Appropriations	Appropriations
PW Construction	508,750	743,499	246,420
PW Replacement	5,635,062	7,836,292	8,643,707
Total Potable Water	6,143,812	8,579,791	8,890,127
	Project Offsets	(4,201,602)	(336,600)
	Net Appropriation	10,522,001	8,553,527



Capital Improvement Project Detail Fiscal Years 2022-24

Sanitation

SCADA System Communications Upgrade-CIP10520

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Nkwenji	2	32,447	93,100	24,750

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.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	17,474	454,664	1,773,472	
TWSD Share Amount (29.4%)	-	7,277	189,336	738,528	
Project Totals	-	24,750	644,000	2,512,000	3,213,197

Pure Water Project-CIP10635

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Slosser	2	7,067,575	12,473,632	5,127,581

The Pure Water Project relies on indirect potable reuse, a water supply strategy now adopted by many cities and water agencies in California and across the United States to provide local, reliable water. The ultimate, full-scale project will minimize the discharging of usable recycled water into Malibu Creek and instead will convert this resource into a viable source for potable, locally-produced water. The full-scale project involves the construction of several pipelines and an advanced treatment plant that will convert recycled water into pure drinking water. The Pure Water Project creates an affordable and reliable local water supply that will be cost-competitive with imported water, help stabilize water rates, safeguard the local economy, and significantly reduce the uncertainty of supply associated with importing water due to climate change and long-term and reoccurring drought conditions. The project will require public participation and acceptance, regional leadership, and funding to move from concept to reality.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	3,620,070	9,355,234	162,910,072	
TWSD Share Amount (29.4%)	-	1,507,511	3,895,806	67,840,738	
Project Totals	-	5,127,581	13,251,040	230,750,810	256,197,006
Project Offset				Net Project	256,197,006

Rancho Las Virgenes Storm Water Diversion-CIP10668

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Leu	2	3,746	3,746	-

Replacement of two storm water diversion structures at the Rancho Las Virgenes Composting Facility. Structures have lifted and need to be addressed. The drainae from the V-ditch goes to a discharge point in Las Virgenes Creek. There is a concern that sludge and/or reclaimed water entering into the V-ditch could enter the creek via the drainage from the V-ditch. An open/close valve should be installed at the drainage area so that operators control the contents of the V-ditch. A sump pump system with discharge piping should also be included so that the contents can be pumped either to the field or offsite.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	-	121,361	-	
TWSD Share Amount (29.4%)	-	-	50,539	-	
Project Totals	-	-	171,900	-	175,646

Tapia Effluent Pump Station-CIP10702

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Gil/Leu	2	17,458	496,000	165,000

Remove or abandon in place existing 4160 volt feeders currently suspended from the top slab of the Effluent Pump Station wet well, underneath the existing MCCs. Perform electrical design and replace the overhead 4160 volt feeders. Ensure coordination with 480 volt switch gear improvements.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	116,490	-	-	
TWSD Share Amount (29.4%)	-	48,510	-	-	
Project Totals	-	165,000	-	-	182,458



Capital Improvement Project Detail Fiscal Years 2022-24

Tapia Tertiary Filter Rehab-CIP10703

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Dingman/Hurtado	2	-	60,000	-

Tertiary Filters concrete rehabilitation. Approximately 25 locations that require a 1 square foot patching with rebar repair. Replace 45 metal plates (2' X 4') on the filter deck and fix concrete around the plates with proper joint sealer. Also include the repair of an electrical panel in the Filter gallery. Replace existing electric actuators at filter structure with new electric actuators. Program plant control system to function with both remote PLC control of actuators and local actuator control. Upgrade local controls to replace old filter annunciator panels which are currently located on the top deck of the filter structure.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	-	35,300	279,576	
TWSD Share Amount (29.4%)	-	-	14,700	116,424	
Project Totals	-	-	50,000	396,000	446,000

Multi Site Security Assessment and Improvement JPA-CIP10724

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Nkwenji	2	-	90,420	90,420

Security Assessment of various District sites and facilities. This will include access controls and security camera installations and improvements.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	10,293	74,130	242,299	566,607	
TWSD Share Amount (29.4%)	4,287	30,870	100,901	235,953	
Project Totals	14,580	105,000	343,200	802,560	1,250,760

Tapia Flow Equalization-CIP10737

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Leu/Slosser	1	-	350,000	350,000

This project consists of the development of a preliminary design report to evaluate the storage and conveyance of Tapia primary effluent to help store and equalize the diurnal peak flows that Tapia sees between dry and wet weather events. This maximizes effluent available for the AWT and also improves and provides consistent water quality for the feed water to the AWT.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	70,600	317,700	2,350,980	2,350,980	
TWSD Share Amount (29.4%)	29,400	132,300	979,020	979,020	
Project Totals	100,000	450,000	3,330,000	3,330,000	7,110,000

Concrete Corrosion/Crack Repair-Tapia-CIP10741

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Triplett/Dingman Hurtado	1	-	132,000	50,000

Repair failing concrete at the Tapia Water Reclamation Facility.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	35,300	186,384	-	
TWSD Share Amount (29.4%)	-	14,700	77,616	-	
Project Totals	-	50,000	264,000	-	314,000

Lift Station Improvements-CIP10742

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Korkosz/Acevedo	2	-	1,110,000	200,000

Repair and rehabilitate aging lift stations.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	141,200	658,274	-	
TWSD Share Amount (29.4%)	-	58,800	274,126	-	
Project Totals	-	200,000	932,400	-	1,132,400



Capital Improvement Project Detail Fiscal Years 2022-24

Fire Hardening- JPA Facilities FY2022-24-CIP10743

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Korkosz	2	-	528,000	264,000

Fire hardening strategy for JPA facilities includes preventive measures and protection systems for both internal and external sources of fire. Potential facility improvements include: 1) employing advanced detectors and utilizing a plant fire safety systems; and 2) evaluation and, if feasible, installation of a perimeter fire defense system. Fire Hardening also includes creating larger defensible space around critical structures and providing wider access roads and preventative improvements to facilities.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	186,384	186,384	-	
TWSD Share Amount (29.4%)	-	77,616	77,616	-	
Project Totals	-	264,000	264,000	-	528,000

Discharge Point Rehab-CIP10745

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Dingman/Hurtado	1	72,951	669,300	555,000

Evaluate and repair failed 003 Discharge point pipeline (into Malibu Creek). Contract for inspection, an engineering study and a design report to determine the most cost effective means to repair failed 24" potable water pipeline from the Tapia Water Reclamation Facility to Malibu Creek. The pipeline will be used to supply potable supplement to the Malibu Creek during low flow periods. Approximately one (1) mile of pipeline needs to be and preventative improvements to facilities.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	391,830	391,830	-	
TWSD Share Amount (29.4%)	-	163,170	163,170	-	
Project Totals	-	555,000	555,000	-	1,182,951

Centrate Tank Inspection and Rehabilitation Assessment-CIP10748

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Dingman	2	-	10,000	10,000

Tank inspections and recommendations for rehabilitation.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	86,132	93,192	-	-	
TWSD Share Amount (29.4%)	35,868	38,808	-	-	
Project Totals	122,000	132,000	-	-	132,000

Lift Station No.1 Pump Replacement-CIP10750

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Triplett	2	-	396,000	-

Replacement of (3) pumps

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	-	396,000	-	
TWSD Share Amount (29.4%)	-	-	-	-	
Project Totals	-	-	396,000	-	396,000

Tapia Sludge Wet Well Re-Circulation-CIP10752

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Triplett	2	-	62,800	-

The re-circulation (mixing) piping at the Tapia sludge wet wells is corroded and develops leaks. This project replaces this piping.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	-	35,300	93,192	
TWSD Share Amount (29.4%)	-	-	14,700	38,808	
Project Totals	-	-	50,000	132,000	182,000



Capital Improvement Project Detail Fiscal Years 2022-24

Tapia Air Line Repair-CIP10753

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Dingman/Acevedo	1	-	50,000	50,000

The air line which conveys compressed air to the treatment process has leaks which not only allow air to escape, but also allow contaminants to enter into the pipeline and potentially the air diffusers. A large portion of this line was repaired, however a section of the pipeline was not addressed. This section needs to be addressed to stop leakage and protect the diffuser membranes.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	197,680	232,980	-	-	
TWSD Share Amount (29.4%)	82,320	97,020	-	-	
Project Totals	280,000	330,000	-	-	330,000

Trunk Sewer System Improvements-CIP10756

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Korkosz/Slosser	3	-	1,110,000	501,600

Replace or rehabilitate trunk sewer system components based on CCTV, condition assessment & SSMP, end of useful life, or obsolescence. Specific projects are identified for each fiscal year.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	354,130	354,130	-	
TWSD Share Amount (29.4%)	-	147,470	147,470	-	
Project Totals	-	501,600	501,600	-	1,003,200

Tapia Secondary Clarifier Rehabilitation-CIP10794

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Dingman/Leu	1	-	-	-

Repair the secondary clarifiers. The current launders are leaking and need to have the wall seal repaired. Replacement on the inlet diffusers and skimming tubes is also necessary as they are corroded and leaking. Recaulking the expansion joints and structural repairs to catwalks are needed as they are separating from the wall.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	597,982	597,982	-	-	
TWSD Share Amount (29.4%)	249,018	249,018	-	-	
Project Totals	847,000	847,000	-	-	847,000

Tapia Effluent Pump Station Rehabilitation-CIP10795

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Dingman/Leu	3	-	-	-

Increase reliability and safety of electrical feed as well as upgrade motor starting capabilities and pumps.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	-	3,898,885	-	
TWSD Share Amount (29.4%)	-	-	1,623,615	-	
Project Totals	-	-	5,522,500	-	5,522,500

Tapia Control Building Improvements-CIP10796

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
Project Description:	Dingman/Korkosz	2	-	-	-

The control building at Tapia is aging and in need of significant repairs, remodeling, and other improvements.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	-	-	594,014	-	
TWSD Share Amount (29.4%)	-	-	247,366	-	
Project Totals	-	-	841,380	-	841,380



Capital Improvement Project Detail Fiscal Years 2022-24

JPA Condition Assessment and Rehabilitation Planning-CIP10797

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Korkosz/Leu	1	-	-	-

Project Description:

Hire engineering firm to assess all electrical systems and make recommendations on necessary rehab or replacement of switch gear, VFD's transformers, switching, etc.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	70,600	70,600	-	-	
TWSD Share Amount (29.4%)	29,400	29,400	-	-	
Project Totals	100,000	100,000	-	-	100,000

Centrifuge Controls Upgrade-CIP10798

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Korkosz	1	-	-	-

Project Description:

With the summertime compliance project being constructed next year, the 001 out fall meter will be removed. Additionally, the Tapia groundwater meter has aged out and the 003 meter needs to be replaced. These meters are regulatory required. This project replaces the 001, 003 and the Tapia groundwater effluent meters.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	111,830	111,830	-	-	
TWSD Share Amount (29.4%)	46,570	46,570	-	-	
Project Totals	158,400	158,400	-	-	158,400

Rancho Reliability Improvements FY22-24-CIP10799

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Dingman/Rabaja	2	-	-	-

Project Description:

Replace or rehabilitate facilities and equipment at the Rancho facility based on failure, beyond useful life, or obsolescence. Specific projects are identified for each fiscal year.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	93,192	93,192	93,192	-	
TWSD Share Amount (29.4%)	38,808	38,808	38,808	-	
Project Totals	132,000	132,000	132,000	-	264,000

Tapia Water Reclamation Facility Improvements FY22-24-CIP10800

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Dingman/Bril	2	-	-	-

Project Description:

Replace or rehabilitate facilities and equipment at the Rancho facility based on failure, beyond useful life, or obsolescence. Specific projects are identified for each fiscal year.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	93,192	93,192	93,192	-	
TWSD Share Amount (29.4%)	38,808	38,808	38,808	-	
Project Totals	132,000	132,000	132,000	-	264,000

Tapia Aluminum Sulfate Tank Replacement-CIP10801

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Dingman/Korkosz	1	-	-	-

Project Description:

Replace aging sodium bisulfite tank that is leaking. Project includes feed pump and delivery pipeline.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	576,096	576,096	279,576	-	
TWSD Share Amount (29.4%)	239,904	239,904	116,424	-	
Project Totals	816,000	816,000	396,000	-	1,212,000



Capital Improvement Project Detail Fiscal Years 2022-24

Rancho Control Building HVAC Replacement-CIP10802

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Project Description:	Dingman/Korkosz	2	-	-	-	
Replace HVAC at Rancho Control Building. HVAC has reached end of useful life and is not feasible to replace existing unit.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)						
LV Share Amount (70.6%)		232,980	232,980	-	-	
TWSD Share Amount (29.4%)		97,020	97,020	-	-	
Project Totals		330,000	330,000	-	-	330,000

Malibou Lake Siphon Project-CIP10803

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Project Description:	Korkosz/Leu	1	-	-	-	
Repair Malibou Lake Siphon to address inflow and infiltration at the site.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)						
LV Share Amount (70.6%)		943,922	943,922	-	-	
TWSD Share Amount (29.4%)		393,078	393,078	-	-	
Project Totals		1,337,000	1,337,000	-	-	1,337,000

Rancho Las Virgenes - New Flare-CIP10804

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Project Description:	DingmanZhao	1	-	-	-	
Design and install a new larger flare that can handle all of the digester gas flow (over 100 scfm). The current flare, which has a limited capacity of 75 scfm will remain in place to provide redundancy. The current flare does not have the capacity to dispose of all of the digester gas.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)						
LV Share Amount (70.6%)		105,900	105,900	391,830	-	
TWSD Share Amount (29.4%)		44,100	44,100	163,170	-	
Project Totals		150,000	150,000	555,000	-	705,000

Grit Chamber Mixing System Replacement-CIP10805

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Project Description:	Dingman/Leu	3	-	-	-	
Replace grit chamber mixing system with a more efficient mixing system.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)						
LV Share Amount (70.6%)		-	-	139,788	-	
TWSD Share Amount (29.4%)		-	-	58,212	-	
Project Totals		-	-	198,000	-	198,000

Rancho: Replace Agitators-CIP10806

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward	
Project Description:	Dingman	3	-	-	-	
Purchase new compost agitators to replace the existing ones.						
		FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)						
LV Share Amount (70.6%)		920,801	920,801	-	-	
TWSD Share Amount (29.4%)		383,450	383,450	-	-	
Project Totals		1,304,250	1,304,250	-	-	1,304,250



Capital Improvement Project Detail Fiscal Years 2022-24

Rancho Las Virgenes SCADA Improvements-CIP10807

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Nkwenji	2	-	-	-

Project Description:

Upgrade Process Control and Instrumentation System (PCIS) at Rancho. Rancho's PLC and HMI systems are inconsistent with current District Standards for Operational Technology.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Sanitation Replacement (100%)					
LV Share Amount (70.6%)	603,630	603,630	186,384	-	
TWSD Share Amount (29.4%)	251,370	251,370	77,616	-	
Project Totals	855,000	855,000	264,000	-	1,119,000

Sanitation Summary

	FY 22-23 Carryforward	FY 22-23 Appropriations	FY 23-24 Appropriations	FY 22-23 Budget
LV Share Amount (70.6%)	5,216,176	4,714,830	20,445,003	9,931,006
TWSD Share Amount (29.4%)	2,172,175	1,963,400	8,349,017	4,135,575
Project Totals	7,388,351	6,678,230	28,794,020	14,066,581

Recycled Water

Calabasas Park Recycled Water Main Extension-CIP10666

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Leu	2	-	-	-

Project Description:

Install approximately 1,200 linear feet of 6-8 inch pipeline to loop the existing recycled water system.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Recycled Water Replacement Fund					
LV Share Amount (100%)	463,000	463,000	577,200	-	
Project Totals	463,000	463,000	577,200	-	1,040,200

Recycled Water Pump Station Battery Energy Storage System (BESS)-CIP10793

	Project Manager	Priority	Project to Date Expenditures	Project to Date Appropriations	Carryforward
	Zhao	1	-	-	-

Project Description:

Rehabilitation of Cordillera Tank including interior and exterior coating, valve and appurtenance upgrades and replacements, restoration of deteriorated asphalt, and work to ensure up-to-date compliance for safety and water quality equipment.

	FY 22-23 Appropriations	FY 22-23 Budget	FY 23-24 Appropriations	Future Year Appropriations	Project Total
Recycled Water Conservation Fund					
LV Share Amount (70.6%)	975,657	975,657	-	-	
TWSD Share Amount (29.4%)	406,293	406,293	-	-	
Project Totals	1,381,950	1,381,950	-	-	1,381,950
Project Offset		(1,170,000)			(1,170,000)
Net Project					211,950

Recycled Water Summary

	FY 22-23 Carryforward	FY 22-23 Appropriations	FY 23-24 Appropriations
LV Share Amount (70.6%)	-	1,438,657	577,200
TWSD Share Amount (29.4%)	-	406,293	-
	-	1,844,950	577,200
Project Offsets		(1,170,000)	-
Net Appropriation		674,950	577,200



Capital Improvement Project Detail Fiscal Years 2022-24

Potable Water Summary

	Carryforward	FY 22-23 Appropriations	FY 23-24 Appropriations
PW Construction	508,750	743,499	246,420
PW Replacement	5,635,062	7,836,292	8,643,707
Total Potable Water	6,143,812	8,579,791	8,890,127
Project Offsets		(4,201,602)	
Net Appropriation		10,522,001	

Recycled Water Summary

	Carryforward	FY 22-23 Appropriations	FY 23-24 Appropriations
LV Share Amount (70.6%)	-	1,438,657	577,200
TWSD Share Amount (29.4%)	-	406,293	-
	-	1,844,950	577,200
Project Offsets		(1,170,000)	
Net Appropriation		674,950	

Sanititation Summary

	Carryforward	FY 22-23 Appropriations	FY 23-24 Appropriations	FY 22-23 Budget
LV Share Amount (70.6%)	5,216,176	4,714,830	20,445,003	9,931,006
TWSD Share Amount (29.4%)	2,172,175	1,963,400	8,349,017	4,135,575
	7,388,351	6,678,230	28,794,020	14,066,581
			Project Offsets:	-

Grand Total

	Carryforward	FY 22-23 Appropriations	FY 23-24 Appropriations
LV Share Amount (70.6%)	11,359,988	14,733,278	29,912,330
TWSD Share Amount (29.4%)	7,807,237	10,205,985	16,992,724
	19,167,225	24,939,263	46,905,054
Project Offsets		(5,371,602)	
Net Appropriation		38,734,886	
LV Share Amount (70.6%)		21,065,644	
TWSD Share Amount (29.4%)		17,669,242	

Las Virgenes Municipal Water District

FY 2021-22 Potable Water Sales & Revenues

July - Dec.					Jan.-June				Total
Tier	Block Rate	Actual Sales (Hcf)	Zone surcharges	Calculated Revs (incl Zones)	Block Rate	Estimated Sales (Hcf)	Zone surcharges	Calculated Revs (incl Zones)	Calculated Revs (incl Zones)
Residential Single-family Dwelling Customers									
1	\$2.85	726,254	\$0	\$2,069,824	\$3.30	696,525	\$0	\$2,298,533	
2	\$3.50	1,897,291	\$0	\$6,640,519	\$4.11	1,184,249	\$0	\$4,867,263	
3	\$4.20	602,940	\$0	\$2,532,348	\$4.81	344,831	\$0	\$1,658,637	
4	\$5.22	445,577	\$0	\$2,325,912	\$6.03	278,244	\$0	\$1,677,811	
Subtotal Commodity		3,672,062	\$1,098,763	\$13,568,602		2,503,849	\$709,168	\$10,502,244	\$24,070,847
Base Meter Service Charges				\$4,003,067				\$4,304,141	\$8,307,208
Total Revenues				\$18,670,432				\$15,515,553	\$34,185,986
Commercial Customers									
1	\$2.85	183,852	\$0	\$523,978	\$3.30	266,577	\$0	\$879,704	
2	\$3.50	143,168	\$0	\$501,088	\$4.11	69,148	\$0	\$284,198	
3	\$4.20	38,591	\$0	\$162,082	\$4.81	27,893	\$0	\$134,165	
4	\$5.22	14,342	\$0	\$74,865	\$6.03	10,258	\$0	\$61,856	
Subtotal Commodity		379,953	\$79,176	\$1,262,014		373,876	\$46,451	\$1,359,923	\$2,621,937
Base Meter Service Charges				\$687,569				\$732,902	\$1,420,471
Total Revenues				\$2,028,759				\$2,139,276	\$4,168,035
Multi-family Dwelling Customers (a)									
1	\$2.85	197,835	\$0	\$563,830	\$3.30	197,337	\$0	\$574,533	
2	\$3.50	34,735	\$0	\$121,573	\$4.11	22,168	\$0	\$64,974	
3	\$4.20	27,625	\$0	\$116,025	\$4.81	26,159	\$0	\$47,645	
4	\$5.22	18,016	\$0	\$94,044	\$6.03	15,876	\$0	\$27,463	
Subtotal Commodity		278,211	\$47,353	\$895,471		261,540	\$41,387	\$714,615	\$1,610,086
Base Meter Service Charges				\$489,616				\$531,882	\$1,021,498
Total Revenues				\$1,432,440				\$1,287,884	\$2,720,324
Irrigation Customers									
1	\$2.85	135,039	\$0	\$384,861	\$3.30	70,379	\$0	\$253,181	
2	\$3.50	25,855	\$0	\$90,493	\$4.11	12,780	\$0	\$57,127	
3	\$4.20	38,594	\$0	\$162,095	\$4.81	19,350	\$0	\$79,515	
4	\$5.22	113	\$0	\$590	\$6.03	36	\$0	\$217	
Subtotal Commodity		199,601	\$35,895	\$638,038		102,545	\$19,135	\$390,040	\$1,028,078
Base Meter Service Charges				\$116,620				\$124,416	\$241,036
Total Revenues				\$790,553				\$533,591	\$1,324,144
Temporary Customers									
1	\$7.83	0	\$0	\$0	\$9.05	0	\$0	\$0	
2	\$7.83	0	\$0	\$0	\$9.05	0	\$0	\$0	
3	\$7.83	0	\$0	\$0	\$9.05	0	\$0	\$0	
4	\$7.83	17,626	\$0	\$138,012	\$9.05	9,433	\$0	\$144,912	
Subtotal Commodity Sal		17,626	\$6,721	\$138,012		9,433	\$8,904	\$144,912	\$282,924
Base Meter Charges				\$156,133				\$158,641	\$314,774
Total Temporary Charges				\$300,866				\$312,457	\$613,323
Total Potable Customers									
1	\$2.85	1,242,980	\$0	\$3,542,493	\$3.30	1,230,818	\$0	\$4,005,951	
2	\$3.50	2,101,049	\$0	\$7,353,672	\$4.11	1,288,345	\$0	\$5,273,563	
3	\$4.20	707,750	\$0	\$2,972,550	\$4.81	418,233	\$0	\$1,919,962	
4	\$5.22	495,674	\$0	\$2,633,422	\$6.03	313,847	\$0	\$1,912,259	
Total Potable Water Sal		4,547,453	\$1,267,908	\$16,502,137		3,251,243	\$825,045	\$13,111,735	\$29,613,872
Base Meter Charges				\$5,453,005				\$5,851,982	\$11,304,987
Grand Total Water Charges				\$23,223,050				\$19,788,762	\$43,011,812

10,440

7,464

17,903

Estimated Sales - FY 2022-23	11,637 AF	\$28,865,732
Estimated Revenue Adj from Rate Study		\$1,443,287
MWD Water Cost Passthru		\$2,094,141
Estimated Water Revenue FY 2022-23		\$32,403,160
Estimated Sales - FY 2023-24	14,322 AF	\$37,263,634
Estimated Revenue Adj from Rate Study		\$1,863,182
MWD Water Cost Passthru		\$1,208,592
Estimated Water Revenue FY 2023-24		\$40,335,408

LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL SUMMARY FY2022-23 TO FY2023-24

FY22-24 Available Cash projection

(Excludes TWSD share-CIP)

	<u>Potable</u>	<u>Recycled</u>	<u>Sanitation</u>	<u>Total</u>
Cash as of 3.31.2022	39,246,759	23,729,137	27,714,032	90,689,927
less remaining AMR proceeds	(2,898,079)			(2,898,079)
Projected Operating Income for 4th quarter (conservative)	-	-	-	-
Projected Ending Cash 6/30/2022	36,348,680	23,729,137	27,714,032	87,791,848
Projected Operating Income FY22/23	701,657	1,057,078	3,203,393	4,962,128
less CIP Year 1 including carryover (excludes PWP)	(11,015,306)	(504,331)	(6,986,228)	(18,505,865)
less PWP Year 1 (PW 11%, Recycled 35%, Sanitation 54%)	(398,208)	(1,267,027)	(1,954,841)	(3,620,076)
Projected Ending Cash 6/30/2023	25,636,822	23,014,857	21,976,356	70,628,035
less 25% Operating Reserve Requirement	(8,750,000)	(1,000,000)	(4,000,000)	(13,750,000)
less (3 yr Depr) Replacement Fund Reserves	(10,995,168)	(450,000)	(413,832)	(11,859,000)
Projected Available Cash after Reserve Requirements Met 6/30/2023	5,891,654	21,564,857	17,562,524	45,019,035

Projected Beginning Cash as of 7.1.2023	25,636,822	23,014,857	21,976,356	70,628,035
Projected Operating Income FY23/24	2,602,115	3,262,664	2,878,351	8,743,130
less CIP Year 2 including carryover (excludes PWP)	(9,023,127)	(405,284)	(11,010,249)	(20,438,660)
less PWP Year 2 (PW 11%, Recycled 35%, Sanitation 54%)	(1,029,076)	(3,274,332)	(5,051,826)	(9,355,234)
Projected Ending Cash 6/30/2024*	18,186,735	22,597,905	8,792,631	49,577,271
less 25% Operating Reserve Requirement	(10,250,000)	(1,000,000)	(4,250,000)	(15,500,000)
less (3 yr Depr) Replacement Fund Reserves	(10,995,168)	(450,000)	(413,832)	(11,859,000)
Projected Available Cash after Reserve Requirements Met 6/30/2024	(3,058,433)	21,147,905	4,128,799	22,218,271

Las Virgenes Municipal Water District Index to Statistical Section

This part of the Las Virgenes Municipal Water District's budget document presents detailed information about the District's overall financial health.

Contents:

Financial Trends - These schedules contain information to help the reader understand how the District's financial performance and well-being have changed over time.

- Net Position
- Changes in Net Position

Revenue Capacity - These schedule contain information to help the reader assess the District's most significant revenue source.

- Revenue Base
- Revenue Rates
- Principal Revenue Payers

Debt Capacity - These schedule present information to help the reader assess the affordability of the district's current levels of outstanding debt and the District's ability to issue additional debt in the future.

- Ratios of Outstanding Debt by Type
- Ratios of General Bonded Debt Outstanding
- Direct and Overlapping District Debt
- Pledged-Revenue Coverage

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

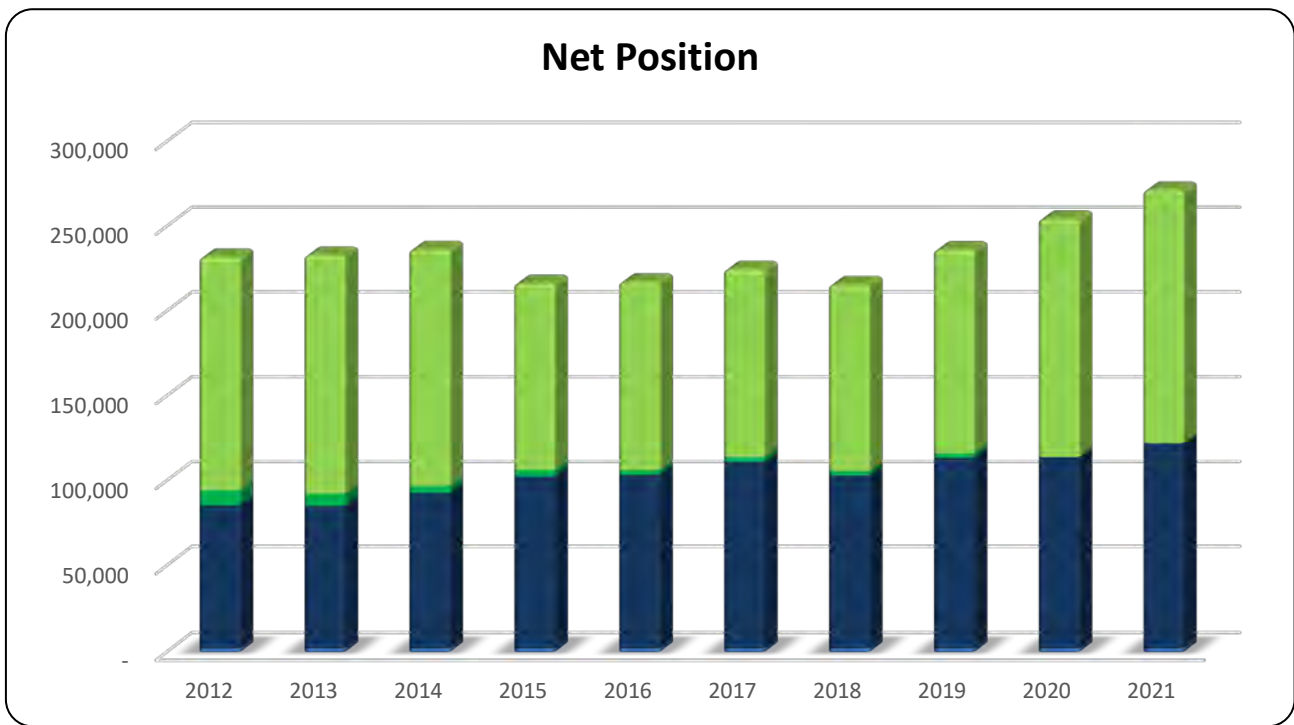
- Demographic and Economic Statistics
- Principal Employers

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

- Full-Time Equivalent District Employees by Function
- Operating Indicators by Function
- Capital Assets Statistics by Function
- Annual Water and Sewer Capacity Fee Deposits Reports

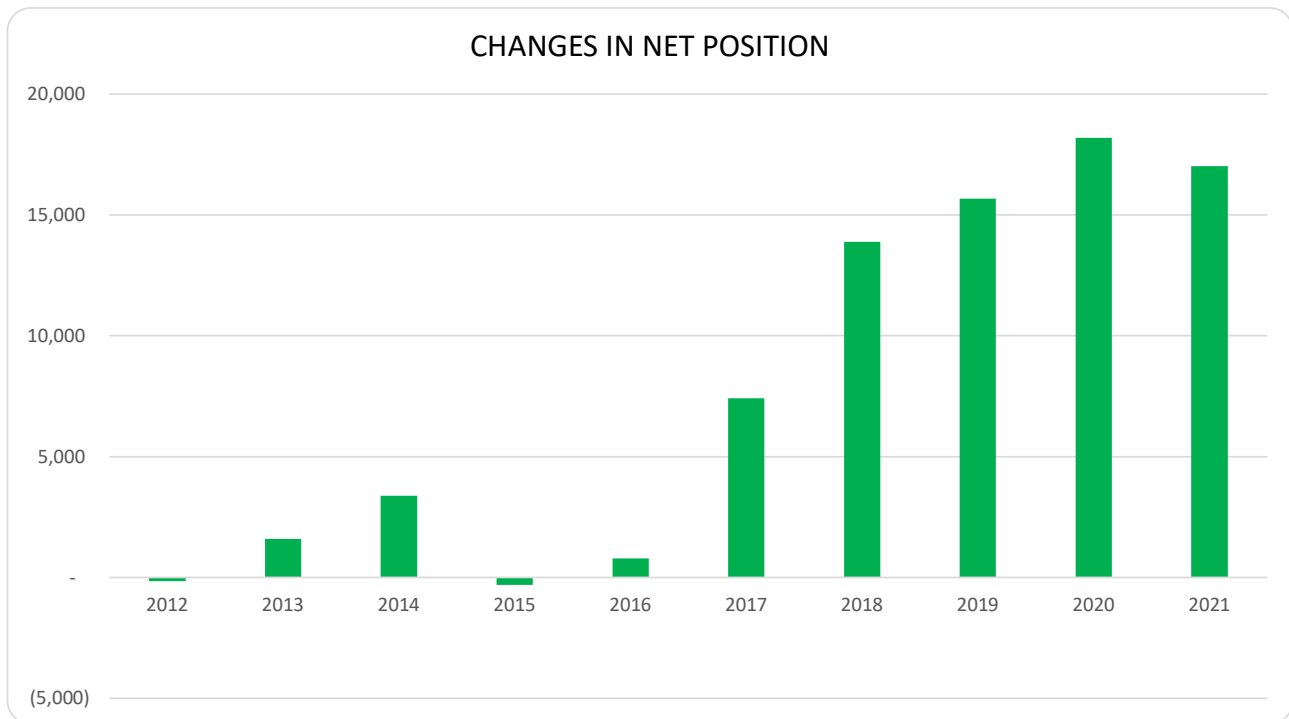
**LAS VIRGENES MUNICIPAL WATER DISTRICT
NET POSITION
LAST TEN FISCAL YEARS
(in thousands of dollars)**

<u>Fiscal Year</u>	<u>Net Investment in Capital Assets</u>	<u>Restricted Net Position</u>	<u>Unrestricted Net Position (deficit)</u>	<u>Total Net Position</u>
2012	83,425	8,523	137,785	229,733
2013	82,870	7,208	140,793	230,871
2014	90,476	4,106	139,671	234,253
2015	100,170	3,881	110,269	214,320
2016	101,272	2,634	111,195	215,101
2017	108,930	2,654	110,928	222,512
2018	100,815	2,683	110,014	213,512
2019	111,254	2,734	120,033	234,021
2020	111,697	19	140,495	252,211
2021	119,866	-	149,358	269,224



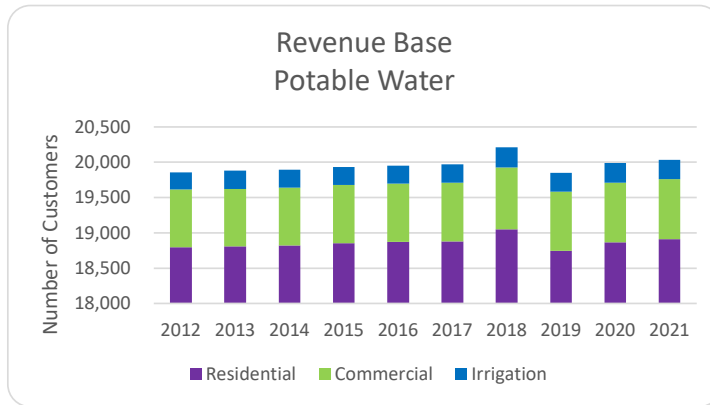
**LAS VIRGENES MUNICIPAL WATER DISTRICT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(in thousands of dollars)**

<u>Fiscal Year</u>	Total Operating Revenue	Total Operating Expense	Net Revenue / (Expense)	Total Non Operating Income (Expense)	Changes in Net Position
2012	49,917	50,866	(949)	804	(145)
2013	55,235	53,490	1,745	(157)	1,587
2014	60,220	57,691	2,529	852	3,381
2015	57,174	57,909	(735)	428	(307)
2016	53,406	54,055	(649)	1,430	781
2017	60,415	53,716	6,699	712	7,411
2018	69,283	52,888	16,395	(2,501)	13,894
2019	68,874	53,829	15,045	633	15,678
2020	67,418	45,204	22,214	(4,027)	18,187
2021	75,058	47,542	27,516	(10,503)	17,013

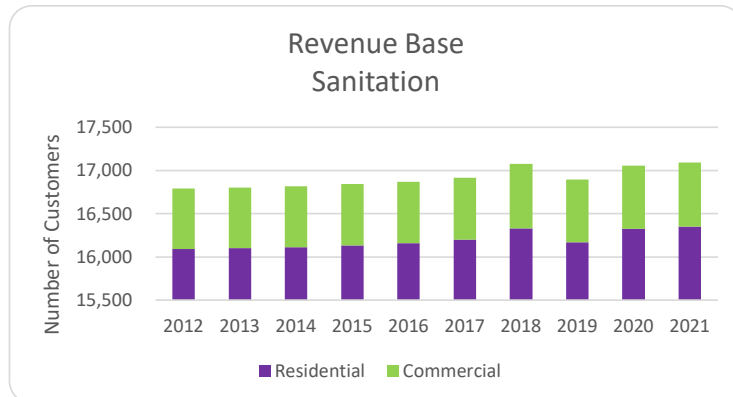


**Las Virgenes Municipal Water District
Revenue Base
Last Ten Fiscal Years**

Potable Water					
Fiscal Year	Operating Revenue in thousand \$	Number of Customers			Total
		Residential	Commercial	Irrigation	
		2012	31,205	18,799	
2013	35,639	18,806	818	255	19,879
2014	41,177	18,820	820	253	19,893
2015	37,547	18,853	825	257	19,935
2016	34,019	18,873	825	255	19,953
2017	39,962	18,881	832	257	19,970
2018	46,250	19,053	874	287	20,214
2019	44,316	18,745	836	266	19,847
2020	45,511	18,863	845	279	19,987
2021	54,731	18,908	850	279	20,037



Sanitation				
Fiscal Year	Operating Revenue in thousand \$	Number of Customers		Total
		Residential	Commercial	
		2012	16,394	
2013	16,588	16,100	702	16,802
2014	16,552	16,113	704	16,817
2015	16,726	16,133	712	16,845
2016	17,050	16,157	711	16,868
2017	18,614	16,202	715	16,917
2018	18,818	16,328	749	17,077
2019	18,923	16,171	724	16,895
2020	18,836	16,323	734	17,057
2021	18,695	16,350	740	17,090



Las Virgenes Municipal Water District

Revenue Rates

Last Ten Fiscal Years

NOTE: Effective January 1, 2016, the District implemented a new water budget based rate structure. "-" indicates no rate established

Potable Water Rates for Residential and Commercial Customers:

Readiness to Serve Charge

Meter Size	7/1/2011	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	Monthly 1/1/2020	Monthly 3/1/2021
3/4"	\$ 27.40	\$ 28.77	\$ 30.21	\$ 31.73	\$ 18.30	\$ 21.73	\$ 25.43	\$ 29.42	\$ 33.72	\$ 35.86
1"	40.35	42.37	44.49	46.72	29.47	35.14	41.25	47.87	54.97	58.14
1-1/2"	72.71	76.35	80.17	84.18	57.39	68.65	80.80	90.95	108.07	113.82
2"	112.00	117.60	123.48	129.66	90.89	108.86	128.26	149.25	171.80	180.66
3"	215.00	225.75	237.04	248.90	196.97	236.20	278.55	324.37	373.61	392.27
4"	332.00	348.60	366.03	384.34	353.30	423.85	500.02	582.48	671.00	704.12
6"	655.00	675.75	722.14	758.25	894.89	1,073.94	1,267.29	1,476.47	1,701.28	1,784.47
8"	1,044.00	1,096.20	1,151.01	1,208.57	1,564.89	1,878.17	2,216.48	2,582.49	2,975.84	3,120.98
10"	1,497.00	1,571.85	1,650.45	1,732.98	2,346.55	2,816.44	3,323.86	3,872.84	4,462.83	4,680.25

Volume Charges (per 100 cubic feet of water use)

	1/1/2012	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021
Tier 1	\$ 1.78	\$ 1.98	\$ 2.19	\$ 2.31	\$ 2.36	\$ 2.46	\$ 2.59	\$ 2.71	\$ 2.85	\$ 3.14
Tier 2	2.15	2.37	2.60	2.80	3.18	3.24	3.32	3.41	3.50	3.50
Tier 3	3.02	3.29	3.56	3.81	3.96	4.00	4.06	4.16	4.20	4.20
Tier 4	4.35	4.68	5.02	5.34	4.98	5.02	5.08	5.14	5.22	5.22
Tier 1 End(Hcf)	16.00	16.00	16.00	16.00	varies	varies	varies	varies	varies	varies
Tier 2 End(Hcf)	67.00	67.00	67.00	67.00	by water	by water	by water	by water	by water	by water
Tier 3 End(Hcf)	200.00	200.00	200.00	200.00	budget	budget	budget	budget	budget	budget

Elevation Surcharges (per 100 cubic feet of water use)

	2011-2012	01/01/2013	01/01/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021
Zone 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Zone 2	0.36	0.38	0.40	0.42	0.42	0.44	0.46	0.52	0.52	0.47
Zone 3	0.62	0.66	0.70	0.74	0.98	1.03	1.08	1.19	1.19	1.10
Zone 4	1.09	1.15	1.21	1.28	1.56	1.64	1.72	1.82	1.82	1.88
Zone 5	2.19	2.30	2.42	2.55	-	-	-	-	-	-

Monthly Recycled Water Charges:

Readiness to Serve Charge

Meter Size	7/1/2011	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021
3/4"	-	-	-	-	\$ 9.15	\$ 13.04	\$ 19.08	\$ 25.01	\$ 33.72	\$ 28.79
1"	-	-	-	-	14.74	21.09	30.94	40.69	54.97	46.31
1-1/2"	-	-	-	-	28.70	41.19	60.60	79.86	108.07	90.09
2"	-	-	-	-	45.45	65.32	96.20	126.87	171.80	142.64
3"	-	-	-	-	98.49	141.72	208.92	275.72	373.61	309.03
4"	-	-	-	-	176.65	254.31	375.02	495.07	671.00	554.24
6"	-	-	-	-	447.45	644.37	950.47	1,255.00	1,701.28	1,403.71
8"	-	-	-	-	782.45	1,126.91	1,662.36	2,195.12	2,975.84	2,454.60
10"	-	-	-	-	1,173.28	1,689.87	2,492.90	3,291.92	4,462.83	3,680.64

Las Virgenes Municipal Water District

Revenue Rates

Last Ten Fiscal Years

Volume Charges (per 100 cubic feet of water use)

	1/1/2011	1/1/2013	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021
Tier 1	\$ 1.04	\$ 1.07	\$ 1.09	\$ 1.18	\$ 1.19	\$ 1.19	\$ 1.18	\$ 1.16	\$ 1.24
Tier 2	1.36	1.40	1.42	2.91	2.83	2.67	2.52	2.27	2.61
Tier 3	2.16	2.23	2.26	3.73	3.67	3.52	3.37	3.13	4.97
Tier 4	3.36	3.46	3.51	-	-	-	-	-	-

Elevation Surcharges (per 100 cubic feet of water use)

	1/1/2011	1/1/2013	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021
L.V. Valley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East/West	0.23	0.24	0.24	0.33	0.34	0.35	0.36	0.37	0.30

Bi-Monthly Sewer Service Charges:

	2011-2012	7/1/2013	7/1/2014	7/1/2013	7/1/2014
Residential					
Single-family	\$ 108.00	\$74.31-\$108.56	\$75.80-\$110.74	\$74.31-\$108.56	\$75.80-\$110.74
Multi-family	68.03	68.59	69.97	68.59	69.97

Commercial

ERU-based Charge	\$ 90.79	\$ 91.35	\$ 91.35	\$ 91.35	\$ 91.35
Account Service	17.21	17.21	17.21	17.21	17.21
Base Water Use:					
Class 1 (Hcf)	29.50	29.50	29.50	29.50	29.50
Per hcf of water	3.08	3.10	3.10	3.10	3.10
Class 2 (Hcf)	17.30	17.30	17.30	17.30	17.30
Per hcf of water	5.25	5.29	5.29	5.29	5.29
Class 3 (Hcf)	11.40	11.40	11.40	11.40	11.40
Per hcf of water	7.96	8.02	8.02	8.02	8.02

Monthly Sewer Charge

	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021
Residential						
Household Size:						
1	\$ 21.37	\$ 21.37	\$ 21.82	\$ 22.27	\$ 22.73	\$ 23.59
2	35.75	35.75	36.51	37.27	38.04	39.47
3	50.13	50.13	51.20	52.27	53.35	55.36
4	64.51	64.51	65.89	67.27	68.66	71.24
5	78.90	78.90	80.58	82.27	83.97	87.12
6 or more	93.28	93.28	95.27	97.27	99.28	103.01
Commercial						
Account Charge	\$ 6.98	\$ 6.98	\$ 7.12	\$ 7.27	\$ 7.42	\$ 7.70
Base Charge, inclusive of 6.6 hcf/ERU						
Class 1	\$ 41.94	\$ 41.94	\$ 42.78	\$ 43.64	\$ 44.52	\$ 46.19
Class 2	57.82	57.82	58.98	60.16	61.37	63.68
Class 3	76.56	76.56	78.10	79.67	81.27	84.32
Class 4	96.36	96.36	98.29	100.26	102.27	106.11
Per Excess ERU						
Class 1	\$ 6.35	\$ 6.35	\$ 6.48	\$ 6.61	\$ 6.75	\$ 7.01
Class 2	8.75	8.75	8.93	9.11	9.30	9.65
Class 3	11.58	11.58	11.82	12.06	12.31	12.78
Class 4	14.58	14.58	14.88	15.18	15.49	16.08

Las Virgenes Municipal Water District
Principal Revenue Payers
Current Fiscal Year and Nine Years Ago

Potable Water Customer Name	2021			2012		
	Potable Water Revenue	Rank	Percentage of Total Operating Revenue	Potable Water Revenue	Rank	Percentage of Total Operating Revenue
Westlake Wellbeing Properties	299,576	1	0.57%	151,352	2	0.32%
Calabasas Crest LTD	\$ 286,527	2	0.55%	\$ 90,035	9	0.19%
The Cheesecake Factory	214,219	3	0.41%	122,458	3	0.26%
Summit Mobile Park	212,374	4	0.41%			
Woodland Park Mobile Estates	199,656	5	0.38%			
Westpark Condominiums	190,155	6	0.36%			
Town & Country HOA	187,007	7	0.36%			
Mountain View-Venture II LLC	166,572	8	0.32%	97,471	7	0.21%
Seminole Springs Mobile Home Pk	142,026	9	0.27%			
City of Calabasas	118,524	10	0.23%			
Malibu Golf Club, LLC				337,398	1	0.72%
ERP-Operating LTD Partnership				122,422	4	0.26%
LACO Internal Service Department				112,912	5	0.24%
Malibu Conference Center				107,731	6	0.23%
Malibu Canyon Apartments				92,063	8	0.20%
Oakview Garden Homes				74,770	10	0.16%
Total	\$ 2,016,636		3.86%	\$ 1,308,612		2.77%

Sanitation Customer Name	2021			2012		
	Sanitation Revenue	Rank	Percentage of Total Operating Revenue	Sanitation Revenue	Rank	Percentage of Total Operating Revenue
Knight Calabasas LLC (1)	278,077	1	1.49%			
Pepperdine University	\$ 263,513	2	1.41%	\$ 99,246	10	0.21%
Calabasas Crest LTD	259,996	3	1.39%			
City of Calabasas	137,721	4	0.74%			
Knight Calabasas LLC (2)	99,279	5	0.53%			
LA County Sanitation District	88,595	6	0.47%			
Pierce Brothers Valley Oaks	86,286	7	0.46%			
Westlake Wellbeing Properties	68,897	8	0.37%			
City of Westlake Village	59,979	9	0.32%	260,917	1	0.55%
Knight Calabasas (3)	58,755	10	0.31%			
Malibu Canyon Apartments	-		-	258,180	2	0.55%
Archstone Communities Calabasas	-		-	224,137	3	0.48%
LVUSD	-		-	173,754	4	0.37%
The Cheesecake Factory	-		-	163,407	5	0.35%
Archstone -Smith	-		-	124,790	6	0.26%
Annandale II HOA	-		-	112,726	7	0.24%
ERP-Operating LTD Partnership	-		-	112,403	8	0.24%
Oak Park Calabasas HOA	-		-	107,025	9	0.23%
Total	\$ 1,401,098		7.50%	\$ 1,636,585		3.48%

Las Virgenes Municipal Water District
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years (dollars in thousands, except per capita)

Fiscal Year	Business-Type Activities		Total	Percentage of Personal Income (2)	Per Capita (1)
	Refunding Revenue Bonds	Capital Lease Payable			
2012	25,944	94	26,038	0.74%	1,551
2013	24,230	71	24,301	0.66%	1,446
2014	22,585	61	22,646	0.64%	1,347
2015	20,745	36	20,781	0.56%	1,234
2016	18,820	105	18,925	0.53%	1,122
2017	16,795	84	16,879	0.46%	998
2018	14,670	63	14,733	0.38%	863
2019	12,460	40	12,500	0.33%	740
2020	- (2)	16	16	0.00%	1
2021	-	-	-	0.00%	-

Note:

- (1) Per Capita is based on number of customers for the District.
- (2) Refunding Revenue Bonds Paid in Full in FY 2020.

Las Virgenes Municipal Water District
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years (dollars in thousands, except per capita)

<u>Fiscal Year</u>	<u>Business-Type Activities Refunding Revenue Bonds</u>	<u>Total</u>	<u>Percentage of Gross Revenue for Bond Coverage</u>	<u>Per Capita (1)</u>
2012	25,944	25,944	145.39%	1,545
2013	24,230	24,230	132.82%	1,442
2014	22,585	22,585	124.44%	1,343
2015	20,745	20,745	119.95%	1,232
2016	18,820	18,820	108.17%	1,116
2017	16,795	16,795	90.23%	993
2018	14,670	14,670	77.96%	859
2019	12,460	12,460	65.85%	737
2020	-	-	0.00%	-
2021	-	-	0.00%	-

Note:

- (1) Per Capita is based on number of customers for the District.
- (2) Refunding Revenue Bonds Paid in Full in FY 2020.

LAS VIRGENES MUNICIPAL WATER DISTRICT

2020-21 Assessed Valuation: \$ 26,320,116,704

	Total Debt <u>6/30/2021</u>	<u>% Applicable (1)</u>	District's Share of <u>Debt 6/30/21</u>	
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>				
Metropolitan Water District	\$ 26,830,000	0.807	\$ 216,518	
Los Angeles Community College District	\$ 4,409,250,000	2.613	\$ 115,213,703	
Santa Monica Community College District	\$ 602,706,799	1.813	\$ 10,927,074	
Las Virgenes Joint Unified School District	\$ 112,682,938	95.272	\$ 107,355,289	
Los Angeles Unified School District	\$ 10,864,555,000	0.124	\$ 13,472,048	
Santa Monica-Malibu Unified School District	\$ 556,386,656	1.810	\$ 10,070,598	
Santa Monica-Malibu Unified School District School Facilities Improvement District No. 2	\$ 29,990,000	5.494	\$ 1,647,651	
City of Los Angeles	\$ 627,460,000	0.023	\$ 144,316	
Las Virgenes Municipal Water District	\$ -	100.000	\$ -	(2)
City of Calabasas Community Facilities District No. 1998-1	\$ 2,490,520	100.000	\$ 2,490,520	
City of Calabasas Community Facilities District No. 2001-1	\$ 14,437,880	100.000	\$ 14,437,880	
TOTAL GROSS DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 275,975,597	
Less: Los Angeles Unified School District General Obligation Bonds, Election of 2005 Qualified School Construction Bonds: Amount accumulated in Interest and Sinking Fund and Set Aside for Repayment			<u>\$ 109,442</u>	
TOTAL NET DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 275,866,155	
<u>OVERLAPPING GENERAL FUND DEBT:</u>				
Los Angeles County General Fund Obligations	\$ 2,618,507,256	1.540	\$ 40,325,012	
Los Angeles County Superintendent of Schools Certificates of Participation	\$ 4,565,373	1.540	\$ 70,307	
Santa Monica Community College District General Fund Obligations	\$ 10,254,607	1.813	\$ 185,916	
Las Virgenes Joint Unified School District Certificates of Participation	\$ 9,517,975	95.272	\$ 9,067,965	
Los Angeles Unified School District Certificates of Participation	\$ 130,970,000	0.124	\$ 162,403	
Santa Monica-Malibu Unified School District Certificates of Participation	\$ 27,911,162	1.810	\$ 505,192	
City of Agoura Hills General Fund Obligations	\$ 12,055,000	100.000	\$ 12,055,000	
City of Calabasas Certificates of Participation	\$ 37,645,000	99.201	\$ 37,344,216	
City of Los Angeles General Fund Obligations	\$ 1,436,964,460	0.023	\$ 330,502	
City of Westlake Village Certificates of Participation	\$ 14,475,000	100.000	\$ 14,475,000	
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 114,521,513	
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$ 5,895,000	100.000	\$ 5,895,000	
TOTAL DIRECT DEBT			\$ -	
TOTAL GROSS OVERLAPPING DEBT			\$ 396,392,110	
TOTAL NET OVERLAPPING DEBT			\$ 396,282,668	
GROSS COMBINED TOTAL DEBT			\$ 396,392,110	(3)
NET COMBINED TOTAL DEBT			\$ 396,282,668	

(1) The percentage of overlapping debt applicable to the district is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the district divided by the overlapping district's total taxable assessed value.

(2) Excludes revenue issues.

(3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue bonds and non-bonded capital lease obligations.

Ratios to 2020-21 Assessed Valuation:

Direct Debt	0.00%
Total Gross Direct and Overlapping Tax and Assessment Debt	1.05%
Total Net Direct and Overlapping Tax and Assessment Debt	1.05%
Gross Combined Total Debt	1.51%
Net Combined Total Debt	1.51%

<u>Ratios to Redevelopment Successor Agency Incremental Valuation</u>	<u>\$838,989,685</u>
Total Overlapping Tax Increment Debt	0.70%

Source: California Municipal Statistics, Inc.

Las Virgenes Municipal Water District
Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands except coverage)

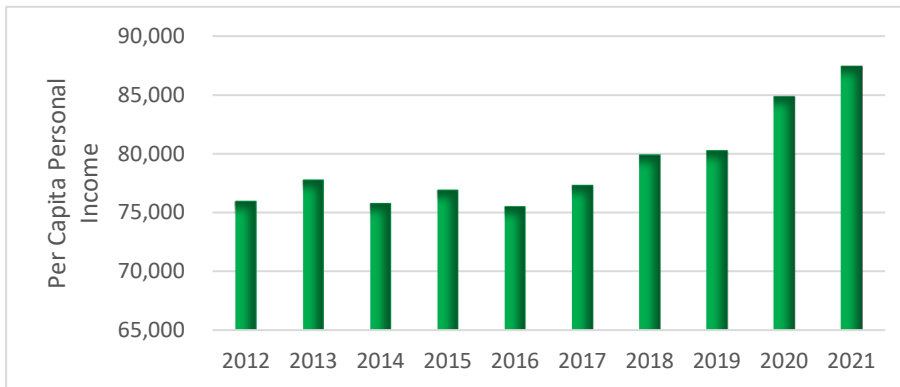
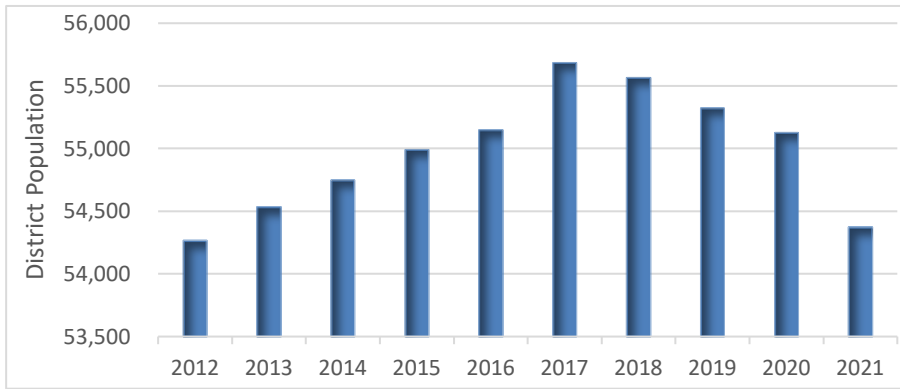
Fiscal Year	Refunding Revenue Bonds						Coverage
	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service			
				Principal	Interest		
2012	17,845	10,077	7,768	1,690	1,065	2.82	
2013	18,243	10,209	8,034	1,725	1,031	2.92	
2014	18,149	10,692	7,457	1,765	987	2.71	
2015	17,429	10,653	6,776	1,840	903	2.47	
2016	17,398	10,260	7,138	1,925	814	2.61	
2017	18,613	10,584	8,029	2,025	731	2.91	
2018	18,818	11,449	7,369	2,125	610	2.69	
2019	18,923	11,803	7,120	2,210	531	2.60	
2020	- (3)	-	-	-	-	-	
2021	-	-	-	-	-	-	

Note:

- (1) Gross revenues include operating, non-operating, and capacity fee revenues.
- (2) Operating expenses exclude depreciation and amortization.
- (3) On December 1, 2009, the District issued 2009 Sanitation Refunding Revenue Bonds to advance refund 1998 Bonds. From fiscal year 2010 and going forward, gross revenue and operating expenses are for sanitation operations only, and the debt service expense shown is maximum debt service for the Bond. This was paid in full in FY2020.

Las Virgenes Municipal Water District Demographic and Economic Statistics Last Ten Years

Year	Population within District	Total Personal Income (dollars in thousands)	Per Capita Personal Income	Unemployment Rate
2012	54,266	3,531,517	76,001	4.8%
2013	54,532	3,657,713	77,814	4.0%
2014	54,747	3,549,122	75,837	3.7%
2015	54,989	3,689,946	76,963	5.2%
2016	55,148	3,541,560	75,538	4.3%
2017	55,683	3,683,941	77,343	3.6%
2018	55,564	3,874,981	79,931	3.1%
2019	55,321	3,821,856	80,325	3.1%
2020	55,123	4,154,791	84,912	3.5%
2021	54,783	4,295,500	88,116	6.2%



Note:

(1) Data is for the District's service area and includes City of Calabasas, City of Hidden Hills, City of Agoura Hills, City of Westlake Village.

(2) Amounts for prior years are restated with the most recent available information.

Sources:

Cities of Calabasas, Hidden Hills, Agoura Hills, Westlake Village Annual Financial Reports

California Department of Finance, Bureau of Economic Analysis

Bureau of Labor Statistics

Las Virgenes Municipal Water District
Principal Employers
Current Fiscal Year and Nine Years Ago

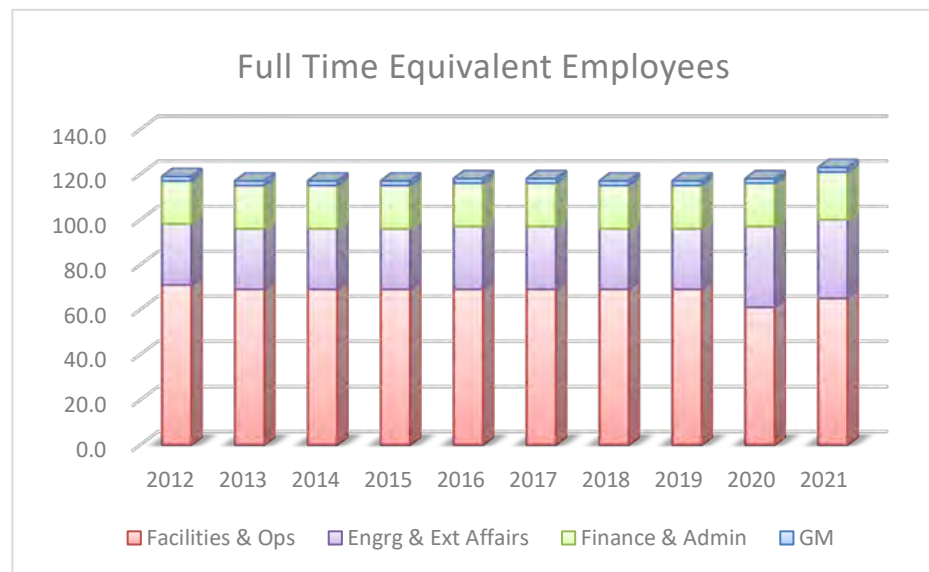
Employer by Industry	2021			2012		
	Number of Employees	Rank	Percentage of Total Area Employment	Number of Employees	Rank	Percentage of Total Area Employment
Finance and Insurance	2,352	1	6.82%	2,905	1	10.88%
Government & Education	1,716	2	4.98%	2,698	2	10.11%
Retail Trade	1,654	3	4.80%	1,150	3	4.31%
Professional and Technical Services	1,448	4	4.20%	965	4	3.61%
Hotel & Tourism	787	5	2.28%	720	6	2.70%
Restaurants	776	6	2.25%	855	5	3.20%
Technology	338	7	0.98%	420	10	1.57%
Information	456	8	1.32%	585	7	2.19%
Manufacturing	198	9	0.57%	-		0.00%
Publishing	110	10	0.32%	425	9	1.59%
Wholesale				537	8	2.01%
Total	9,835		28.52%	11,260		31.30%

Notes:

Includes City of Calabasas, City of Hidden Hills, City of Agoura Hills, City of Westlake Village
Source for Cities of Calabasas, Agoura Hills and Westlake Village based on city's published ACFR.
City of Hidden Hills Source California EDD

Las Virgenes Municipal Water District
Full-time Equivalent District Employees by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Manager Office	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Facilities and Operations:										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
Facilities Maintenance	17.2	16.2	16.2	16.2	16.2	16.2	16.7	16.7	16.7	18.0
Water Treatment and Production	11.8	11.8	11.8	11.8	11.8	11.8	11.3	11.3	11.3	13.0
Reclamation	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	25.0
Construction	7.0	7.0	7.0	7.0	7.0	7.0	6.0	6.0	6.0	6.0
Technical Service	9.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0	-	-
<i>Subtotal</i>	<i>71.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>69.0</i>	<i>61.0</i>	<i>65.0</i>
Finance and Administration:										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance and Accounting	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Human Resources	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Information System	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	8.0
<i>Subtotal</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>19.0</i>	<i>21.0</i>
Engineering & External Affairs										
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Customer Service	19.0	19.0	19.0	19.0	20.0	20.0	19.0	19.0	19.0	18.0
Water Conservation	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Public Information	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Planning/New Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Technical Services	-	-	-	-	-	-	-	-	9.0	9.0
<i>Subtotal</i>	<i>27.0</i>	<i>27.0</i>	<i>27.0</i>	<i>27.0</i>	<i>28.0</i>	<i>28.0</i>	<i>27.0</i>	<i>27.0</i>	<i>36.0</i>	<i>35.0</i>
Total	119.0	117.0	117.0	117.0	118.0	118.0	117.0	117.0	118.0	123.0



**Las Virgenes Municipal Water District
Operating Indicators by Function
Last Ten Fiscal Years**

Water	Avg Daily Consumption (thousands of gallons)		
	New Connections	Water Main Leak Repairs	Avg Daily Consumption (thousands of gallons)
2011	15	28	16,954
2012	14	56	18,577
2013	51	39	19,879
2014	18	47	21,310
2015	15	83	18,132
2016	15	67	15,316
2017	11	48	16,202
2018	32	49	17,227
2019	19	51	16,566
2020	11	58	19,294
2021	12	58	22,173

Potable Water	Realized Capacity Fee Revenues		
	Connections	Deliveries (acre-feet)	Realized Capacity Fee Revenues
2011	20,240	18,988	\$ 283,662
2012	19,854	20,806	282,454
2013	19,879	22,264	513,062
2014	19,893	23,867	359,934
2015	19,935	20,307	342,868
2016	19,953	17,153	143,068
2017	19,970	18,146	138,833
2018	20,214	19,294	386,226
2019	19,847	18,553	641,334
2020	19,858	18,280	329,748
2021	20,037	20,478	\$ 2,230,498

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Average Daily Sewage Flow
Dry Weather Flow
(thousands of gallons)

0.009013999

Wastewater	Average Daily Sewage Flow Dry Weather Flow (thousands of gallons)				Realized Capacity Fee Revenues
	Connections	Tapia Plant	LVMWD	Triunfo Sanitation District	
2011	16,740	8,053	5,400	2,653	\$ 448,350.0
2012	16,792	7,610	5,983	2,627	918,600
2013	16,802	7,579	5,031	2,548	1,085,000
2014	16,817	7,281	4,880	2,401	1,124,550
2015	16,845	6,397	3,956	2,441	462,000
2016	16,868	6,109	3,667	2,442	224,000
2017	16,917	6,029	3,688	2,341	458,590
2018	17,077	6,246	3,941	2,305	790,921
2019	16,895	6,118	3,815	2,303	553,000
2020	17,057	6,340	3,890	2,450	1,089,141
2021	17,090	6,352	3,898	2,455	\$ 3,082,896

**Las Virgenes Municipal Water District
Capital Asset Statistics by Function
Last Ten Fiscal Years**

Potable Water	Water Main (miles)	Fire Hydrants (#)	Valves (#)	Storage Capacity (millions of gallons)	
				Reservoirs	Tanks
2011	383.6	3,138	4,419	3,100	33.3
2012	384.5	3,147	4,434	3,100	33.3
2013	387.1	3,154	4,452	3,100	33.3
2014	389.1	3,167	4,477	3,100	33.3
2015	389.3	3,172	4,485	3,100	33.3
2016	388.8	3,171	4,472	3,100	38.8
2017	389.2	3,175	4,447	3,100	38.8
2018	390.3	3,181	4,461	3,100	38.8
2019	391.5	3,192	4,489	3,100	38.8
2020	392.8	3,212	4,503	3,100	38.8
2021	383.0	3,215	4,497	3,100	38.8

Recycled Water	Water Main (miles)	Valves (#)	Storage Capacity (millions of gallons)	
			Reservoirs	Tanks
2011	65.5	344	19.3	5.6
2012	65.9	341	19.3	5.6
2013	65.9	342	19.3	5.6
2014	66.2	342	19.3	5.6
2015	66.2	342	19.3	5.6
2016	67.1	359	19.3	5.6
2017	68.1	365	19.3	5.6
2018	68.1	366	19.3	5.6
2019	68.1	367	19.3	5.6
2020	68.1	367	19.3	5.6
2021	68.3	371	19.3	5.6

Wastewater	Sanitary Sewers (miles)	Treatment Capacity (millions of gallons)
2012	56.2	16
2013	56.1	16
2014	56.9	16
2015	56.9	16
2016	56.9	16
2017	56.9	16
2018	56.8	16
2019	57.4	16
2020	57.4	16
2021	58.0	16

**Las Virgenes Municipal Water District
Annual Water & Sewer Capacity Fee Deposits Report
Per Government Code Section 66013 (d) and (e)
Fiscal Year Ended June 30, 2021**

Beginning Balance:			
Capacity Fees		\$ 8,180,999	
Developer Fees		841,902	
Interest		1,874,279	
Total Beginning Balance			\$ 10,897,180
Fees Collected:			
Capacity Fees	\$ 829,838		
Developer Fees	35,107		
Total Fees Collected		\$ 864,945	
Interest Earned			
Fees Available		\$ 38,269	
Applied to:			
Capital Costs Funded by:			
Capacity Fees	\$ 5,891,176		
Meter Installation	568,616		
Developer Fees	487,095		
Interest Earned	988,550		
Total Capital Costs		\$ 7,935,437	
Refunds		110,661	
Total Funds Applied		\$ 8,046,098	
Net Changes for the Year			(7,142,884)
Ending Balance:			
Capacity Fees		\$ 3,118,134	
Developer Fees		329,738	
Interest (1)		306,424	
Total Ending Balance			<u>\$ 3,754,296</u>

(1): Interest earned is not reflected as a liability on the Statement of Net Position.

California Government Code (CGC) Section 66013(c) requires the District to place capital facilities connection fees received and any interest income earned from the investment of these monies in a separate capital facilities fund. These monies are to be used solely for the purposes for which they were collected and not commingled with other District funds.

CGC Section 66013(d) requires the District to make certain information available to the public within 180 days after the close of each fiscal year. CGC Section 66013(e) allows the required information to be included in the District's annual financial report. The Annual Connection Fee Report shown above meets this requirement.

Capacity fees are imposed for initiating water and sewer connection service by the District at the request of the customer. No fees are imposed upon real property or upon persons as an incident of property ownership, but rather as a condition of service.

Developer fees are imposed for other services such as plan check, right-of-way, inspection and coring fees.

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