

ADOPTED 2 YEAR BUDGET

FISCAL YEAR
2024-25/2025-26

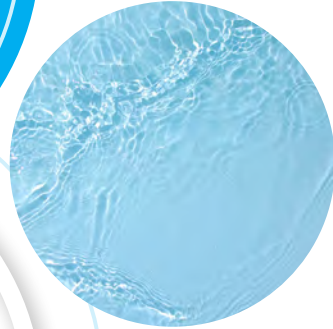


**LAS VIRGENES MUNICIPAL
WATER DISTRICT**



OUR VISION

Valuing Every Drop -
Bringing Water
Full Circle



OUR MISSION

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



OUR VALUES

Integrity
Respect
Commitment
Responsibility
Collaboration
Leadership



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

**Las Virgenes Municipal Water District
Fiscal Year 2024-25 / 2025-26
Board of Directors**



Jay Lewitt
President
Director,
Division 5



Leonard E. Polan
Vice President
Director,
Division 4



Andy Coradeschi
Treasurer
Director,
Division 2



Gary Burns
Secretary
Director
Division 3



Charles Caspary
Director,
Division 1

Executive Team

David Pedersen, P.E. - General Manager
W. Keith Lemieux - Counsel
Joe McDermott, P.E. - Assistant General Manager
Eric Schlageter, P.E. - Interim 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
Craig Jones, Resource Conservation Manager

Facilities and Operations

Veronica Hurtado, 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

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

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

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 2024-25 and 2025-26 budget.

Internal Services

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

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.





DATE: June 18, 2024

TO: LVMWD Customers
Board of Directors

It is my privilege to present the proposed operating and capital improvement projects budget plan for Fiscal Years 2024-25 and 2025-26. The District prepares a biennial budget to improve long-range and strategic planning. The Board approves the two-year budget plan and adopts the Fiscal Year 2024-25 budget. In the spring of 2025, 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 2025-26.

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 2024-26 budget coincides with drastically improved supplies from the State Water Project following two years of above normal precipitation and snowfall. Despite this wet period, it is imperative that customers of the District continue to utilize water as efficiently as possible. A major component of the District's Strategic Plan is to educate customers and provide them with tools to help them make conservation a way of life to meet the demands of a changing and increasingly variable climate.

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.

Diversification of Water Supply Portfolio

The District continues to sharpen its focus on plans to implement infrastructure improvements by its wholesaler, Metropolitan Water District of Southern California (MWD), and construct an interconnection with Los Angeles County Waterworks District No. 29, Malibu. These efforts are essential to provide the District with additional sources of supply that are independent of the State Water Project, including access to stored water in Diamond Valley Lake and available supplies from both the Colorado River Aqueduct and MWD's future Pure Water Southern California. Staff will also continue advocating at the state and federal levels for investments and improvements to the State Water Project and other projects/programs that would improve the reliability of water supply to the District.

Long-Term Water Reliability Improvements

As the District looks 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 Pure Water Project Las Virgenes – Triunfo that will eventually provide up to 30% of the District's drinking water supply at build out.

In 2020 the Las Virgenes-Triunfo Joint Powers Authority (JPA) began operation of the Pure Water Demonstration Project. During that same period, the JPA engaged a firm to provide owner's advisor/program management services to the JPA for the Pure Water Project Las Virgenes-Triunfo. During Fiscal Year 2023-24, the District developed design criteria for the project, certified the Programmatic Environmental Impact Report, engaged in public outreach activities, and awarded a Phase 1 progressive design-build contract for the project.

In the next two-year budget cycle, the JPA will continue to develop the project and move towards construction. The remainder of 2024 will include securing grant funding and low-interest loans for the project; performing additional outreach to agencies, local tribes, and the community; completing the preliminary design of the project; obtaining regulatory approvals and permits for the work; and preparing to begin construction of the Advanced Water Purification Facility (AWPF) and the associated pipelines. It is anticipated that the final design of the facility and pipelines will continue into Fiscal Year 2025-26 with the goal to start construction by 2026. The JPA will continue to pursue funding and financing opportunities throughout this period.

The District also continues to look at innovative ways to further diversify its water portfolio. Earlier this year, the District partnered with the California-based company OceanWell to study the feasibility of harvesting drinking water from desalination pods placed on the ocean floor, which if successful would add another layer of long-term water reliability to the District's portfolio. Concurrent with this effort, the District is initiating a separate study to determine the optimal mix of alternative water supplies that will bolster reliability in a cost-effective and environmentally sensitive manner.

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 2024-25 and 2025-26 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 agreements are now in place through December 31, 2024. Negotiations for the next period, beginning January 1, 2025, are planned with modest cost-of living allowances included in the Fiscal Year 2024-25 Budget. The District also continues to dedicate resources towards employee recognition strategies, as well as diversity and inclusion initiatives.

The District completed an organizational structure and staffing analysis that evaluated current staffing levels, workforce risks and future staffing needs based on anticipated changes to District operations over the next 10 years. Right-sizing the organization and optimizing the reporting structure is essential to providing excellent service. Phased implementation of the plan is included in the Fiscal Years 2024-25 and 2025-26 budgets.

Focus on Efficiency and Financial Resiliency

The District continues to focus on ensuring responsible management of its ratepayers' funds by completing a new five-year rate study that will commence later this year. . The drinking water, wastewater, and recycled water enterprises continue to exceed reserve policy levels for the current fiscal year 2023-24 as well as projected reserve requirements for the upcoming Fiscal Year 2024-25, increasing the available funding for capital projects.

The District continually seeks ways to reduce costs and improve the efficiency of operations to keep rates affordable. The construction of the JPA's 5-megawatt solar farm on Las Virgenes Road is one of many examples of efforts that have recently been made to reduce costs. This project alone is projected to save customers \$35 million over the life of the project. On the administrative end, the District plans to continue contributing additional quarterly payments towards its unfunded liability for other post-employment benefits (OPEB), totaling about \$1.1 million annually. These payments will pay down the unfunded liability, which will also reduce the long-term cost to ratepayers.

Ongoing Review of Budget and Ability to Adjust to Economic Conditions

With potential uncertainties regarding the future impacts of economic 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 conditions:

- ▶ Forego one or more of the optional, additional contributions to other post-employment benefits (four quarterly payments of approximately \$280,000, for a total of \$1.1 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.

Investments in the Future

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

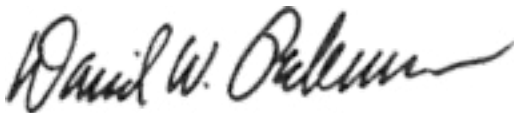
- ▶ Completion of a pipeline condition assessment, study and master plan to identify and initiate proactive replacements;
- ▶ Cornell Pump Station Improvement Project – pump station improvements to provide added reliability and redundancy to the District's drinking water system during planned and unplanned system outages,
- ▶ Various water tank and pump station rehabilitations, and
- ▶ Design and construction of a flow equalization basin at the Tapia Water Reclamation facility

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





The District

ADOPTED BUDGET / LAS VIRGENES MUNICIPAL WATER DISTRICT

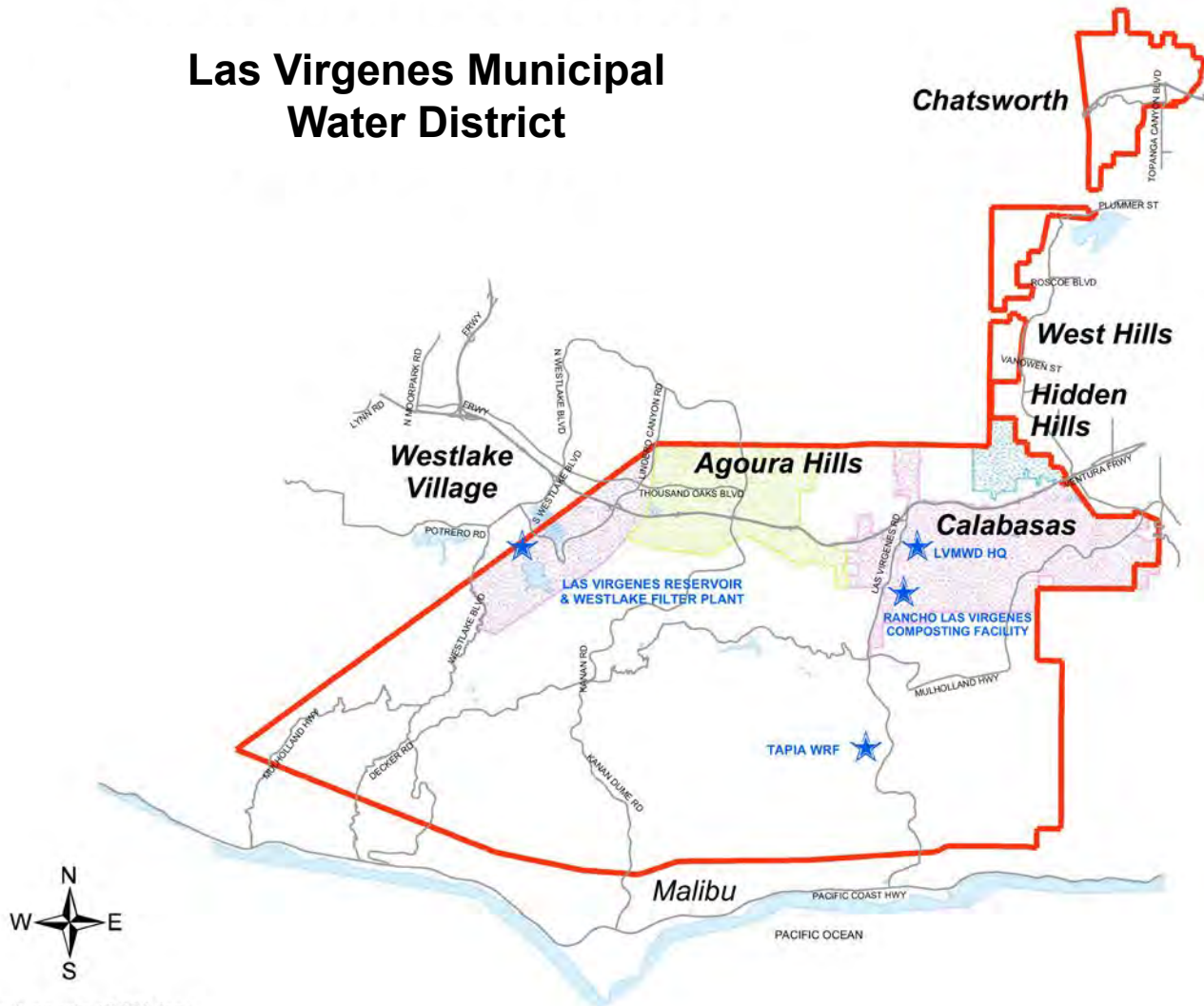


DISTRICT PROFILE

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



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 to 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-sourced 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.

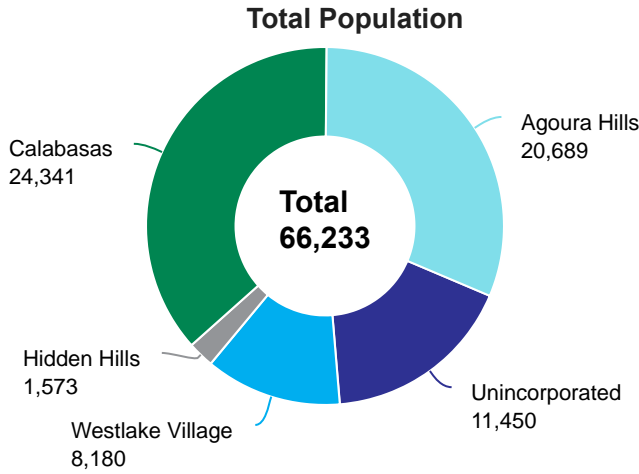
The project begins with the installation of the infrastructure needed to deliver the recycled water to the proposed advanced water treatment facility where proven, state-of-the-art technology will be used to further purify the water.

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.



DEMOGRAPHICS

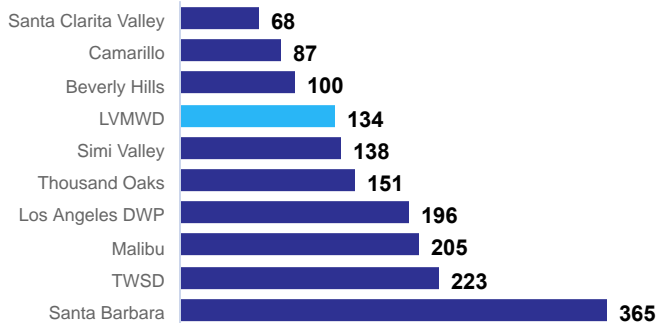


Median Age
45.6

How do LVMWD's Rates Compare to those of Nearby Agencies

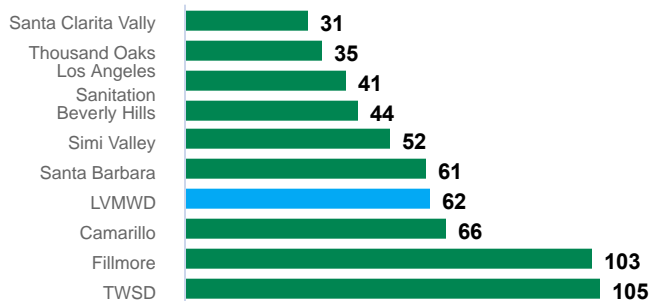
Water Rates Comparison with Neighboring Communities

(Monthly bills based on LVMWD average water consumption = 26 hcf/month)



Sanitation Rates Comparison with Neighboring Communities

(Monthly bill based on LVMWD average of 3 residents/household and similar indoor water consumption estimates)



EDUCATION



High School Graduates
95.9%



College Degrees
67.8%

EMPLOYMENT & ECONOMY



Total Personal Income (in thousands)
\$4,510,983



Per Capita Income
\$99,733



Unemployed
5.4%

FUND STRUCTURE

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	751xxx			

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

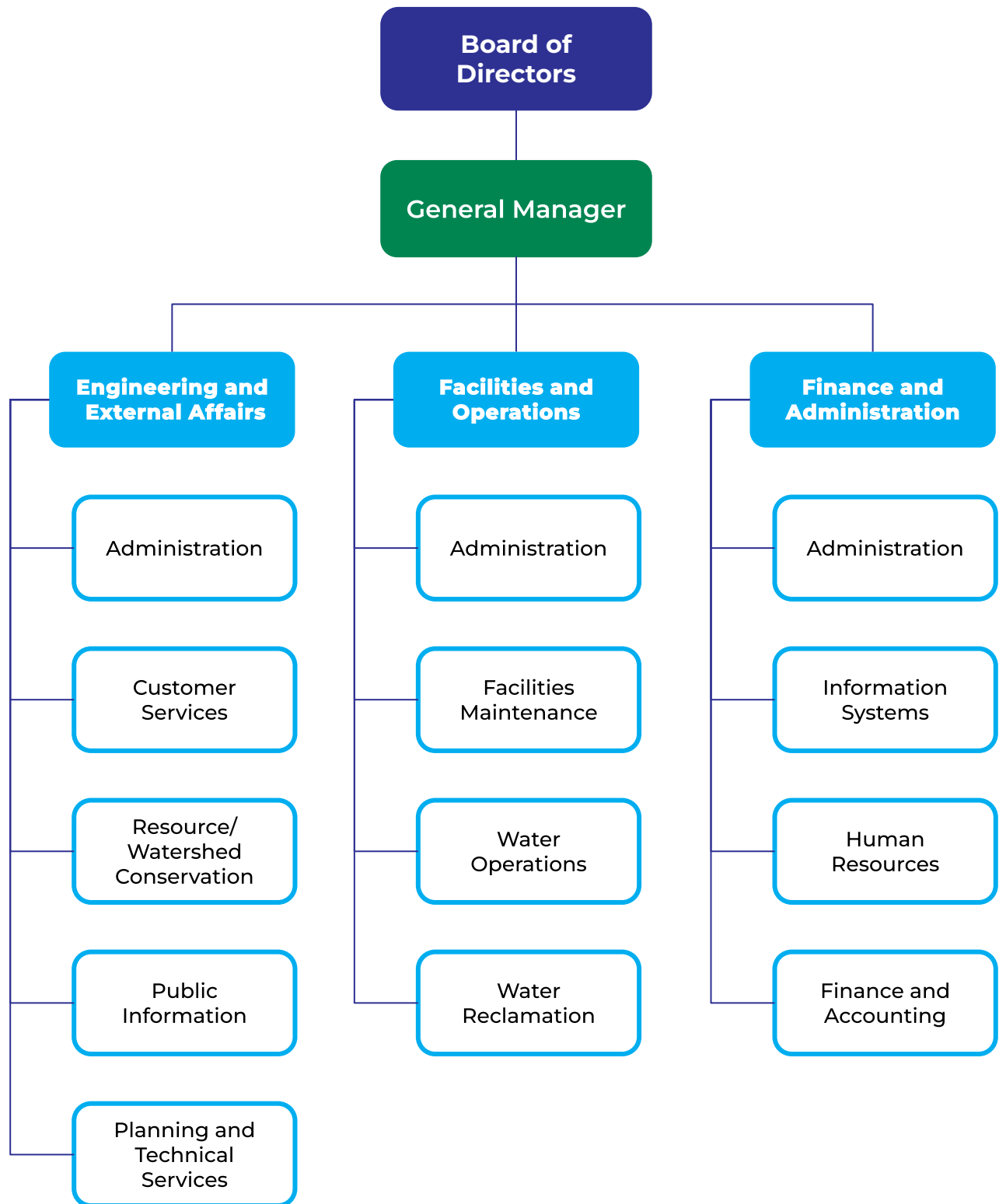
Capital Project Replacement Funds are used to account for replacement of existing assets and infrastructure that benefit existing customers. Rates charged customers (via a transfer of funds from the operations funds) and grant revenues are the primary revenue sources for these funds.

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.

ORGANIZATION CHART



STAFFING PLAN

DISTRICT STAFFING PLAN FY 2024-25 / FY 2025-26

Business Unit	DIVISION Dept/Section	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Adopted Positions
BOARD & GENERAL MANAGER					
701121	Administration	2.0	2.0	2.0	2.0
	Assistant General Manager, Facilities and Ops	0.0	0.0	1.0	1.0
	Assistant General Manager, Ext Affairs and Admin	0.0	0.0	0.0	1.0
	Director of External Affairs	0.0	0.0	0.0	1.0
TOTAL GENERAL MANAGER		2.0	2.0	3.0	5.0
ENGINEERING & EXTERNAL AFFAIRS					
701210	Administration	3.0	3.0	3.0	3.0
701220	Customer Service-Administration	2.0	1.0	1.0	1.0
701221	Customer Service Operations	5.0	5.0	5.0	5.0
701222	Field Customer Service	11.0	8.0	8.0	8.0
701223	Resource/Watershed Conservation	3.0	4.0	4.0	4.0
701226	Customer Service Programs	0.0	3.0	3.0	3.0
701230	Public Information	3.0	3.0	3.0	3.0
701350	Technical Services Division	10.0	10.0	10.0	10.0
TOTAL ENGINEERING & EXTERNAL AFFAIRS		37.0	37.0	37.0	37.0
FACILITIES & OPERATIONS					
701310	Administration	3.0	2.0	2.0	2.0
701320	Facilities Maintenance-Admin	1.0	1.0	1.0	1.0
701321	Facilities Maintenance-Maint	9.0	9.0	9.0	9.0
701322	Construction	5.0	5.0	5.0	5.0
701325	Facilities Maintenance-Fleet	1.0	1.0	1.0	1.0
701326	Electrical/Instrumentation-Maint	6.0	6.0	6.0	6.0
701330	Water Division-Admin	1.0	1.0	1.0	1.0
701331	Water Systems Operations	12.0	8.0	8.0	8.0
701332	Water Treatment Operations	-	5.0	5.0	5.0
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	8.0	7.0	7.0	7.0
701343	Reclamation Division-Composting	7.0	8.0	8.0	8.0
TOTAL FACILITIES & OPERATIONS		62.0	62.0	62.0	62.0
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	3.0	3.0	3.0
701440	Accounting	9.0	10.0	10.0	10.0
TOTAL FINANCE & ADMINISTRATION		21.0	23.0	23.0	23.0
TOTAL AGENCY STAFF POSITIONS		122.0	124.0	125.0	127.0

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.

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" non recurring 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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California**

For the Biennium Beginning

July 01, 2022

Christopher P. Morrill

Executive Director



Budget Discussion

ADOPTED BUDGET / LAS VIRGENES MUNICIPAL WATER DISTRICT



Fiscal Year 2024-26 Budget Overview

Las Virgenes Municipal Water District is fiscally strong and positioned to cope well with fluctuations in the economy and to provide greater flexibility on budgetary issues. The District resolves to be ready to balance revenues and expenses and continue to maintain the high level of service expected by the citizens it serves. The Fiscal Year (FY) 2024-2026 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 2024-2026.

The Adopted two-year budget plan includes \$137.3 million for Fiscal Year (FY) 2024-25, an increase of \$41.4 million or 43.2% over FY 2023-24 budget of \$95.9 million, and \$153.0 million in FY 2025-26, an increase of increase of \$72.0 million or 88.8% over FY 2024-25.

The total operating budget for FY 2024-25 is \$65.4 million, an increase of \$7.03 million or 12.0% over FY 2023-24. FY 2025-26 operating budget is \$68.9 million, an increase of \$10.0 million or 16.9%.

FY 2024-25 Budgeted Capital Improvements total \$67 million. FY 2023-24 Budgeted Capital Improvements total \$82.9 million.

Sources of Funds

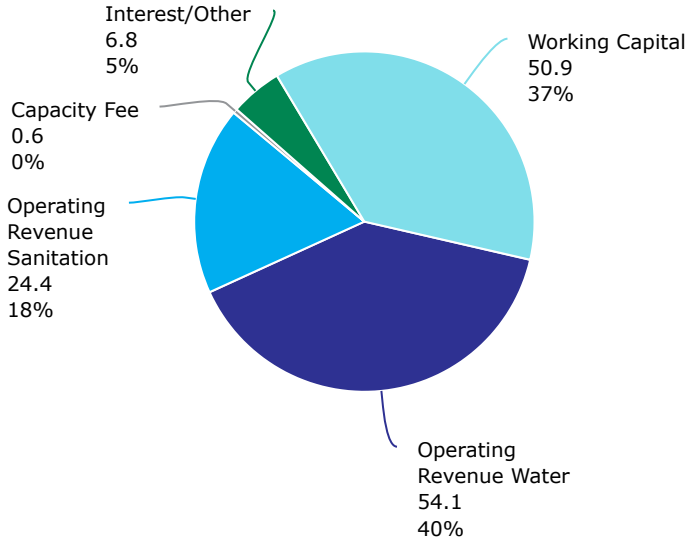
In 2020, the District completed a comprehensive cost of services analysis and rate study that served as the basis for establishing proposed rates. On February 2, 2021, the Board successfully went through the Proposition 218 process and approved the proposed rates for potable water, recycled water and sanitation to become effective March 1, 2021 and annually on January 1, 2022 through 2025. The impact of the rate changes are accounted for in the revenue budget estimates. The District is scheduled to undertake a new rate study in the Fall of 2024 with new rates anticipated to take effect on January 1, 2026. Capacity fee revenues for potable, recycled water and sanitation are expected to remain constant from the prior year budget.

For all operations, capital investment and debt service, the total sources of funds in the budget for FY 2025-26 are projected at \$137.3 million. FY 2025-26 projected to be \$153.0 million as shown on the following tables and charts.

The Fiscal Years 2024-26 budget reflects the end of the State's drought emergency and continued focus on conservation. Although the District has seen a small rebound in Potable and Recycled water usage, actual consumption remains below pre-drought levels. The revenues presented in this biennial budget are derived from a three-year average consumption in both Potable Water and Recycled Water. The biennial budget is also reflective of the District's continued commitment to conservation.



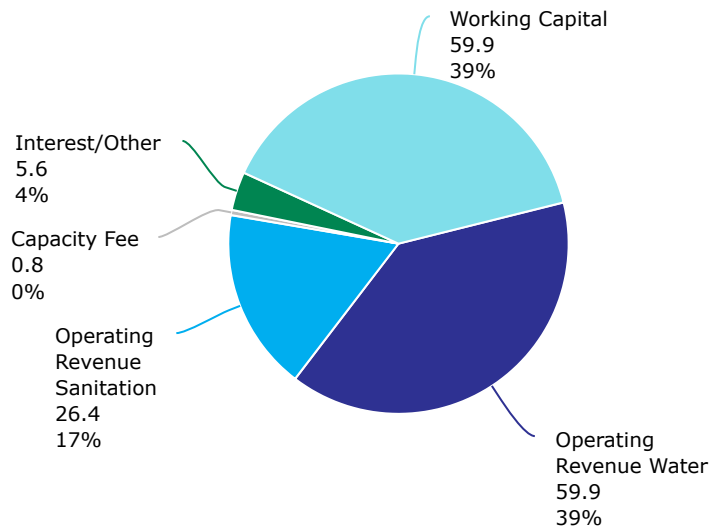
**Fiscal Year 2024-25
Sources of Funds
\$137.3 million**



Operating Revenue	
Potable Water Revenue	48,216,819
Recycled Water Revenue	5,930,646
Sub-Total Recycled Water	5,930,646
Total Water Revenue	54,147,465
Sanitation Revenue	24,438,103
Total Operating Revenue	78,585,568
Capacity Fee	
Potable/Recycled Water	449,472
Sanitation	117,351
Total Capacity Fee	566,823
Standby Charge Revenue	
Replacement fund	512,000
Interest Revenue	1,500,000
Other	
Rental Income	100,000
General 1% Tax Revenue	1,000,000
Rental Charge Facilities & Vehicles	978,237
Insurance/Grant	3,072,401
Miscellaneous	105,400
Total Other	5,256,038
Working Capital Drawn	
Operating/Capital Replacement	50,878,819
Total Working Capital Drawn	50,878,819
Total Sources of Funds	137,299,248

**Fiscal Year 2025-26
Sources of Funds
\$153.0 million**

Operating Revenue	
Potable Water Revenue	53,464,888
Recycled Water Revenue	6,430,432
Sub-Total Recycled Water	6,430,432
Total Water Revenue	59,895,320
Sanitation Revenue	26,374,946
Total Operating Revenue	86,270,266
Capacity Fee	
Potable/Recycled Water	674,208
Sanitation	78,234
Total Capacity Fee	752,442
Standby Charge Revenue	
Replacement fund	512,000
Interest Revenue	1,500,000
Other	
Rental Income	105,000
General 1% Tax Revenue	1,000,000
Rental Charge Facilities & Vehicles	1,116,874
Insurance/Grant	1,820,121
Miscellaneous	45,600
Total Other	4,087,595
Working Capital Drawn	
Operating/Capital Replacement	59,851,885
Total Working Capital Drawn	59,851,885
Total Sources of Funds	152,974,188



Uses of Funds

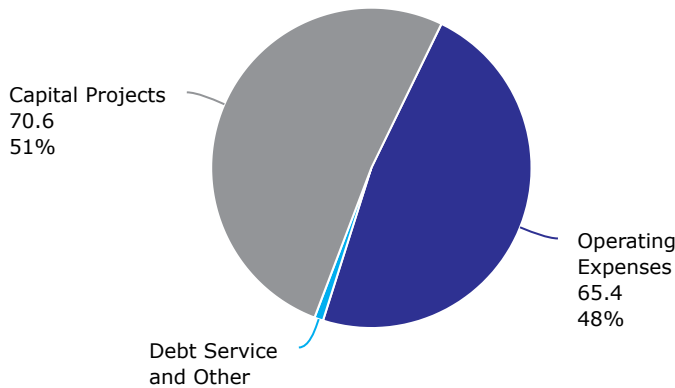
Districtwide, the total uses of funds in the budget for FY 2024-25 are \$137.3 million. FY 2025-26 is projected to be \$153.0 million as shown on the following tables and charts.

In FY 2024-25 projected operating expenses had an increase of \$7.03 million or 12.0% from FY 2023-24. Purchased water costs from the Metropolitan Water District of Southern California (MWD) represent the largest expense included in the proposed biennial budget. The MWD Board approved increases to its full service treated volumetric rates for purchased water, effective on January 1st of 2025 and 2026. These rate increases have been incorporated into the District’s proposed budget, resulting in an increase to source of supply costs within the operating budget.

Labor cost increases included in the biennial budget are based on currently approved Memoranda of Understanding (MOU), factoring in reasonable cost of living increases in line with Consumer Price Index trends in the Los Angeles area.

The District continues to reflect the trend of increasing energy costs in the proposed biennial budget. Projected energy expenses are based on the most recent approved rate increase of eight percent as of January 1, 2024, from Southern California Edison reflected as an increase of eight percent additionally in Fiscal Year 2024-25 and again in Fiscal Year 2025-26.

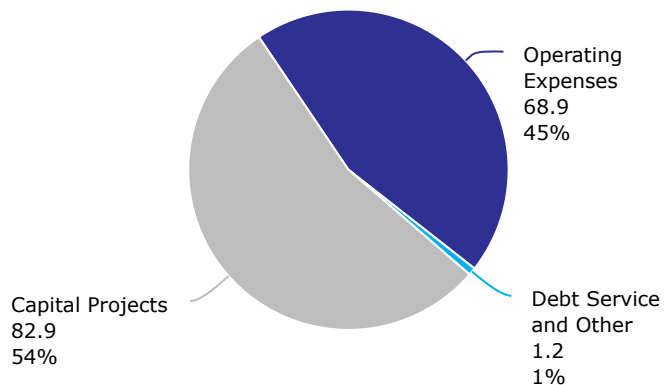
**Fiscal Year 2024-25
Uses of Funds
\$137.3 million**



Operating Expenses	
Potable Water	41,349,975
Recycled Water	4,427,729
Sanitation	19,661,210
Las Virgenes Operating Expenses	65,438,914
Total Operating Expenses	65,438,914
Non-Operating Expenses	100,000
Capital Projects	
Potable Water Construction Fund	1,231,365
Potable Water Replacement Fund	23,934,409
Recycled Water Replacement Fund	2,290,944
Sanitation Replacement	43,179,148
Total Capital Projects	70,635,866
Debt Service - Installment Purchase Agmt	1,124,465
Total Uses of Funds	137,299,248

**Fiscal Year 2025-26
Uses of Funds
\$153.0 million**

Operating Expenses	
Potable Water	44,491,407
Recycled Water	4,521,379
Sanitation	19,876,336
Las Virgenes Operating Expenses	68,889,122
Total Operating Expenses	68,889,122
Non-Operating Expenses	47,606
Capital Projects	
Potable Water Construction Fund	74,000
Potable Water Replacement Fund	14,304,044
Recycled Water Replacement Fund	1,253,856
Sanitation Replacement	67,280,985
Total Capital Projects	82,912,885
Debt Service - Installment Purchase Agmt	1,124,575
Total Sources of Funds	152,974,188



Capital Projects

The following major projects are included in the proposed FY 2024-25 budget:

Potable Water Enterprise:

- ▶ Cornell Pump Station Upgrade
- ▶ Twin Lakes Pump Station Pipeline Project
- ▶ Water Tank Upgrades
- ▶ Lindero Canyon/Agoura Main Improvements

Sanitation Enterprise:

- ▶ Pure Water Project Las Virgenes-Triunfo
- ▶ Tapia Flow Equalization Project
- ▶ Lift Station Improvements
- ▶ Malibou Lake Siphon Project
- ▶ Site Security Improvements

Recycled Water Enterprise:

- ▶ Calabasas Park Recycled Water Main Extension
- ▶ Recycled Water Tank Rehabilitations

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 exist.

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 21, 2024:

- ▶ Fiscal Year 2024-25 Operating Budget increased by \$300,000 while Fiscal Year 2025-26 saw an increase of \$1.3 Million as a result of the phased implementation of the District's Organizational Study approved by the Board of Directors on May 21, 2024. Implementation of this plan is expected to take place over the next several years.

Working Capital Summary

FY2024-25 to FY2025-26

	Enterprise Operations			Enterprise Replacement			Enterprise Construction			Policy Restricted	LVMWD TOTAL ALL FUNDS
	Potable Water 101	Recycled Water 102	Sanitation 130	Potable Water 301	Recycled Water 302	Sanitation 330	Potable Water 201	Recycled Water 203	Sanitation 230	Reserve (Ins/Stab/Bond)	
Working Capital 6/30/2024	15,443,308	14,141,961	3,255,167	32,207,126	13,859,034	23,869,718	7,745,888	814,827	5,938,691	18,178,604	135,454,324
	11.40%	10.44%	2.40%	23.78%	10.23%	17.62%	5.72%	0.60%	4.38%	13.42%	100.00%
Operating Revenues(Expenses):											
Operating Revenues	48,216,819	5,930,646	24,438,103	-	-	-	-	-	-	-	78,585,568
Rental Income	100,000	-	-	-	-	-	-	-	-	-	100,000
Operating Expenses	(41,383,950)	(4,433,878)	(19,668,692)	-	-	-	-	-	-	-	(65,486,520)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments	-	-	-	1,435,000	-	77,000	-	-	-	-	1,512,000
Interest Income	300,702	55,031	66,209	356,296	300,100	257,961	82,090	9,775	71,836	-	1,500,000
Other	71,425	(6,149)	(7,482)	(146,228)	(33,875)	3,072,401	(9,301)	(1,104)	8,114	-	2,947,801
Contributed Capital:											
Connection Fees	-	-	-	-	-	-	404,525	44,947	117,351	-	566,823
Other:											
Debt Service Payment	-	-	-	(1,124,465)	-	-	-	-	-	-	(1,124,465)
Capital Projects	-	-	-	(23,934,409)	(2,290,944)	(43,179,148)	(1,231,365)	-	-	-	(70,635,866)
Transfer to/fr Other Funds	(10,000,000)	(8,000,000)	(8,000,000)	-	-	26,000,000	-	-	-	-	0.00
Working Capital 6/30/2025	12,748,304	7,687,611	83,305	8,793,320	11,834,315	10,097,932	6,991,837	868,445	6,135,992	18,178,604	83,419,666
Operating Revenues(Expenses):											
Operating Revenues	53,464,888	5,102,437	26,374,946	-	-	-	-	-	-	-	84,942,271
Rental Income	105,000	-	-	-	-	-	-	-	-	-	105,000
Operating Expenses	(44,491,407)	(4,521,379)	(19,876,336)	-	-	-	-	-	-	-	(68,889,122)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments	-	-	-	1,435,000	-	77,000	-	-	-	-	1,512,000
Interest Income	300,702	55,031	66,209	356,296	300,100	257,961	82,090	9,775	71,836	-	1,500,000
Other	75,000	-	-	563,510	-	1,820,121	-	-	-	-	2,458,631
Contributed Capital:											
Connection Fees	-	-	-	-	-	-	606,787	67,421	78,234	-	752,442
Other:											
Debt Service Payment	(33,975)	-	(7,482)	(1,124,575)	(33,875)	-	(9,301)	(1,104)	(8,114)	-	(1,218,426)
Capital Projects	-	-	-	(14,304,044)	(1,253,856)	(67,280,985)	(74,000)	-	-	-	(82,912,885)
Transfer to/fr Other Funds	(13,500,000)	(2,000,000)	(2,000,000)	8,500,000	-	9,000,000	-	-	-	-	-
Working Capital 6/30/2026	8,668,512	6,323,700	4,640,642	4,219,507	10,846,684	(46,027,971)	7,597,413	944,537	6,277,948	18,178,604	21,669,577

MAJOR PRIORITIES AND ISSUES

Conservation Measures

Conservation and the efficient use of our limited water supply and diversification of water sources remain high priorities for the District. California's highly variable precipitation and water supply underscore the need for conservation and efficient use of water. This necessity is also reflected in the State of California's water conservation legislation and regulations which are collectively part of the regulatory framework called Making Conservation a California way of life. 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 FY 2024-26 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.



The Budget Process



The budget process began in January 2024 with the review of the prior budget process and GFOA budget reporting standards with staff.

In February 2024 the Board met to review the agency's Strategic Plan to ensure continued relevance. Following the Strategic Planning meeting, departments were tasked with beginning the process of developing department goals, objectives, and performance measures in support of the plan. Staff reviewed major budget assumptions and began the process of developing budget estimates.

In early April 2024, the General Manager met with representatives from each department to discuss and review the budget in detail. The changes made by the General Manager were incorporated in the budget.

In May, staff sought feedback from the Board of Directors and reviewed the budget assumptions on the proposed Operating and Capital Budgets incorporating the feedback into the FY 2024-26 two-year budget. The draft budget was presented to the board for approval.

In June 2024 the Board adopted the FY 2024-25 budget and approved the FY 2025-26 Budget Plan.

The budget process for FY 2025-26 will begin in January 2025. Staff will be directed to identify any significant changes between the approved FY 2024-26 Budget Plan and proposed FY 2025-26 Budget. These significant changes will be then incorporated into the FY 2025-26 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.

The estimated revenue for recycled water is based upon a three-year average then increased slightly to recognize new recycled water customers added in the previous year and incorporating current recycled water rates.

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.

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 entered into an installment purchase agreement in June 2020 with the 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
2024	\$995,000	\$134,014	\$1,129,014
2025	1,010,000	114,465	1,124,465
2026	1,030,000	94,575	1,124,575
2027	1,050,000	74,295	1,124,295
2028	1,075,000	53,576	1,128,576
2029	1,095,000	32,419	1,127,419
2030	1,115,000	10,871	1,125,871
Total	\$7,370,000	\$514,215	\$7,884,215

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 2024-26. Building rental is allocated based upon square footage. Laboratory expenses are 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.

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.

STRATEGIC PLAN

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

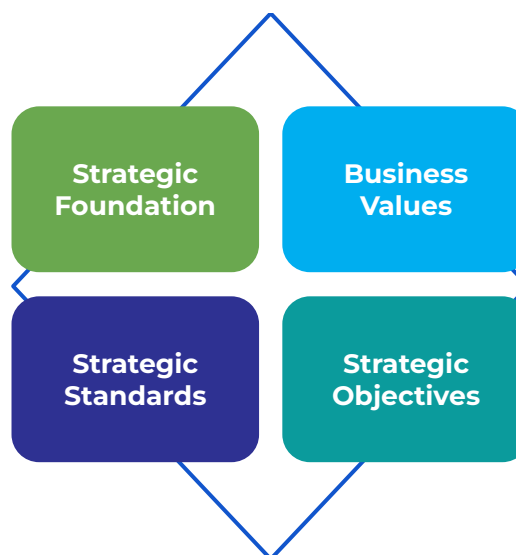
The District hired a consultant to assist with the development of the Strategic Plan. The consultant held one-on-one interviews with 27 employees, from Department Head to Water Reclamation Plant Operator I. Employees were encouraged to provide their perspectives on the most important challenges facing 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:



Strategic Objectives

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



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Operations

ADOPTED BUDGET / LAS VIRGENES MUNICIPAL WATER DISTRICT



SUMMARY ALL UNITS

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
OPERATING REVENUES					
4000 Water Sales	\$ 34,092,200	\$ 40,331,569	\$ 37,733,971	\$ 46,531,819	\$ 51,714,888
4152 Penalty for Unsustainable Water Use	2,813,423	800,000	744,339	-	-
4155 Temporary Meter Fees	351,684	3,060	59,007	564,974	609,772
4160 Late Payment Fees	211,677	144,383	211,638	245,000	245,000
4170 Water Usage - Accidents	54,047	30,000	21,148	30,000	30,000
4175 PW Supplement to RW	735,490	947,017	647,163	975,000	990,000
4215 RW Sales - Calabasas	359,541	801,680	426,968	461,125	498,015
4220 RW Sales - LV Valley	192,876	406,409	213,046	230,090	248,497
4225 RW Sales - Calabasas MWD	856,685	1,722,697	1,171,277	1,264,979	1,366,178
4230 RW Sales - Western	2,359,344	3,693,630	2,533,220	2,735,877	2,954,747
4260 Sanitation Service Fees	21,048,268	20,660,330	22,127,770	24,169,736	26,096,515
4270 Consol Sewer District Fees	244,950	221,498	257,730	268,367	278,431
4505 Other Income from Operations	1,375,796	1,145,000	1,180,705	1,108,601	1,238,223
4515 Use of Rate Stabilization	-	583,801	-	-	-
TOTAL OPERATING REVENUES	\$ 64,695,981	\$ 71,491,074	\$ 67,327,982	\$ 78,585,568	\$ 86,270,266
ADMINISTRATIVE EXPENSE					
6260 Rental Charge Facility Replacement	189,870	256,874	197,820	229,189	229,189
6511 Outside Services	-	-	76,840	803,750	55,363
7135 Earthquake Insurance	83,043	77,510	106,689	125,759	138,335
7135 Property Insurance	113,757	113,965	196,682	231,838	255,022
7145 Claims Paid	19,489	-	1,364	-	-
7155 Other Expense	3,321	-	2,153	-	-
7203 Allocated Building Maintenance	138,862	105,024	74,306	90,181	90,999
7205 Allocated Legal Expense	139,391	50,000	59,889	75,000	75,000
7225 Allocated Support Services	2,862,916	4,074,781	2,641,419	3,528,404	3,291,079
7226 Allocated Operations Services	9,213,588	10,026,426	8,015,844	10,651,164	11,575,516
Sub-total Administrative Expense	\$ 12,764,237	\$ 14,704,580	\$ 11,373,006	\$ 15,735,285	\$ 15,710,503
MAINTENANCE EXPENSE					
5500 Labor	512,464	731,640	528,212	984,940	999,715
5510 Supplies/Material	213,090	190,600	258,683	197,000	197,000
5515 Outside Services	823,185	710,372	481,692	1,532,944	1,432,944
5518 Building Maintenance	57,585	69,725	60,816	75,000	75,000
5520 Permits and Fees	17,560	32,000	1,743	5,000	5,000
5530 Capital Outlay	-	84,000	-	-	-
Sub-total Maintenance Expense	\$ 1,623,884	\$ 1,818,337	\$ 1,331,146	\$ 2,794,884	\$ 2,709,659
OPERATING EXPENSE					
5400 Labor	1,327,984	1,296,248	1,332,673	1,338,780	1,373,833
5405 Utilities	994,850	1,370,600	1,026,438	1,197,044	1,252,702
5410 Supplies/Material	291,159	297,700	303,560	385,000	385,000
5415 Outside Services	364,554	283,236	191,577	271,000	371,000
5420 Permits and Fees	100,938	99,400	232,400	193,000	193,000
5425 Consulting Services	2,114	5,000	-	-	-
Sub-total Operating Expense	\$ 3,081,599	\$ 3,352,184	\$ 3,086,648	\$ 3,384,824	\$ 3,575,535
PROFESSIONAL SERVICES					
6516 Other Professional Services	-	-	-	-	250,000
Sub-total Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 250,000

SUMMARY ALL UNITS (continued)

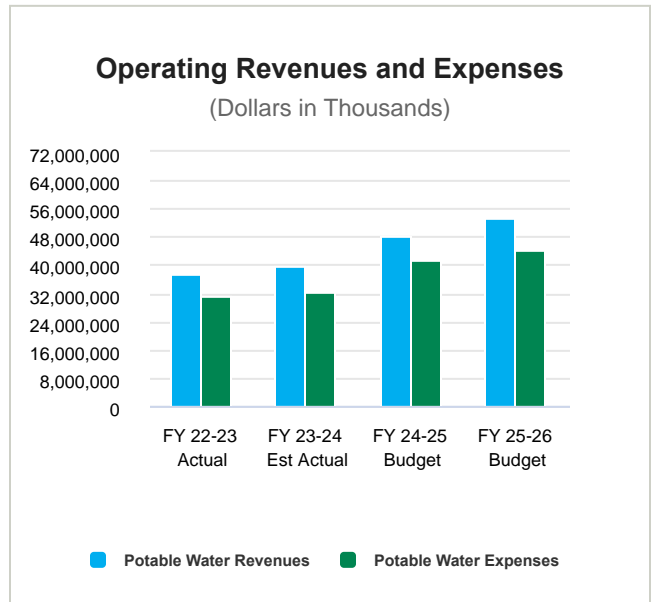
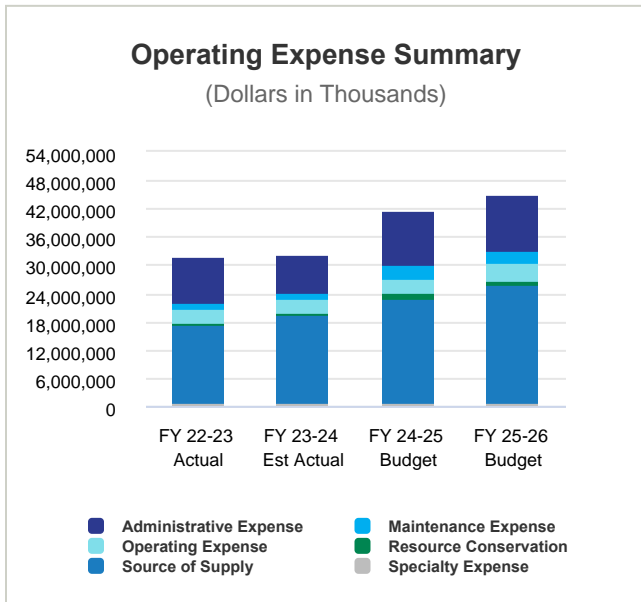
	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
PURCHASED SERVICES					
5735 Share of JPA Net Expenses	14,451,949	15,214,782	14,599,962	15,621,402	15,734,992
5740 City of Los Angeles	737,140	552,552	552,552	783,700	695,800
Sub-total Purchased Services	\$ 15,189,089	\$ 15,767,334	\$ 15,152,514	\$ 16,405,102	\$ 16,430,792
RESOURCE CONSERVATION					
6602 School Education Programs	-	75,000	107,000	124,000	124,000
6604 Public Education Programs	191,914	75,000	108,125	934	962
6606 Community Group Outreach	-	-	-	2,000	2,000
6660 Landscape Programs	236,986	808,000	86,664	704,000	704,000
6749 Residential Customer Training	-	-	-	10,000	10,000
6790 Back Flow Protection	191,991	153,000	204,445	323,423	366,674
Sub-total Resource Conservation	\$ 620,891	\$ 1,111,000	\$ 506,234	\$ 1,164,357	\$ 1,207,636
SOURCE OF SUPPLY					
5000 Purchased Water MWD	16,498,207	21,894,258	18,477,244	21,180,858	24,038,476
5054 Draw from Reservoir	332,028	417,122	516,116	450,000	475,000
5100 Purchased Water - JPA	2,256,805	2,051,967	2,015,967	2,523,025	2,609,184
5105 Purchased Water - Ventura Co.	230,029	291,386	220,550	263,377	265,816
5110 Purchased Water - Simi District #8	41,046	57,891	32,803	52,326	52,811
5115 Purchased Water - Potable Supply	735,490	947,017	674,163	975,000	990,000
5125 Water Supply - LVR Adjustment	(665,459)	187,971	(700,596)	-	-
Sub-total Source Of Supply	\$ 19,428,146	\$ 25,847,612	\$ 21,236,247	\$ 25,444,586	\$ 28,431,287
SPECIALTY EXPENSE					
5700 SCADA Services	21,248	142,057	35,603	45,000	45,000
5710 Technical Services	-	21,000	-	-	-
5715 Laboratory Services	48,279	41,800	35,063	81,247	84,143
5725 General Supplies/Small Tools	29,347	-	26,592	30,000	30,000
7202 Allocated Laboratory Expense	310,375	387,022	335,958	353,629	366,961
Sub-total Specialty Expense	\$ 409,249	\$ 591,879	\$ 433,216	\$ 509,876	\$ 526,104
TOTAL OPERATING EXPENSES	\$ 53,117,095	\$ 63,192,926	\$ 53,119,011	\$ 65,438,914	\$ 68,841,516
NET OPERATING INCOME (LOSS)	\$ 11,578,886	\$ 8,298,148	\$ 14,208,971	\$ 13,146,654	\$ 17,428,750

POTABLE WATER SUMMARY

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
OPERATING REVENUES					
4000 Water Sales	\$ 34,092,200	\$ 40,331,569	\$ 37,733,971	\$ 46,531,819	\$ 51,714,888
4152 Penalty for Unsustainable Water Use	1,797,705	800,000	415,421	-	-
4155 Temporary Meter Fees	1,715	3,060	5,017	5,000	5,000
4160 Late Payment Fees	194,109	139,383	194,722	225,000	225,000
4170 Water Usage - Accidents	54,047	30,000	21,148	30,000	30,000
4175 PW Supplement to RW	735,490	947,017	647,163	975,000	990,000
4505 Other Income from Operations	634,908	400,000	505,433	450,000	500,000
4515 Use of Rate Stabilization	-	583,801	-	-	-
TOTAL OPERATING REVENUES	\$ 37,510,174	\$ 43,234,830	\$ 39,522,875	\$ 48,216,819	\$ 53,464,888
ADMINISTRATIVE EXPENSE					
6260 Rental Charge Facility Replacement	168,743	215,609	173,623	204,554	204,554
6511 Outside Services	-	-	76,840	803,750	55,363
7135 Earthquake Insurance	83,043	77,510	106,689	125,759	138,335
7135 Property Insurance	113,757	113,965	196,682	231,838	255,022
7145 Claims Paid	19,489	-	1,364	-	-
7155 Other Expense	3,321	-	2,153	-	-
7203 Allocated Building Maintenance	138,862	105,024	74,306	90,181	90,999
7205 Allocated Legal Expense	139,391	50,000	59,889	75,000	75,000
7225 Allocated Support Services	2,241,524	3,359,742	2,113,618	2,754,428	2,602,369
7226 Allocated Operations Services	6,642,250	7,219,113	5,597,780	7,453,351	8,379,589
Sub-total Administrative Expense	\$ 9,550,380	\$ 11,140,963	\$ 8,402,944	\$ 11,738,861	\$ 11,801,231
MAINTENANCE EXPENSE					
5500 Labor	505,726	720,720	520,182	973,898	988,656
5510 Supplies/Material	174,554	177,100	200,176	162,000	162,000
5515 Outside Services	721,529	661,900	418,990	1,529,332	1,429,332
5518 Building Maintenance	57,585	69,725	60,816	75,000	75,000
5520 Permits and Fees	17,560	32,000	1,743	5,000	5,000
5530 Capital Outlay	-	44,000	-	-	-
Sub-total Maintenance Expense	\$ 1,476,954	\$ 1,705,445	\$ 1,201,907	\$ 2,745,230	\$ 2,659,988
OPERATING EXPENSE					
5400 Labor	1,318,295	1,294,964	1,325,827	1,332,190	1,367,105
5405 Utilities	872,183	1,263,300	916,519	1,080,150	1,130,515
5410 Supplies/Material	291,159	297,700	303,560	385,000	385,000
5415 Outside Services	264,576	283,236	190,925	271,000	371,000
5420 Permits and Fees	67,231	93,400	205,594	178,000	178,000
5425 Consulting Services	2,114	5,000	-	-	-
Sub-total Operating Expense	\$ 2,815,558	\$ 3,237,600	\$ 2,942,425	\$ 3,246,340	\$ 3,431,620
RESOURCE CONSERVATION					
6602 School Education Programs	-	75,000	107,000	124,000	124,000
6604 Public Education Programs	191,914	75,000	108,125	934	962
6606 Community Group Outreach	-	-	-	2,000	2,000
6660 Landscape Programs	236,986	808,000	86,664	704,000	704,000
6749 Residential Customer Training	-	-	-	10,000	10,000
6790 Back Flow Protection	191,843	150,000	204,191	322,173	365,424
Sub-total Resource Conservation	\$ 620,743	\$ 1,108,000	\$ 505,980	\$ 1,163,107	\$ 1,206,386

POTABLE WATER SUMMARY (continued)

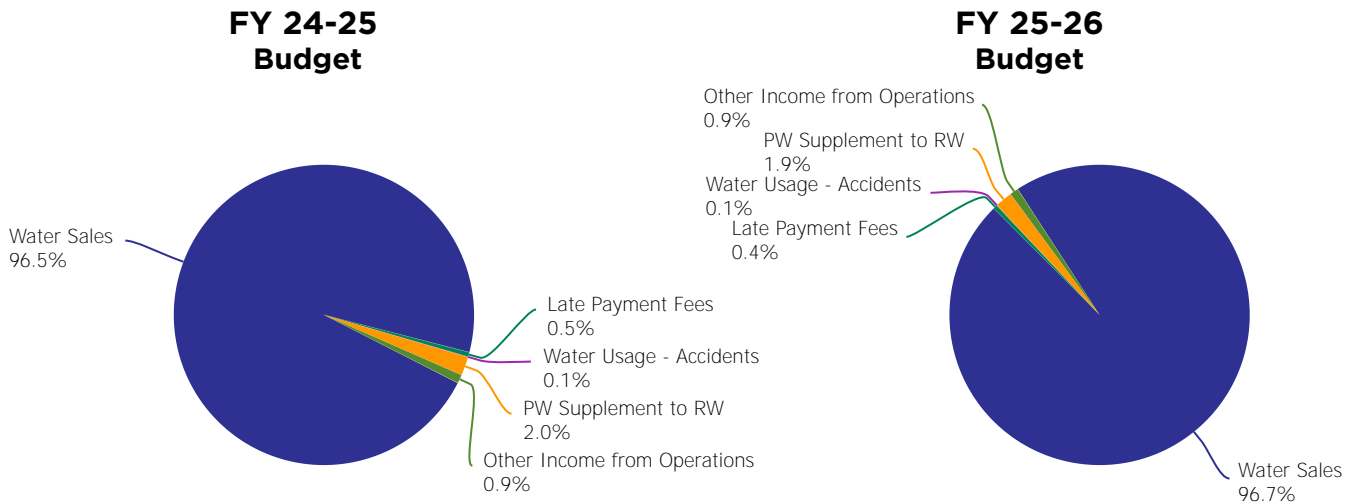
	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
SOURCE OF SUPPLY					
5000 Purchased Water MWD	16,498,207	21,894,258	18,477,244	21,180,858	24,038,476
5054 Draw from Reservoir	332,028	417,122	516,116	450,000	475,000
5105 Purchased Water - Ventura Co.	230,029	291,386	220,550	263,377	265,816
5110 Purchased Water - Simi District #8	41,046	57,891	32,803	52,326	52,811
5125 Water Supply - LVR Adjustment	(665,459)	187,971	(700,596)	-	-
Sub-total Source Of Supply	\$ 16,435,851	\$ 22,848,628	\$ 18,546,117	\$ 21,946,561	\$ 24,832,103
SPECIALTY EXPENSE					
5700 SCADA Services	21,248	142,057	35,603	45,000	45,000
5710 Technical Services	-	21,000	-	-	-
5715 Laboratory Services	48,279	41,800	35,063	81,247	84,143
5725 General Supplies/Small Tools	29,347	-	26,592	30,000	30,000
7202 Allocated Laboratory Expense	310,375	387,022	335,958	353,629	366,961
Sub-total Specialty Expense	\$ 409,249	\$ 591,879	\$ 433,216	\$ 509,876	\$ 526,104
TOTAL OPERATING EXPENSES	\$ 31,308,735	\$ 40,632,515	\$ 32,032,589	\$ 41,349,975	\$ 44,457,432
NET OPERATING INCOME (LOSS)	\$ 6,201,439	\$ 2,602,315	\$ 7,490,286	\$ 6,866,844	\$ 9,007,456



■ Potable Water Revenues - 101001

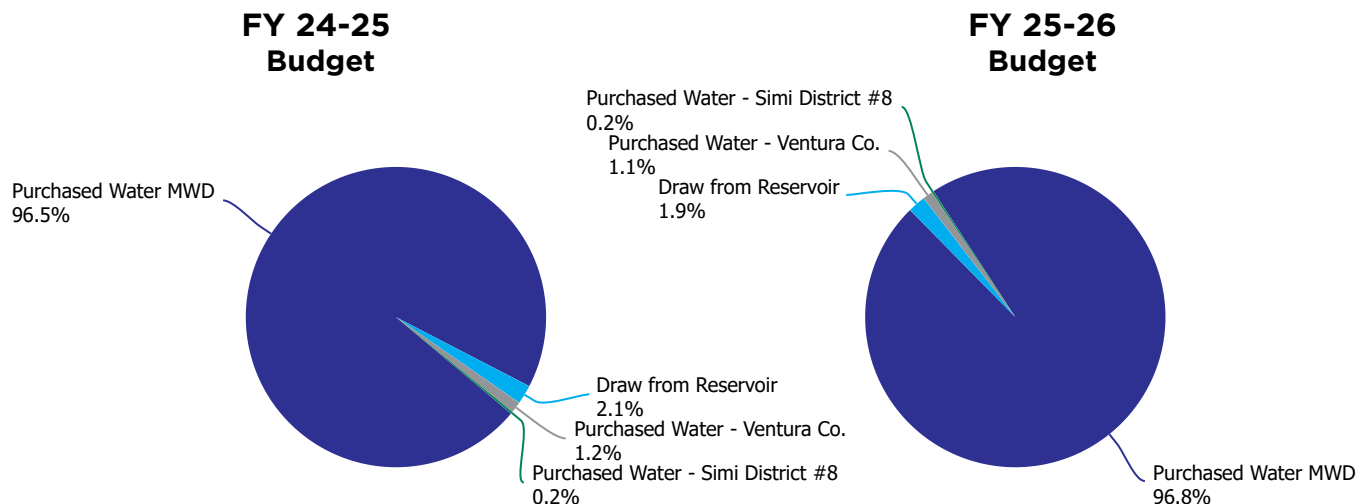
Potable Water Sales are revenues derived from potable water sales to customers. PW sales provide resources to fund the operation and maintenance of the water system and the replacement of infrastructure and other capital assets.

The development of the Fiscal Years 2024-26 budget coincides with drastically improved supplies from the State Water Project following two years of above normal precipitation and snowfall. Despite this wet period, it is imperative that customers of the District continue to utilize water as efficiently as possible. A major component of the District's Strategic Plan is to educate customers and provide them with tools to help them make conservation a way of life to meet the demands of a changing and increasingly variable climate.



■ Source of Supply - 101001

LVMWD purchases water from three primary resources. Metropolitan Water District (MWD) supplies the largest portion of treated water. Fiscal Year 2024-25 and 2025-26 budgeted costs are based on rates adopted by MWD at their April 17, 2024 board meeting. Additionally, LVMWD purchases water from Ventura County to serve district customers in the Woolsey Canyon area of Chatsworth, and from the City of Simi Valley to serve a portion of district customers in the Box Canyon area of Chatsworth.



FY 2024-25 Potable Water Sales & Revenue (including MWD Pass-Thru)

Tier	July - Dec.				Jan.-June				Total	
	Block Rate	Actual Sales (HCF)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	Actual Sales (HCF)	Zone surcharges	Calculated Revs (incd Zones)	Calculated Revs (incd Zones)	Calculated Revs (incd Zones)
Residential Single-family Dwelling Customers										
1	\$ 4.06	554,318		\$ 2,250,533	\$ 4.76	369,546		\$ 1,759,037		
2	\$ 4.95	1,143,121		\$ 5,658,448	\$ 5.69	762,081		\$ 4,336,238		
3	\$ 5.73	385,501		\$ 2,208,920	\$ 6.51	257,001		\$ 1,673,074		
4	\$ 7.07	490,497		\$ 3,467,815	\$ 7.92	326,997		\$ 2,589,825		
Subtotal Commodity		\$ 2,573,437	\$ 649,748	\$ 13,585,716		\$ 1,715,625	\$ 454,824	\$ 10,358,174	\$ 23,943,890	
Base Meter Service Charges				\$ 4,761,930				\$ 5,000,027	\$ 9,761,957	
Total Revenues				\$ 18,997,394				\$ 15,813,025	\$ 34,810,419	
Commercial Customers										
1	\$ 4.67	261,909		\$ 1,223,113	\$ 5.40	174,606		\$ 942,871		
2	\$ 5.29	39,421		\$ 208,536	\$ 6.05	26,281		\$ 158,997		
3	\$ 7.86	39,160		\$ 307,794	\$ 8.75	26,106		\$ 228,431		
4	\$ -	-		\$ -	\$ -	-		\$ -		
Subtotal Commodity		\$ 340,490	\$ 65,210	\$ 1,739,443		\$ 226,993	\$ 45,647	\$ 1,330,299	\$ 3,069,742	
Base Meter Service Charges				\$ 812,763				\$ 853,401	\$ 1,666,164	
Total Revenues				\$ 2,617,416				\$ 2,229,347	\$ 4,846,763	
Multi-family Dwelling Customers (a)										
1	\$ 4.06	150,869		\$ 612,527	\$ 4.76	100,579		\$ 478,757		
2	\$ 4.95	22,485		\$ 111,302	\$ 5.69	14,990		\$ 85,294		
3	\$ 5.73	45,938		\$ 263,222	\$ 6.51	30,625		\$ 199,369		
4	\$ 7.07	22,485		\$ 158,971	\$ 7.92	14,991		\$ 118,722		
Subtotal Commodity		\$ 241,777	\$ 44,587	\$ 1,146,022		\$ 161,185	\$ 31,211	\$ 882,142	\$ 2,028,164	
Base Meter Service Charges				\$ 583,635				\$ 612,817	\$ 1,196,452	
Total Revenues				\$ 1,774,244				\$ 1,526,170	\$ 3,300,414	
Irrigation Customers										
1	\$ 4.95	75,781		\$ 375,118	\$ 5.69	50,520		\$ 287,465		
2	\$ 5.73	26,222		\$ 150,254	\$ 6.51	17,482		\$ 113,805		
3	\$ 7.07	30,366		\$ 214,685	\$ 7.92	20,244		\$ 160,330		
4	\$ -	-		\$ -	\$ -	-		\$ -		
Subtotal Commodity		\$ 132,369	\$ 33,100	\$ 740,057		\$ 88,246	\$ 23,170	\$ 561,600	\$ 1,301,657	
Base Meter Service Charges				\$ 135,990				\$ 142,790	\$ 278,780	
Total Revenues				\$ 909,147				\$ 727,560	\$ 1,636,707	
Temporary Customers										
1	\$ 10.61	88,471		\$ 938,239	\$ 11.14	58,981		\$ 656,767		
Subtotal Commodity Sale		\$ 88,471	\$ 3,455	\$ 938,239		\$ 58,981	\$ 2,419	\$ 656,767	\$ 1,595,006	
Base Meter Service Charges				\$ 164,213				\$ 172,424	\$ 336,637	
Total Revenues				\$ 1,105,907				\$ 831,610	\$ 1,937,517	
Total Potable Customers										
1		1,131,348		\$ 5,399,530		754,232		\$ 3,590,146		
2		1,231,249		\$ 6,128,540		820,834		\$ 4,670,539		
3		500,965		\$ 2,994,621		333,976		\$ 2,174,182		
4		512,982		\$ 3,626,786		341,988		\$ 2,708,547		
Subtotal Commodity Sale		\$ 3,376,544	\$ 796,100	\$ 18,149,478		\$ 2,251,030	\$ 557,271	\$ 13,143,414	\$ 31,292,892	
Base Meter Service Charges				\$ 6,458,531				\$ 6,781,459	\$ 13,239,990	
Total Revenues				\$ 25,404,109				\$ 21,127,710	\$ 46,531,819	
		7,751				5,169			12,920	

Estimated Sales - FY 2024-25

12,920

\$ 46,531,819

FY 2025-26 Potable Water Sales & Revenue (including MWD Pass-Thru)

Tier	July - Dec.				Jan.-June				Total	
	Block Rate	Actual Sales (HCF)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	Actual Sales (HCF)	Zone surcharges	Calculated Revs (incd Zones)	Calculated Revs (incd Zones)	
Residential Single-family Dwelling Customers										
1	\$ 4.76	554,318		\$ 2,638,556	\$ 5.51	369,546		\$ 2,035,457		
2	\$ 5.69	1,143,121		\$ 6,504,358	\$ 6.48	762,081		\$ 4,941,711		
3	\$ 6.51	385,501		\$ 2,509,611	\$ 7.35	257,001		\$ 1,887,798		
4	\$ 7.92	490,497		\$ 3,884,737	\$ 8.83	326,997		\$ 2,886,085		
Subtotal Commodity		2,573,437	\$ 682,235	\$ 15,537,262		1,715,625	\$ 477,565	\$ 11,751,051	\$ 27,288,313	
Base Meter Service Charges				\$ 5,000,027				\$ 5,250,028	\$ 10,250,055	
Total Revenues				\$ 21,219,524				\$ 17,478,644	\$ 38,698,168	
Commercial Customers										
1	\$ 5.40	261,909		\$ 1,414,306	\$ 6.18	174,606		\$ 1,079,063		
2	\$ 6.05	39,421		\$ 238,496	\$ 6.86	26,281		\$ 180,350		
3	\$ 8.75	39,160		\$ 342,646	\$ 9.70	26,106		\$ 253,166		
4	\$ -	-		\$ -	\$ -	-		\$ -		
Subtotal Commodity		340,490	\$ 68,471	\$ 1,995,448		226,993	\$ 47,929	\$ 1,512,579	\$ 3,508,027	
Base Meter Service Charges				\$ 853,401				\$ 896,071	\$ 1,749,472	
Total Revenues				\$ 2,917,320				\$ 2,456,580	\$ 5,373,900	
Multi-family Dwelling Customers (a)										
1	\$ 4.76	150,869		\$ 718,135	\$ 5.51	100,579		\$ 553,990		
2	\$ 5.69	22,485		\$ 127,941	\$ 6.48	14,990		\$ 97,204		
3	\$ 6.51	45,938		\$ 299,054	\$ 7.35	30,625		\$ 224,956		
4	\$ 7.92	22,485		\$ 178,083	\$ 8.83	14,991		\$ 132,303		
Subtotal Commodity		241,777	\$ 46,817	\$ 1,323,213		161,185	\$ 32,772	\$ 1,008,453	\$ 2,331,666	
Base Meter Service Charges				\$ 612,816				\$ 643,458	\$ 1,256,274	
Total Revenues				\$ 1,982,846				\$ 1,684,682	\$ 3,667,528	
Irrigation Customers										
1	\$ 5.69	75,781		\$ 431,197	\$ 6.48	50,520		\$ 327,603		
2	\$ 6.51	26,222		\$ 170,708	\$ 7.35	17,482		\$ 128,411		
3	\$ 7.92	30,366		\$ 240,495	\$ 8.83	20,244		\$ 178,671		
4	\$ -	-		\$ -	\$ -	-		\$ -		
Subtotal Commodity		132,369	\$ 34,755	\$ 842,400		88,246	\$ 24,329	\$ 634,685	\$ 1,477,085	
Base Meter Service Charges				\$ 142,789				\$ 149,929	\$ 292,718	
Total Revenues				\$ 1,019,944				\$ 808,943	\$ 1,828,887	
Temporary Customers										
1	\$ 10.61	88,471		\$ 938,239	\$ 12.47	58,981		\$ 735,728		
Subtotal Commodity Sale		88,471	\$ 3,455	\$ 938,239		58,981	\$ 2,539	\$ 735,728	\$ 1,673,967	
Base Meter Service Charges				\$ 164,213				\$ 181,045	\$ 345,258	
Total Revenues				\$ 1,105,907				\$ 919,312	\$ 2,025,219	
Total Potable Customers										
1		1,131,348		\$ 6,253,234		754,232		\$ 4,154,312		
2		1,231,249		\$ 7,041,503		820,834		\$ 5,322,691		
3		500,965		\$ 3,391,805		333,976		\$ 2,453,219		
4		512,982		\$ 4,062,820		341,988		\$ 3,018,388		
Subtotal Commodity Sale		3,376,544	\$ 835,905	\$ 20,749,363		2,251,030	\$ 585,134	\$ 14,948,610	\$ 35,697,973	
Base Meter Service Charges				\$ 6,781,458				\$ 7,120,531	\$ 13,901,989	
Total Revenues				\$ 28,366,726				\$ 23,348,163	\$ 51,714,889	
		7,751				5,169			12,920	

Estimated Sales - FY 2024-25

12,920

\$ 51,714,889

■ Pump Stations - 1011xx

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 FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	459,102	578,368	419,392	525,560	519,694
7226 Allocated Operations Services	560,403	763,962	479,585	547,360	571,859
Sub-total Administrative Expense	\$ 1,019,505	\$ 1,342,330	\$ 898,977	\$ 1,072,920	\$ 1,091,553
MAINTENANCE EXPENSE					
5500 Labor	69,215	262,319	77,346	145,348	148,172
5510 Supplies/Material	10,200	33,000	50,462	40,000	40,000
5515 Outside Services	14,917	100,000	32,564	-	-
5530 Capital Outlay	-	44,000	-	-	-
Sub-total Maintenance Expense	\$ 94,332	\$ 439,319	\$ 160,372	\$ 185,348	\$ 188,172
OPERATING EXPENSE					
5400 Labor	179,462	204,929	116,802	131,335	134,735
5405 Utilities	581,855	1,122,800	800,961	939,175	983,974
5410 Supplies/Material	54,601	95,000	78,110	75,000	75,000
5415 Outside Services	88,645	54,000	95,695	86,000	86,000
5420 Permits and Fees	6,868	3,300	10,764	12,000	12,000
Sub-total Operating Expense	\$ 911,431	\$ 1,480,029	\$ 1,102,332	\$ 1,243,510	\$ 1,291,709
TOTAL OPERATING EXPENSES	\$ 2,025,268	\$ 3,261,678	\$ 2,161,681	\$ 2,501,778	\$ 2,571,434

Line Item Explanations

5405 Utilities – Natural gas powered pump station at Cornell pump station.

5410 Supplies/Material – 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. 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; water/wastewater data management, and iGreen program.

5420 Permits and Fees – SCAQMD permits for the potable water system.

5515 Outside Services – Outside maintenance providers required to assist in maintaining the pump stations, including HVAC, landscaping and outside mechanical services. Annual air 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.

■ PW Tanks & Reservoirs - 1012xx

Function

To provide operating, preventive 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 FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	143,355	181,922	130,439	160,241	159,832
7226 Allocated Operations Services	201,250	284,503	173,764	190,995	199,203
Sub-total Administrative Expense	\$ 344,605	\$ 466,425	\$ 304,203	\$ 351,236	\$ 359,035
MAINTENANCE EXPENSE					
5500 Labor	7,032	22,999	16,786	25,246	25,956
5510 Supplies/Material	2,179	8,600	5,502	4,500	4,500
5515 Outside Services	70,998	6,400	2,301	4,038	4,038
Sub-total Maintenance Expense	\$ 80,209	\$ 37,999	\$ 24,589	\$ 33,784	\$ 34,494
OPERATING EXPENSE					
5400 Labor	71,750	78,613	134,786	199,638	204,896
5405 Utilities	6,084	6,900	6,016	6,640	7,051
5410 Supplies/Material	12,148	10,000	8,462	10,000	10,000
5415 Outside Services	36,336	40,000	3,420	10,000	110,000
5420 Permits and Fees	-	100	-	-	-
Sub-total Operating Expense	\$ 126,318	\$ 135,613	\$ 152,684	\$ 226,278	\$ 331,947
TOTAL OPERATING EXPENSES	\$ 551,132	\$ 640,037	\$ 481,476	\$ 611,298	\$ 725,476

Line Item Explanations

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. FY25–26 includes \$100k for Nitrification study.

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



PW System 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 FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	289,950	366,633	263,715	323,214	320,825
7226 Allocated Operations Services	774,348	750,000	654,232	606,068	620,534
Sub-total Administrative Expense	\$ 1,064,298	\$ 1,116,633	\$ 917,947	\$ 929,282	\$ 941,359
MAINTENANCE EXPENSE					
5500 Labor	5,393	48,912	3,099	-	-
5510 Supplies/Material	1,037	500	2,322	2,500	2,500
5515 Outside Services	257	500	-	-	-
Sub-total Maintenance Expense	\$ 6,687	\$ 49,912	\$ 5,421	\$ 2,500	\$ 2,500
OPERATING EXPENSE					
5400 Labor	247,561	270,421	214,770	334,921	341,741
5405 Utilities	21,872	8,200	19,211	26,688	26,688
5410 Supplies/Material	207	1,500	-	-	-
5415 Outside Services	21,701	20,000	20,000	20,000	20,000
5420 Permits and Fees	255	35,000	110,014	100,000	100,000
Sub-total Operating Expense	\$ 291,596	\$ 335,121	\$ 363,995	\$ 481,609	\$ 488,429
SPECIALTY EXPENSE					
5700 SCADA Services	10,436	125,000	16,739	25,000	25,000
5715 Laboratory Services	41,897	40,000	29,343	70,860	73,355
7202 Allocated Laboratory Expense	244,538	304,926	264,694	278,617	289,121
Sub-total Specialty Expense	\$ 296,871	\$ 469,926	\$ 310,776	\$ 374,477	\$ 387,476
TOTAL OPERATING EXPENSES	\$ 1,659,452	\$ 1,971,592	\$ 1,598,139	\$ 1,787,868	\$ 1,819,764

Line Item Explanations

5405 Utilities – 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 and 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.

5510 Supplies/Material – Items necessary to maintain the SCADA and PLC Systems.

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

5715 Laboratory Services – Laboratory costs for obtaining water quality samples from the potable water system.

PW 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 FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	374,657	474,464	341,679	426,639	424,743
7226 Allocated Operations Services	593,193	812,282	523,425	512,550	534,400
Sub-total Administrative Expense	\$ 967,850	\$ 1,286,746	\$ 865,104	\$ 939,189	\$ 959,143
MAINTENANCE EXPENSE					
5500 Labor	23,691	62,787	79,117	88,696	89,851
5510 Supplies/Material	15,503	55,000	46,834	35,000	35,000
5515 Outside Services	42,438	160,000	19,230	50,294	50,294
5518 Building Maintenance	57,585	69,725	60,816	75,000	75,000
5520 Permits and Fees	2,636	-	-	-	-
Sub-total Maintenance Expense	\$ 141,853	\$ 347,512	\$ 205,997	\$ 248,990	\$ 250,145
OPERATING EXPENSE					
5400 Labor	401,022	329,014	494,779	502,873	517,974
5405 Utilities	255,221	122,900	88,704	106,010	111,083
5410 Supplies/Material	155,622	183,700	64,359	175,000	175,000
5415 Outside Services	67,396	159,236	38,669	150,000	150,000
5420 Permits and Fees	59,487	55,000	83,929	65,000	65,000
Sub-total Operating Expense	\$ 938,748	\$ 849,850	\$ 770,440	\$ 998,883	\$ 1,019,057
SPECIALTY EXPENSE					
5700 SCADA Services	10,812	17,057	18,864	20,000	20,000
5715 Laboratory Services	6,382	1,800	5,720	10,387	10,788
7202 Allocated Laboratory Expense	65,837	82,096	71,264	75,012	77,840
Sub-total Specialty Expense	\$ 83,031	\$ 100,953	\$ 95,848	\$ 105,399	\$ 108,628
TOTAL OPERATING EXPENSES	\$ 2,131,482	\$ 2,585,061	\$ 1,937,389	\$ 2,292,461	\$ 2,336,973

Line Item Explanations

5410 Supplies/Material – 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 and 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 Laboratory Services – Laboratory costs for obtaining water quality samples from the potable distribution system.

PW 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

Fiscal Year 2024-25 increased by 53.8% over FY 2023-24 as a result of increased outside services for maintenance providers for pipeline repairs. There are no significant changes budgeted for FY2025-26 that affect the scope or level of service above FY2024-25.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	280,823	351,682	256,749	323,753	317,778
7226 Allocated Operations Services	392,527	560,803	342,280	369,047	382,360
Sub-total Administrative Expense	\$ 673,350	\$ 912,485	\$ 599,029	\$ 692,800	\$ 700,138
MAINTENANCE EXPENSE					
5500 Labor	398,503	323,703	341,526	711,588	721,574
5510 Supplies/Material	145,635	80,000	95,056	80,000	80,000
5515 Outside Services	592,919	375,000	364,895	1,475,000	1,375,000
5520 Permits and Fees	14,924	32,000	1,743	5,000	5,000
Sub-total Maintenance Expense	\$ 1,151,981	\$ 810,703	\$ 803,220	\$ 2,271,588	\$ 2,181,574
OPERATING EXPENSE					
5400 Labor	417,662	411,987	363,537	163,423	167,759
5405 Utilities	7,133	2,500	1,627	1,637	1,719
5410 Supplies/Material	68,581	7,500	152,261	125,000	125,000
5415 Outside Services	14,133	10,000	-	-	-
Sub-total Operating Expense	\$ 507,509	\$ 431,987	\$ 517,425	\$ 290,060	\$ 294,478
RESOURCE CONSERVATION					
6790 Back Flow Protection	191,843	150,000	204,191	322,173	365,424
Sub-total Resource Conservation	\$ 191,843	\$ 150,000	\$ 204,191	\$ 322,173	\$ 365,424
SPECIALTY EXPENSE					
5710 Technical Services	-	21,000	-	-	-
Sub-total Specialty Expense	\$ -	\$ 21,000	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENSES	\$ 2,524,683	\$ 2,326,175	\$ 2,123,865	\$ 3,576,621	\$ 3,541,614

Line Item Explanations

- 5410 Supplies/Material – 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/Material – 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.
- 5710 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.

PW Conservation - 101800

Function

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

Significant Changes

There are no significant changes budgeted for FY2024-25 or FY2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	5,442	6,678	5,063	6,868	6,606
7226 Allocated Operations Services	36,090	56,179	44,213	15,994	16,257
Sub-total Administrative Expense	\$ 41,532	\$ 62,857	\$ 49,276	\$ 22,862	\$ 22,863
OPERATING EXPENSE					
5415 Outside Services	36,365	-	33,141	5,000	5,000
5420 Permits and Fees	621	-	887	1,000	1,000
Sub-total Operating Expense	\$ 36,986	\$ -	\$ 34,028	\$ 6,000	\$ 6,000
RESOURCE CONSERVATION					
6660 Landscape Programs	236,986	808,000	86,664	704,000	704,000
Sub-total Resource Conservation	\$ 236,986	\$ 808,000	\$ 86,664	\$ 704,000	\$ 704,000
TOTAL OPERATING EXPENSES	\$ 315,504	\$ 870,857	\$ 169,968	\$ 732,862	\$ 732,863

Line Item Explanations

5415 Outside Services – Includes district wide water conservation efforts, landscaping initiatives, and conservation education.
 6660 Landscape Programs – Includes rain barrel program, irrigation controllers, native plant kits, drip irrigation kits, and landscape transformations and customer education.



PW Administration - 101900

Function

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

Significant Changes

Fiscal Year 2024-25 budget increased by 28.9% to include water hydraulic modeling and water diversification study. There are no significant changes budgeted in FY2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
6260 Rental Charge Facility Replacement	168,743	215,609	173,623	204,554	204,554
6511 Outside Services	-	-	76,840	803,750	55,363
7135 Earthquake Insurance	83,043	77,510	106,689	125,759	138,335
7135 Property Insurance	113,757	113,965	196,682	231,838	255,022
7145 Claims Paid	19,489	-	1,364	-	-
7155 Other Expense	3,321	-	2,153	-	-
7203 Allocated Building Maintenance	138,862	105,024	74,306	90,181	90,999
7205 Allocated Legal Expense	139,391	50,000	59,889	75,000	75,000
7225 Allocated Support Services	688,195	1,399,995	696,581	988,153	852,891
7226 Allocated Operations Services	4,084,439	3,991,384	3,380,281	5,211,337	6,054,976
Sub-total Administrative Expense	\$ 5,439,240	\$ 5,953,487	\$ 4,768,408	\$ 7,730,572	\$ 7,727,140
MAINTENANCE EXPENSE					
5500 Labor	716	-	2,308	3,020	3,103
5515 Outside Services	-	20,000	-	-	-
Sub-total Maintenance Expense	\$ 716	\$ 20,000	\$ 2,308	\$ 3,020	\$ 3,103
OPERATING EXPENSE					
5400 Labor	286	-	1,153	-	-
5405 Utilities	18	-	-	-	-
5410 Supplies/Material	-	-	368	-	-
5425 Consulting Services	2,114	5,000	-	-	-
Sub-total Operating Expense	\$ 2,418	\$ 5,000	\$ 1,521	\$ -	\$ -
RESOURCE CONSERVATION					
6602 School Education Programs	-	75,000	107,000	124,000	124,000
6604 Public Education Programs	191,914	75,000	108,125	934	962
6606 Community Group Outreach	-	-	-	2,000	2,000
6749 Residential Customer Training	-	-	-	10,000	10,000
Sub-total Resource Conservation	\$ 191,914	\$ 150,000	\$ 215,125	\$ 136,934	\$ 136,962
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	29,347	-	26,592	30,000	30,000
Sub-total Specialty Expense	\$ 29,347	\$ -	\$ 26,592	\$ 30,000	\$ 30,000
TOTAL OPERATING EXPENSES	\$ 5,663,635	\$ 6,128,487	\$ 5,013,954	\$ 7,900,526	\$ 7,897,205

Line Item Explanations

5725 General Supplies/Small Tools – Warehouse Supplies – gate valves, PPE items, etc.

6511 Outside Services – Water Smart Software Agreement. FY24–25 includes \$250k for hydraulic modeling and \$500k water diversification Study.

6602 School Education Programs – 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 Programs – Waer conservation–related display advertising, shut down notifications and other incidentspecific 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 - 102001 / 102100

Function

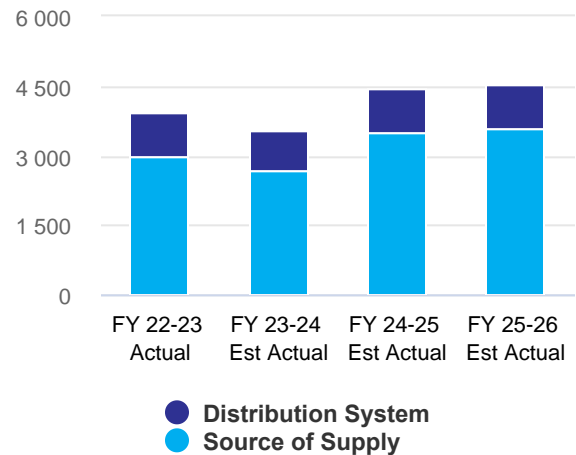
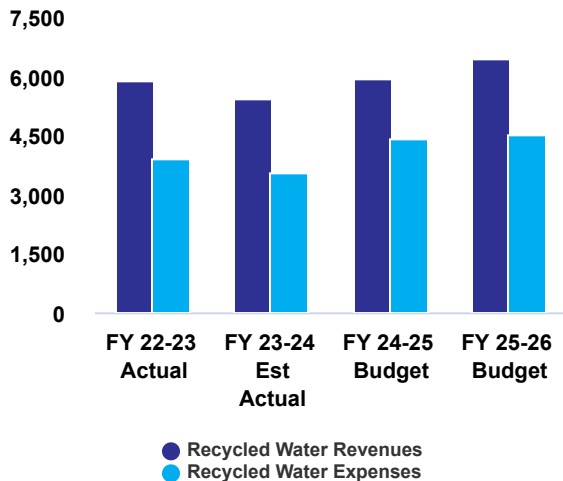
To ensure the integrity of the recycled water distribution system, appropriate and legal use of recycled water, and protection against backflow and cross connections. This includes system surveillance, test and repair of backflow devices, landscape irrigation system plan checks for new services, water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

Recycled Water Operations Summary (Dollars in Thousands)

	FY 22-23	FY 23-24	FY 23-24		FY 25-26
	Actual	Budget	Est Actual	Budget	Budget
Recycled Water Revenues	5,893	7,374	5,420	5,931	6,430
Recycled Water Expenses	3,916	4,124	3,522	4,428	4,515
Net Operating Income	\$ 1,976	\$ 3,250	\$ 1,897	\$ 1,503	\$ 1,915

Operating Expense Summary (Dollars in Thousands)

	FY 22-23	FY 23-24	FY 23-24		FY 25-26
	Actual	Budget	Est Actual	Budget	Budget
Distribution System	924	1,125	832	930	916
Source of Supply	2,992	2,999	2,690	3,498	3,599
Total Recycled Water	\$ 3,916	\$ 4,124	\$ 3,522	\$ 4,428	\$ 4,515



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 rate increases of 8% for each of the next two years. The District is scheduled to undertake a five-year rate study setting rates effective January 1, 2026.

Acre Feet Billed	FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Budget	FY 25-26 Budget
4215 Calabasas	367	286	390	347
4220 LV Valley	164	177	204	182
4225 Cib-MWD	816	833	949	866
4230 Western	1,536	1,563	1,843	1,647
Total	2,883	2,859	3,386	3,042

■ Recycled Water - 102001 / 102100 (continued)

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. The difference between purchased and billed acre-feet is due to purchased Potable Water Supplement and the timing of customer bills.

	FY 22-23 Actual	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
LV Valley	153	133	204	181
LVMWD East	2430	1815	1344	1215
LVMWD West	1411	1481	1844	1648
Total LVMWD	3,994	3,429	3,392	3,044



RECYCLED WATER SUMMARY

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
OPERATING REVENUES					
4152 Penalty for Unsustainable Water Use	1,015,718	-	328,918	-	-
4155 Temporary Meter Fees	349,969	-	53,990	559,974	604,772
4160 Late Payment Fees	17,568	5,000	16,916	20,000	20,000
4215 RW Sales - Calabasas	359,541	801,680	426,968	461,125	498,015
4220 RW Sales - LV Valley	192,876	406,409	213,046	230,090	248,497
4225 RW Sales - Calabasas MWD	856,685	1,722,697	1,171,277	1,264,979	1,366,178
4230 RW Sales - Western	2,359,344	3,693,630	2,533,220	2,735,877	2,954,747
4505 Other Income from Operations	740,888	745,000	675,272	658,601	738,223
TOTAL OPERATING REVENUES	\$ 5,892,589	\$ 7,374,416	\$ 5,419,607	\$ 5,930,646	\$ 6,430,432
ADMINISTRATIVE EXPENSE					
6260 Rental Charge Facility Replacement	855	13,265	964	863	863
7225 Allocated Support Services	188,331	225,868	163,548	224,685	209,463
7226 Allocated Operations Services	589,649	866,251	640,274	680,296	681,488
Sub-total Administrative Expense	\$ 778,835	\$ 1,105,384	\$ 804,786	\$ 905,844	\$ 891,814
MAINTENANCE EXPENSE					
5500 Labor	230	2,600	-	389	401
5510 Supplies/Material	2,135	1,500	-	-	-
5515 Outside Services	25,696	-	-	-	-
Sub-total Maintenance Expense	\$ 28,061	\$ 4,100	\$ -	\$ 389	\$ 401
OPERATING EXPENSE					
5400 Labor	744	1,284	228	-	-
5405 Utilities	7,937	8,500	6,879	7,221	7,581
5415 Outside Services	99,978	-	652	-	-
5420 Permits and Fees	8,149	3,000	19,479	15,000	15,000
Sub-total Operating Expense	\$ 116,808	\$ 12,784	\$ 27,238	\$ 22,221	\$ 22,581
RESOURCE CONSERVATION					
6790 Back Flow Protection	148	3,000	254	1,250	1,250
Sub-total Resource Conservation	\$ 148	\$ 3,000	\$ 254	\$ 1,250	\$ 1,250
SOURCE OF SUPPLY					
5100 Purchased Water - JPA	2,256,805	2,051,967	2,015,967	2,523,025	2,609,184
5115 Purchased Water - Potable Supply	735,490	947,017	674,163	975,000	990,000
Sub-total Source Of Supply	\$ 2,992,295	\$ 2,998,984	\$ 2,690,130	\$ 3,498,025	\$ 3,599,184
TOTAL OPERATING EXPENSES	\$ 3,916,147	\$ 4,124,252	\$ 3,522,408	\$ 4,427,729	\$ 4,515,230
NET OPERATING INCOME (LOSS)	\$ 1,976,442	\$ 3,250,164	\$ 1,897,199	\$ 1,502,917	\$ 1,915,202

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.
- 5115 Purchased Water – Potable Supply – Retail cost to purchase potable water supplement from LVMWD for use in the recycled water system as necessary. The cost of potable water supplement is set to recover the full cost of providing potable water.
- 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 Back Flow Protection – Testing and certification of backflow prevention devices at sites where both recycled and potable water are in use.

Sanitation - 130001 / 130100

Function

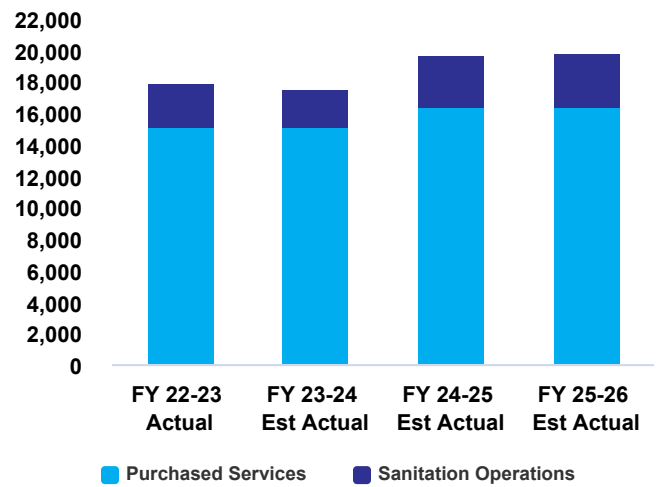
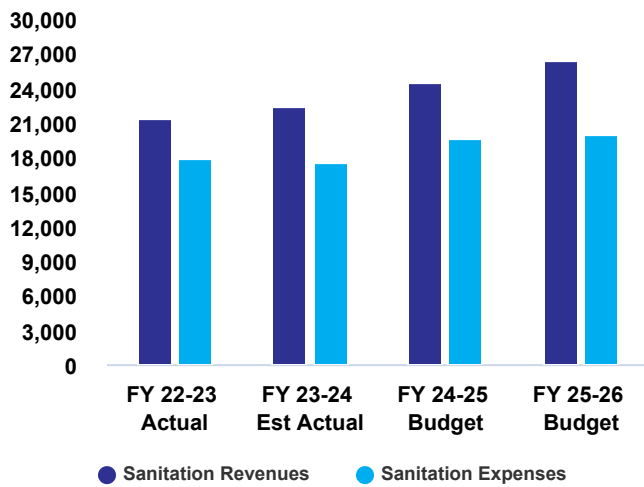
To provide wastewater services including sewer maintenance and lift station operations and maintenance to District customers within the U-1, U-2, U-3, B, and D Sanitation Districts

Sanitation Operations Summary (Dollars in Thousands)

	FY 22-23	FY 23-24	FY 23-24		
	Actual	Budget	Est Actual	Budget	Budget
Sanitation Revenues	21,293	20,882	22,386	24,438	26,375
Sanitation Expenses	17,892	18,436	17,564	19,661	19,869
Net Operating Income	\$ 3,401	\$ 2,446	\$ 4,821	\$ 4,777	\$ 6,506

Operating Expense Summary (Dollar in Thousands)

	FY 22-23	FY 23-24	FY 23-24		
	Actual	Budget	Est Actual	Budget	Budget
Purchased Services	15,189	15,767	15,153	16,405	16,431
Sanitation Operations	2,703	2,669	2,412	3,256	3,438
Total Sanitation	\$ 17,892	\$ 18,436	\$ 17,564	\$ 19,661	\$ 19,869



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.

Acre Feet Billed	FY 22-23 Actual	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
U-3/B/El Canon Sewage Disposal	737,140	552,552	783,700	695,800



SANITATION SUMMARY

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
OPERATING REVENUES					
4260 Sanitation Service Fees	\$ 21,048,268	\$ 20,660,330	\$ 22,127,770	\$ 24,169,736	\$ 26,096,515
4270 Consol Sewer District Fees	244,950	221,498	257,730	268,367	278,431
TOTAL OPERATING REVENUES	\$ 21,293,218	\$ 20,881,828	\$ 22,385,500	\$ 24,438,103	\$ 26,374,946
ADMINISTRATIVE EXPENSE					
6260 Rental Charge Facility Replacement	20,272	28,000	23,233	23,772	23,772
7225 Allocated Support Services	433,061	489,171	364,253	549,291	479,247
7226 Allocated Operations Services	1,981,689	1,941,062	1,777,790	2,517,517	2,514,439
Sub-total Administrative Expense	\$ 2,435,022	\$ 2,458,233	\$ 2,165,276	\$ 3,090,580	\$ 3,017,458
MAINTENANCE EXPENSE					
5500 Labor	6,508	8,320	8,030	10,653	10,658
5510 Supplies/Material	36,401	12,000	58,507	35,000	35,000
5515 Outside Services	75,960	48,472	62,702	3,612	3,612
5530 Capital Outlay	-	40,000	-	-	-
Sub-total Maintenance Expense	\$ 118,869	\$ 108,792	\$ 129,239	\$ 49,265	\$ 49,270
OPERATING EXPENSE					
5400 Labor	8,945	-	6,618	6,590	6,728
5405 Utilities	114,730	98,800	103,040	109,673	114,606
5420 Permits and Fees	25,558	3,000	7,327	-	-
Sub-total Operating Expense	\$ 149,233	\$ 101,800	\$ 116,985	\$ 116,263	\$ 121,334
PROFESSIONAL SERVICES					
6516 Other Professional Services	-	-	-	-	250,000
Sub-total Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 250,000
PURCHASED SERVICES					
5735 Share of JPA Net Expenses	14,451,949	15,214,782	14,599,962	15,621,402	15,734,992
5740 City of Los Angeles	737,140	552,552	552,552	783,700	695,800
Sub-total Purchased Services	\$ 15,189,089	\$ 15,767,334	\$ 15,152,514	\$ 16,405,102	\$ 16,430,792
TOTAL OPERATING EXPENSES	\$ 17,892,213	\$ 18,436,159	\$ 17,564,014	\$ 19,661,210	\$ 19,868,854
NET OPERATING INCOME (LOSS)	\$ 3,401,005	\$ 2,445,669	\$ 4,821,486	\$ 4,776,893	\$ 6,506,092

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.

5735 Share of JPA Net Expenses – The District’s share of the net operating expenses of the Joint Powers Authority. Details of the JPA revenue and expense allocations can be found in the Las Virgenes–Triunfo Joint Powers Authority budget book.

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. Los Angeles provides a cost estimate for the year based on flow from previous years.

6516 Other Professional Services – FY2025/26 includes sewer system modeling.





Internal Services

ADOPTED BUDGET / LAS VIRGENES MUNICIPAL WATER DISTRICT





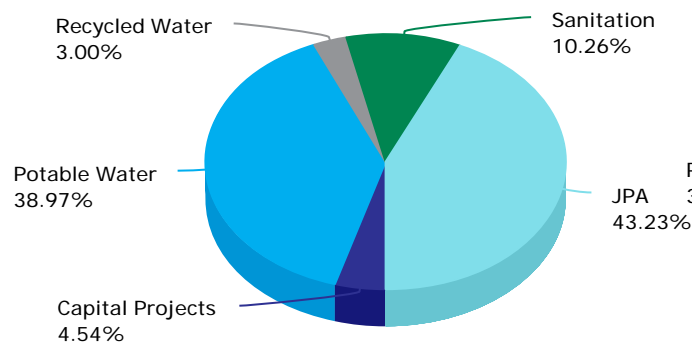
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INTERNAL SERVICES

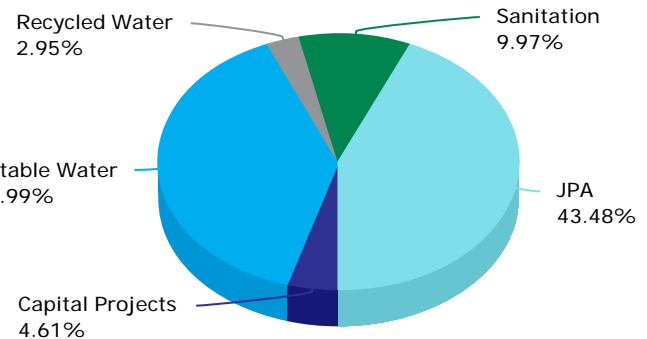
The Internal Service fund is used to account for all costs related to the General Administration of the District. In addition, all personnel related costs, including salaries, benefits, training, etcetera, are administered through the Internal Service fund. Personnel working in the various enterprises 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 (TWSD) 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.

**Internal Services G&A
Allocation
FY 2024-25 Budget**



**Internal Services G&A
Allocation
FY 2025-26 Budget**



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

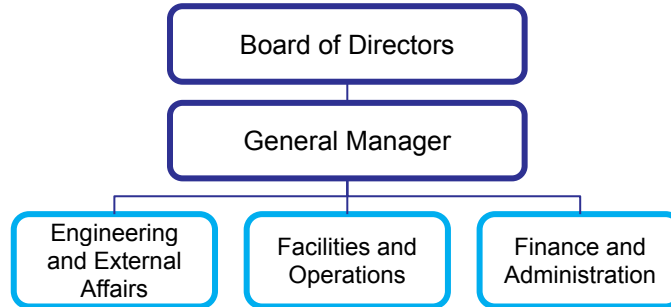
	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
BOARD EXPENSE					
6000 Directors' Fees	84,920	90,000	97,680	102,900	105,987
6005 Directors' Benefits	85,914	131,722	96,995	139,981	144,180
6010 Directors' Conference Expense	92,346	53,000	78,753	83,000	83,000
6015 Directors' Miscellaneous	3,315	5,000	4,089	5,000	5,000
6020 Election Expense	33,593	60,000	-	60,000	-
Sub-total Board Expense	\$ 300,088	\$ 339,722	\$ 277,517	\$ 390,881	\$ 338,167
HUMAN RESOURCES					
6800 Safety	23,798	25,000	21,170	25,000	25,000
6810 Recruitment Expense	19,890	20,000	27,606	30,000	30,000
6812 Retired Employees Benefits	987,346	1,396,542	1,003,258	1,384,815	1,384,815
6815 Employee Recognition	15,093	15,000	27,760	35,000	35,000
6820 Employee Assistance Program	900	1,000	-	1,000	1,000
6825 Employee Wellness Program	1,950	7,500	4,105	7,500	7,500
6830 Training & Professional Services	169,721	212,100	168,677	252,510	256,970
6840 DOT Testing	1,446	1,000	441	1,000	1,000
6872 Outside Services	138,390	185,000	66,688	75,000	75,000
Sub-total Human Resources	\$ 1,358,534	\$ 1,863,142	\$ 1,319,705	\$ 1,811,825	\$ 1,816,285
MAINTENANCE EXPENSE					
5500 Labor	279,033	818,875	136,137	193,592	199,176
5510 Supplies/Material	492,859	564,500	524,465	606,500	611,500
5515 Outside Services	661,048	498,400	462,237	610,000	615,000
5520 Permits and Fees	21,745	26,300	27,896	33,500	35,500
5525 Consulting Services	37,182	3,500	24,275	70,000	35,000
5536 Inventory Expense	22,863	10,000	20,100	20,000	20,000
6255 Rental Charge - Vehicles	322,235	225,000	349,900	424,873	563,510
Sub-total Maintenance Expense	\$ 1,836,965	\$ 2,146,575	\$ 1,545,010	\$ 1,958,465	\$ 2,079,686
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	53,466	86,500	35,833	71,520	72,035
6205 Equipment Rental	12,411	19,500	15,228	35,000	35,000
6210 Equipment Repairs	1,796	9,500	11,214	7,500	7,500
6215 System Support and Maintenance	726,157	752,000	1,089,072	1,100,000	1,100,000
6220 Outside Services	620,045	462,700	364,615	659,200	459,200
6225 Radio Maintenance Expense	25,860	17,100	19,316	32,500	32,500
6230 Safety Equipment	27,230	43,425	42,804	55,775	56,125
6235 Records Management	8,914	10,000	8,147	10,000	10,000
Sub-total Office Equipment & Postage	\$ 1,475,879	\$ 1,400,725	\$ 1,586,229	\$ 1,971,495	\$ 1,772,360
OPERATING EXPENSE					
5400 Labor	245,180	349,125	74,291	159,171	163,152
5405 Utilities	409,303	373,370	331,247	395,971	403,540
5415 Outside Services	69,639	-	-	-	-
5430 Capital Outlay	75,493	122,500	102,146	102,500	102,500
5725 General Supplies/Small Tools	-	3,000	-	3,000	3,000
Sub-total Operating Expense	\$ 799,615	\$ 847,995	\$ 507,684	\$ 660,642	\$ 672,192
OTHER G&A EXPENSES					
7100 Provision For Uncoll Accts	189,084	100,000	151,200	150,000	150,000
7105 Dues, Subsc & Memberships	208,951	156,700	266,642	251,850	254,000
7110 Employee Travel / Misc Expense	35,124	41,200	13,744	35,000	35,915
7135 Automobile Insurance	126,165	132,142	141,811	167,160	183,876
7135 Earthquake Insurance	90,098	119,371	115,753	136,444	150,089
7135 Excess Liability Insurance	953,267	1,108,005	1,005,291	1,184,987	1,303,486

INTERNAL SERVICES SUMMARY (continued)

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
7135 Liability Insurance	296,189	289,697	324,615	364,630	401,093
7135 Property Insurance	123,422	208,642	213,393	251,537	276,690
7152 LAFCO Charges	26,412	24,000	44,573	27,000	28,000
Sub-total Other G&A Expenses	\$ 2,048,712	\$ 2,179,757	\$ 2,277,022	\$ 2,568,608	\$ 2,783,149
PAYROLL EXPENSE					
6100 Staff Salaries	9,770,128	15,411,377	10,133,047	16,261,305	17,399,850
6102 Staff Overtime	271,665	346,161	219,689	219,014	225,587
6105 OPEB	2,492,415	1,438,144	1,438,141	1,075,974	1,108,244
6105 Staff Benefits	1,051,208	8,904,896	4,153,002	8,214,783	8,730,688
6110 Staff Taxes	932,243	1,680,969	972,415	1,539,935	1,431,045
6115 Staff Costs Recovered	-	(8,273,274)	2,265	(8,077,042)	(8,244,977)
Sub-total Payroll Expense	\$ 14,517,659	\$ 19,508,273	\$ 16,918,559	\$ 19,233,969	\$ 20,650,437
PROFESSIONAL SERVICES					
6500 Legal Services	128,512	149,450	163,543	302,312	154,767
6505 Legal Advertising	1,648	4,000	643	4,000	4,000
6516 Other Professional Services	125,676	547,500	476,922	982,750	587,750
6517 Audit Fees	36,410	35,450	44,914	41,410	50,000
6522 Management Consulting Fees	40,524	62,000	46,452	225,000	175,000
Sub-total Professional Services	\$ 332,770	\$ 798,400	\$ 732,474	\$ 1,555,472	\$ 971,517
RESOURCE CONS/PUBLIC OUTREACH					
6602 School Education Programs	228,212	18,000	5,533	-	-
6604 Public Education Programs	46,084	150,000	55,342	251,206	251,264
6606 Community Group Outreach	118	10,000	128	-	-
Sub-total Resource Cons/Public Outreach	\$ 274,414	\$ 178,000	\$ 61,003	\$ 251,206	\$ 251,264
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	66,968	51,500	36,153	54,500	55,000
Sub-total Specialty Expense	\$ 66,968	\$ 51,500	\$ 36,153	\$ 54,500	\$ 55,000
ALLOCATED EXPENSES					
Allocated Building Maintenance	\$ (277,723)	\$ (210,048)	\$ (153,993)	\$ (180,362)	\$ (181,999)
Allocated Customer Service Expense	\$ (709,279)	\$ (850,111)	\$ (874,423)	\$ (975,992)	\$ (996,625)
Allocated Information Systems Services	\$ 515,095	\$ 636,054	\$ 681,427	\$ 795,310	\$ 810,152
Allocated Laboratory Expense	\$ (963,435)	\$ (1,188,918)	\$ (994,742)	\$ (1,070,604)	\$ (1,111,004)
Allocated Legal Expense	\$ (139,391)	\$ (50,000)	\$ (77,001)	\$ (75,000)	\$ (75,000)
Allocated Operations Services	\$ (12,025,180)	\$ (14,250,083)	\$ (13,660,270)	\$ (16,807,709)	\$ (17,904,516)
Allocated Support Services	\$ (9,605,875)	\$ (13,615,040)	\$ (10,375,350)	\$ (12,323,388)	\$ (12,117,538)
Allocated Technical Services	\$ 194,184	\$ 214,057	\$ 192,996	\$ 180,682	\$ 186,473
TOTAL ALLOCATED EXPENSES	\$ (23,011,604)	\$ (29,314,089)	\$ (25,261,356)	\$ (30,457,063)	\$ (31,390,057)
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

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.

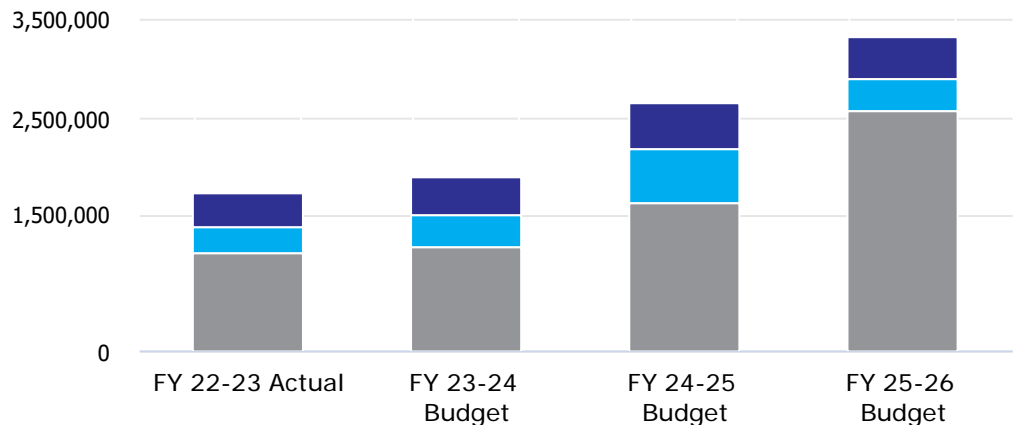


Key Accomplishments from FY 2022 - 2024

- ▶ 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

Position Title	FY 22-23 Budgeted Positions	FY 23-24 Budgeted Positions	FY 24-25 Adopted Positions	FY 25-26 Proposed Positions
Board & General Manager Administration	2.0	2.0	4.0	4.0
	2.0	2.0	4.0	4.0



- Board of Directors (100%LV)
- General Manager Admin (100%LV)
- General Manager Administration

BOARD OF DIRECTORS AND GENERAL MANAGER

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
BOARD EXPENSE					
6000 Directors' Fees	84,920	90,000	97,680	102,900	105,987
6005 Directors' Benefits	85,914	131,722	96,995	139,981	144,180
6010 Directors' Conference Expense	92,346	53,000	78,753	83,000	83,000
6015 Directors' Miscellaneous	3,315	5,000	4,089	5,000	5,000
6020 Election Expense	33,593	60,000	-	60,000	-
Sub-total Board Expense	\$ 300,088	\$ 339,722	\$ 277,517	\$ 390,881	\$ 338,167
HUMAN RESOURCES					
6812 Retired Employees Benefits	111,482	219,145	100,015	125,000	125,000
6815 Employee Recognition	411	5,000	2,974	5,000	5,000
6830 Training & Professional Services	18,020	18,000	18,951	18,000	18,000
6872 Outside Services	138,390	185,000	66,688	75,000	75,000
Sub-total Human Resources	\$ 268,303	\$ 427,145	\$ 188,628	\$ 223,000	\$ 223,000
OFFICE EQUIPMENT & POSTAGE					
6235 Records Management	8,914	10,000	8,147	10,000	10,000
Sub-total Office Equipment & Postage	\$ 8,914	\$ 10,000	\$ 8,147	\$ 10,000	\$ 10,000
OPERATING EXPENSE					
5405 Utilities	1,405	3,500	1,105	1,505	1,505
Sub-total Operating Expense	\$ 1,405	\$ 3,500	\$ 1,105	\$ 1,505	\$ 1,505
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	188,332	128,000	238,419	228,000	230,000
7110 Employee Travel / Misc Expense	5,740	5,000	3,330	5,000	5,000
7135 Liability Insurance	33,474	33,333	36,320	42,812	47,093
7152 LAFCO Charges	26,412	24,000	44,573	27,000	28,000
Sub-total Other G&A Expenses	\$ 253,958	\$ 190,333	\$ 322,642	\$ 302,812	\$ 310,093
PAYROLL EXPENSE					
6100 Staff Salaries	576,893	508,257	527,169	985,352	1,665,620
6105 OPEB	75,934	23,040	23,010	17,376	17,897
6105 Staff Benefits	205,896	237,301	165,140	367,845	648,286
6110 Staff Taxes	38,727	39,140	35,430	67,691	104,598
Sub-total Payroll Expense	\$ 897,450	\$ 807,738	\$ 750,749	\$ 1,438,264	\$ 2,436,401
PROFESSIONAL SERVICES					
6500 Legal Services	98,229	99,450	88,753	102,312	104,767
6505 Legal Advertising	1,648	4,000	643	4,000	4,000
6516 Other Professional Services	41,943	70,000	153,025	312,700	87,700
Sub-total Professional Services	\$ 141,820	\$ 173,450	\$ 242,421	\$ 419,012	\$ 196,467
ALLOCATED EXPENSES					
Allocated Legal Expense	\$ (139,391)	\$ (50,000)	\$ (77,001)	\$ (75,000)	\$ (75,000)
Allocated Vehicle Expense	\$ 7,139	\$ 8,145	\$ 6,396	\$ 9,897	\$ 11,272
TOTAL ALLOCATED EXPENSES	\$ (132,252)	\$ (41,855)	\$ (70,605)	\$ (65,103)	\$ (63,728)
TOTAL EXPENSES	\$ 1,739,686	\$ 1,910,033	\$ 1,720,604	\$ 2,720,371	\$ 3,451,905

■ General Manager’s Office (100%LV) - 70112

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 FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
BOARD EXPENSE					
6000 Directors’ Fees	\$ 84,920	\$ 90,000	\$ 97,680	\$ 102,900	\$ 105,987
6005 Directors’ Benefits	85,914	131,722	96,995	139,981	144,180
6010 Directors’ Conference Expense	92,346	53,000	78,753	83,000	83,000
6015 Directors’ Miscellaneous	3,315	5,000	4,089	5,000	5,000
6020 Election Expense	33,593	60,000	-	60,000	-
Sub-total Board Expense	\$ 300,088	\$ 339,722	\$ 277,517	\$ 390,881	\$ 338,167
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	1,000	-	-	-	-
7135 Liability Insurance	33,474	33,333	36,320	42,812	47,093
Sub-total Other G&A Expenses	\$ 34,474	\$ 33,333	\$ 36,320	\$ 42,812	\$ 47,093
PAYROLL EXPENSE					
6110 Staff Taxes	7,011	6,958	8,114	7,450	7,674
Sub-total Payroll Expense	\$ 7,011	\$ 6,958	\$ 8,114	\$ 7,450	\$ 7,674
PROFESSIONAL SERVICES					
6516 Other Professional Services	34,151	25,000	35,261	62,700	62,700
Sub-total Professional Services	\$ 34,151	\$ 25,000	\$ 35,261	\$ 62,700	\$ 62,700
TOTAL EXPENSES	\$ 375,724	\$ 405,013	\$ 357,212	\$ 503,843	\$ 455,634

Line Item Explanations

6000 Directors’ Fees – Per Diem for days worked on behalf of LVMWD.

6020 Election Expense – Actual cost is determined by County, based on number of elections held. Fiscal Year 24–25 includes anticipated costs for November 2024 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 Liability Insurance – Public Officials Liability insurance coverage.



■ General Manager's Office - 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.

Significant Changes

There are significant changes budgeted for FY 2024-25, percentage change was 41.7%. And there are no significant changes budgeted for FY 2025-26.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6815 Employee Recognition	\$ 411	\$ 5,000	\$ 2,974	\$ 5,000	\$ 5,000
6830 Training & Professional Services	18,020	18,000	18,951	18,000	18,000
6872 Outside Services	-	135,000	-	-	-
Sub-total Human Resources	\$ 18,431	\$ 158,000	\$ 21,925	\$ 23,000	\$ 23,000
OFFICE EQUIPMENT & POSTAGE					
6235 Records Management	8,914	10,000	8,147	10,000	10,000
Sub-total Office Equipment & Postage	\$ 8,914	\$ 10,000	\$ 8,147	\$ 10,000	\$ 10,000
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	39,165	48,000	73,419	48,000	50,000
7110 Employee Travel / Misc Expense	5,740	5,000	3,330	5,000	5,000
Sub-total Other G&A Expenses	\$ 44,905	\$ 53,000	\$ 76,749	\$ 53,000	\$ 55,000
PAYROLL EXPENSE					
6100 Staff Salaries	576,893	508,257	527,169	985,352	1,665,620
6105 OPEB	75,934	23,040	23,010	17,376	17,897
6105 Staff Benefits	205,896	237,301	165,140	367,845	648,286
6110 Staff Taxes	31,716	32,182	27,316	60,241	96,924
Sub-total Payroll Expense	\$ 890,439	\$ 800,780	\$ 742,635	\$ 1,430,814	\$ 2,428,727
PROFESSIONAL SERVICES					
6500 Legal Services	98,229	99,450	88,753	102,312	104,767
6505 Legal Advertising	1,473	2,000	240	2,000	2,000
6516 Other Professional Services	1,718	20,000	-	-	-
Sub-total Professional Services	\$ 101,420	\$ 121,450	\$ 88,993	\$ 104,312	\$ 106,767
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 7,139	\$ 8,145	\$ 6,396	\$ 9,897	\$ 11,272
NET ALLOCATED SUPPORT SERVICES	\$ 7,139	\$ 8,145	\$ 6,396	\$ 9,897	\$ 11,272
TOTAL EXPENSES	\$ 1,071,248	\$ 1,151,375	\$ 944,845	\$ 1,631,023	\$ 2,634,766

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 – District-wide recognition functions.

6872 Outside Services – Outside Services – All litigation, settlements, attorney fees, court costs and legal costs which are allocable to both LVMWD and the Joint Powers Authority.

7105 Dues, Subsc & Memberships – Dues and membership in ACWA, CASA and POWER.

Board/General Manager - 701122

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

Fiscal Year (FY) 2024-25 budget increased over FY2023-24 to provide funding for Phase 3 White Paper development. There are no significant changes budgeted in FY2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6812 Retired Employees Benefits	\$ 111,482	\$ 219,145	\$ 100,015	\$ 125,000	\$ 125,000
6872 Outside Services	138,390	50,000	66,688	75,000	75,000
Sub-total Human Resources	\$ 249,872	\$ 269,145	\$ 166,703	\$ 200,000	\$ 200,000
OPERATING EXPENSE					
5405 Utilities	1,405	3,500	1,105	1,505	1,505
Sub-total Operating Expense	\$ 1,405	\$ 3,500	\$ 1,105	\$ 1,505	\$ 1,505
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	148,167	80,000	165,000	180,000	180,000
7152 LAFCO Charges	26,412	24,000	44,573	27,000	28,000
Sub-total Other G&A Expenses	\$ 174,579	\$ 104,000	\$ 209,573	\$ 207,000	\$ 208,000
PROFESSIONAL SERVICES					
6505 Legal Advertising	175	2,000	403	2,000	2,000
6516 Other Professional Services	6,074	25,000	117,764	250,000	25,000
Sub-total Professional Services	\$ 6,249	\$ 27,000	\$ 118,167	\$ 252,000	\$ 27,000
ALLOCATED EXPENSES					
Allocated Legal Expense	\$ (139,391)	\$ (50,000)	\$ (77,001)	\$ (75,000)	\$ (75,000)
NET ALLOCATED SUPPORT SERVICES	\$ (139,391)	\$ (50,000)	\$ (77,001)	\$ (75,000)	\$ (75,000)
TOTAL EXPENSES	\$ 292,714	\$ 353,645	\$ 418,547	\$ 585,505	\$ 361,505

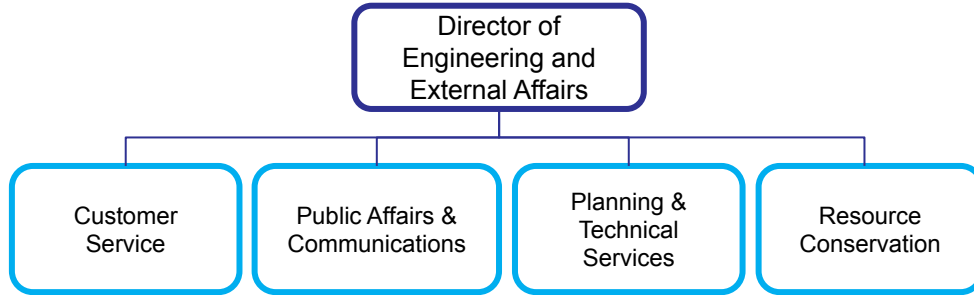
Line Item Explanations

- 6812 Retired Employees Benefits – Separated from staff benefits to improve transparency of costs of retired non–JPA staff.
- 6872 Outside Services – All litigation, settlements, attorney fees, court costs and legal costs which are not allocable to the Joint Powers Authority.
- 7152 LAFCO Charges – District’s share of LAFCO operating expense. Costs vary each year based on LAFCO calculation.



ENGINEERING AND EXTERNAL AFFAIRS

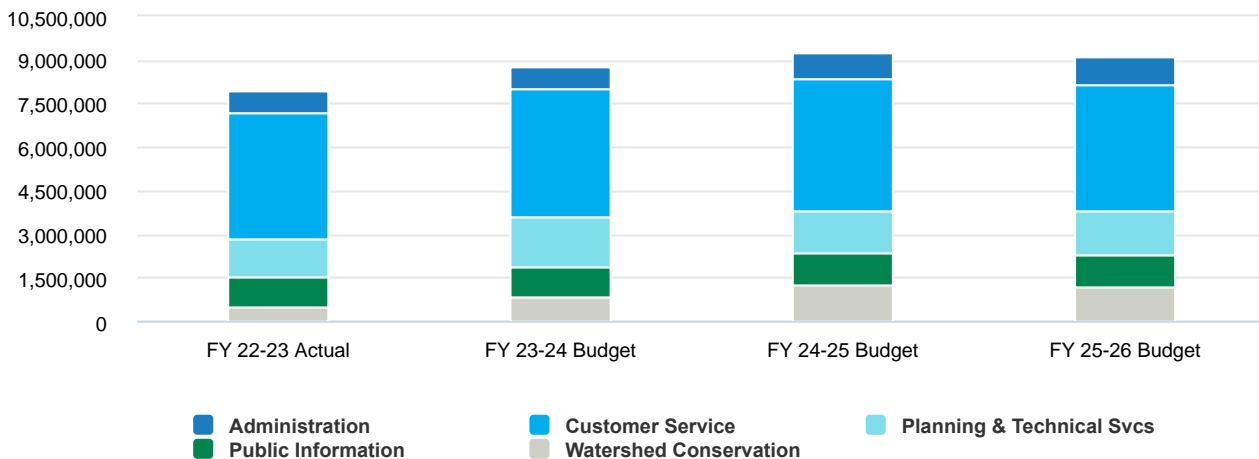
The Engineering and External Affairs Department is responsible for providing engineering and technical services, customer service, customer outreach, legislative and regulatory monitoring and public information functions. The department implements the District’s website, education, conservation and watershed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



Key Accomplishments FY 2023-24

- ▶ Completion and Board adoption of the Climate Action and Adaptation Plan (CAAP).
- ▶ Achieved 30% overall potable water conservation in 2023 compared to 2022 with a 33% reduction in residential use.
- ▶ Expanded the legislative reach of the District through developing and maintaining strong key relationships with elected officials and their staff at the Federal, State and local levels.
- ▶ Conducted a customer experience survey to evaluate customer satisfaction with the level of service they were receiving when interacting with the District, if they understand their bills, whether they know how their water budgets work, and several other questions.
- ▶ Completed the procurement, selection, and negotiation process for the progressive design build team for the Pure Water Project.
- ▶ Established and implemented a successful podcast called “Full Circle Podcast”. To date, the podcast episodes have been over 3,400 times with over 8,700 impressions across multiple social media platforms.

Engineering and External Affairs Summary



ENGINEERING AND EXTERNAL AFFAIRS

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	30,318	39,100	49,360	38,710	40,670
Sub-total Human Resources	\$ 30,318	\$ 39,100	\$ 49,360	\$ 38,710	\$ 40,670
MAINTENANCE EXPENSE					
5500 Labor	231,328	697,178	22,794	164,462	169,365
5510 Supplies/Material	123,092	125,000	221,867	150,000	150,000
5515 Outside Services	75,808	75,000	59,778	75,000	75,000
Sub-total Maintenance Expense	\$ 430,228	\$ 897,178	\$ 304,439	\$ 389,462	\$ 394,365
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	5,206	20,000	5,637	10,020	10,535
6210 Equipment Repairs	435	2,000	-	-	-
6220 Outside Services	610,403	452,500	359,562	650,000	450,000
6230 Safety Equipment	4,997	2,950	3,757	4,550	4,800
Sub-total Office Equipment & Postage	\$ 621,041	\$ 477,450	\$ 368,956	\$ 664,570	\$ 465,335
OPERATING EXPENSE					
5400 Labor	230,499	349,125	69,473	159,171	163,152
5405 Utilities	23,922	11,320	19,909	26,132	26,132
5415 Outside Services	69,639	-	-	-	-
Sub-total Operating Expense	\$ 324,060	\$ 360,445	\$ 89,382	\$ 185,303	\$ 189,284
OTHER G&A EXPENSES					
7100 Provision For Uncollectible Accounts	189,084	100,000	151,200	150,000	150,000
7105 Dues, Subsc & Memberships	11,381	18,100	16,173	3,300	3,400
7110 Employee Travel / Misc Expense	24,920	29,500	5,119	18,800	19,715
Sub-total Other G&A Expenses	\$ 225,385	\$ 147,600	\$ 172,492	\$ 172,100	\$ 173,115
PAYROLL EXPENSE					
6100 Staff Salaries	3,153,441	3,972,594	3,356,148	4,376,853	4,508,159
6102 Staff Overtime	146,195	52,746	124,536	108,504	111,759
6105 OPEB	383,228	349,168	412,458	269,321	277,401
6105 Staff Benefits	1,385,750	2,230,474	1,365,468	2,191,314	2,257,052
6110 Staff Taxes	266,891	426,732	288,049	410,288	332,597
6115 Staff Costs Recovered	-	(1,255,768)	2,265	(1,084,683)	(1,117,258)
Sub-total Payroll Expense	\$ 5,335,505	\$ 5,775,946	\$ 5,548,924	\$ 6,271,597	\$ 6,369,710
PROFESSIONAL SERVICES					
6516 Other Professional Services	41,634	75,000	17,718	308,500	188,500
Sub-total Professional Services	\$ 41,634	\$ 75,000	\$ 17,718	\$ 308,500	\$ 188,500
RESOURCE CONS/PUBLIC OUTREACH					
6602 School Education Programs	228,212	18,000	5,533	-	-
6604 Public Education Programs	46,084	150,000	55,342	251,206	251,264
6606 Community Group Outreach	118	10,000	128	-	-
Sub-total Resource Cons/Public Outreach	\$ 274,414	\$ 178,000	\$ 61,003	\$ 251,206	\$ 251,264
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	14,900	11,200	18,351	16,500	17,000
Sub-total Specialty Expense	\$ 14,900	\$ 11,200	\$ 18,351	\$ 16,500	\$ 17,000
ALLOCATED EXPENSES					
Allocated Customer Service Expense	\$ (194,184)	\$ (214,057)	\$ (192,996)	\$ (180,682)	\$ (186,473)
Allocated Information Systems Services	\$ 515,095	\$ 636,054	\$ 681,427	\$ 795,310	\$ 810,152
Allocated Technical Services	\$ 194,184	\$ 214,057	\$ 192,996	\$ 180,682	\$ 186,473
Allocated Vehicle Expense	\$ 135,513	\$ 153,618	\$ 107,926	\$ 167,007	\$ 190,219
TOTAL ALLOCATED EXPENSES	\$ 650,608	\$ 789,672	\$ 789,353	\$ 962,317	\$ 1,000,371
TOTAL EXPENSES	\$ 7,948,093	\$ 8,751,591	\$ 7,419,978	\$ 9,260,265	\$ 9,089,614

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.

Department Goals	High Level of Customer Satisfaction	Transparency / Community Engagement	Highly Effective Workforce	Safe, High-Quality Water	Protection of Public Health/Environment	Maximum Reuse/ Recovery	Sound Financial Management	Reliable Water Supplies and Service	Sound Planning Appropriate Investment	Innovative and Efficient Operations
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.		✓							✓	
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.		✓	✓							
Maintain water efficient and aesthetic landscaping that maximizes ecosystem benefits at all District facilities.				✓						
Identify, plan and implement special projects and programs in collaboration with other Departments that enhance resiliency and improve efficiencies that will continue to ensure reliable and cost-effective services.	✓	✓							✓	
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

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Director, Engineering and External Affairs	1.0	1.0	1.0	1.0
Legislative Program Manager	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 - 701210 (continued)

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.

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 3,371	\$ 3,000	\$ 18,095	\$ 11,210	\$ 11,770
Sub-total Human Resources	\$ 3,371	\$ 3,000	\$ 18,095	\$ 11,210	\$ 11,770
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	164	10,000	3,082	1,000	1,000
6220 Outside Services	-	75,000	-	-	-
Sub-total Office Equipment & Postage	\$ 164	\$ 85,000	\$ 3,082	\$ 1,000	\$ 1,000
OPERATING EXPENSE					
5405 Utilities	-	720	-	-	-
Sub-total Operating Expense	\$ -	\$ 720	\$ -	\$ -	\$ -
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	8,810	100	13,655	500	500
7110 Employee Travel / Misc Expense	13,316	3,000	2,962	4,000	4,200
Sub-total Other G&A Expenses	\$ 22,126	\$ 3,100	\$ 16,617	\$ 4,500	\$ 4,700
PAYROLL EXPENSE					
6100 Staff Salaries	447,348	383,920	541,672	579,734	597,126
6102 Staff Overtime	1,173	1,574	-	637	656
6105 OPEB	27,155	20,837	20,853	26,063	26,845
6105 Staff Benefits	178,624	189,491	200,937	251,720	259,271
6110 Staff Taxes	26,959	25,032	31,081	38,894	40,061
6115 Staff Costs Recovered	-	-	-	(7,327)	(7,547)
Sub-total Payroll Expense	\$ 681,259	\$ 620,854	\$ 794,543	\$ 889,721	\$ 916,412
PROFESSIONAL SERVICES					
6516 Other Professional Services	37,210	25,000	17,718	-	-
Sub-total Professional Services	\$ 37,210	\$ 25,000	\$ 17,718	\$ -	\$ -
TOTAL EXPENSES	\$ 744,130	\$ 737,674	\$ 850,055	\$ 906,431	\$ 933,882

Line Item Explanations

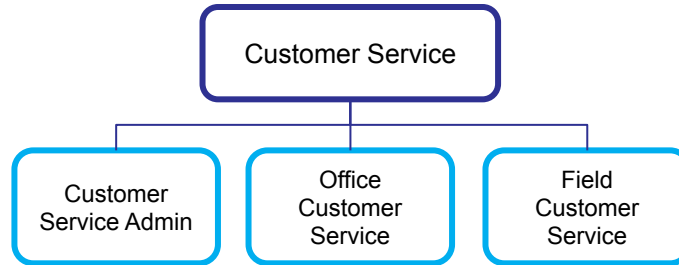
6220 Outside Services – District Sprayfield repurpose study was transferred to JPA after FY2023–24.

6830 Training & Professional Services – 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	Dept Goal	Target	FY 2023 Actual	FY 2024	FY 2025	FY 2026
				Projected	Proposed	Proposed
Customer registration with WaterSmart portal	V	37%	38%	32%	35%	37%
Customer registration with AutoPay	V	64%	55%	58%	61%	64%
Customer registration with e-Bills	V	57%	n/a	52%	54%	57%
Past due balances at June 30 each year via shut-offs and/or utilization of restriction devices.	V	<\$350,000	n/a	\$310,875	<\$350,000	<\$350,000
Inspect 100% of meter vaults annually, inspect/repair 33% (1/3) of service pressure regularors annually, inspect/repair 20% of meter boxes annually.	I	100%	100%	100%	100%	100%
Inspect and test backflow prevention devices annually.	V	100%	100%	98%	100%	100%
Achieve a positive rating from the customer survey of at least 3/5 for customer service staff being courteous and knowledgeable in their interactions with customers and responsive to customer inquiries (survey every 2 years).	V	3/5	3	-	3	-

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

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Customer Service Manager	1.0	1.0	1.0	1.0
Management Analyst I/II*	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 Representaf	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
	18.0	17.0	17.0	17.0

Customer Service - Administration - 701220

Significant Changes

Fiscal Year (FY) 2024-25 budget increased 14.1% over FY2023-24 budget for the one-time development of AMI network business case and water budget audits. There are no significant changes budgeted for FY2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 2,543	\$ 3,000	\$ 3,941	\$ 2,500	\$ 2,600
Sub-total Human Resources	\$ 2,543	\$ 3,000	\$ 3,941	\$ 2,500	\$ 2,600
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	-	-	270	270	285
6220 Outside Services	-	-	-	200,000	-
6230 Safety Equipment	153	250	-	200	200
Sub-total Office Equipment & Postage	\$ 153	\$ 250	\$ 270	\$ 200,470	\$ 485
OPERATING EXPENSE					
5405 Utilities	507	1,000	629	834	834
Sub-total Operating Expense	\$ 507	\$ 1,000	\$ 629	\$ 834	\$ 834
OTHER G&A EXPENSES					
7110 Employee Travel / Misc Expense	-	-	647	300	315
Sub-total Other G&A Expenses	\$ -	\$ -	\$ 647	\$ 300	\$ 315
PAYROLL EXPENSE					
6100 Staff Salaries	259,076	330,162	217,221	218,933	225,501
6102 Staff Overtime	20,625	2,333	-	-	-
6105 OPEB	34,101	23,041	23,010	8,688	8,949
6105 Staff Benefits	88,468	166,357	46,378	86,158	88,742
6110 Staff Taxes	20,565	41,419	15,413	15,859	16,335
6115 Staff Costs Recovered	-	(99,802)	-	-	-
Sub-total Payroll Expense	\$ 422,835	\$ 463,510	\$ 302,022	\$ 329,638	\$ 339,527
TOTAL EXPENSES	\$ 426,038	\$ 467,760	\$ 307,509	\$ 533,742	\$ 343,761

Line Item Explanations

6220 Outside Services – Development of AMI network business case and water budget audit.

6830 Training & Professional Services – 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 for 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

Fiscal Year (FY) 2024-25 budget increased 10.2% over FY2023-24 as a result of an increase to outside services for infosend door tag program. There are no significant changes budgeted for FY2025-26 that affect the scope or level of service

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 1,780	\$ 4,500	\$ 5,110	\$ 2,800	\$ 3,000
Sub-total Human Resources	\$ 1,780	\$ 4,500	\$ 5,110	\$ 2,800	\$ 3,000
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	1,930	10,000	2,200	1,900	2,000
6210 Equipment Repairs	435	2,000	-	-	-
6220 Outside Services	607,293	350,000	357,637	450,000	450,000
6230 Safety Equipment	225	-	-	250	300
Sub-total Office Equipment & Postage	\$ 609,883	\$ 362,000	\$ 359,837	\$ 452,150	\$ 452,300
OPERATING EXPENSE					
5400 Labor	6	-	-	-	-
5405 Utilities	1,653	3,000	2,362	3,018	3,018
Sub-total Operating Expense	\$ 1,659	\$ 3,000	\$ 2,362	\$ 3,018	\$ 3,018
OTHER G&A EXPENSES					
7100 Provision For Uncollectible Accounts	189,084	100,000	151,200	150,000	150,000
7105 Dues, Subsc & Memberships	-	500	-	-	-
7110 Employee Travel / Misc Expense	3,827	4,000	-	3,500	3,700
Sub-total Other G&A Expenses	\$ 192,911	\$ 104,500	\$ 151,200	\$ 153,500	\$ 153,700
PAYROLL EXPENSE					
6100 Staff Salaries	363,745	418,968	380,911	447,926	461,364
6102 Staff Overtime	31,425	7,227	9,179	16,559	17,056
6105 OPEB	47,878	57,602	57,670	43,439	44,742
6105 Staff Benefits	181,498	287,120	179,160	258,411	266,164
6110 Staff Taxes	31,974	52,070	32,672	40,232	41,439
6115 Staff Costs Recovered	-	-	2,265	(28,143)	(28,987)
Sub-total Payroll Expense	\$ 656,520	\$ 822,987	\$ 661,857	\$ 778,424	\$ 801,778
ALLOCATED EXPENSES					
Allocated Information Systems Services	\$ 515,095	\$ 636,054	\$ 681,427	\$ 795,310	\$ 810,152
Allocated Technical Services	\$ 194,184	\$ 214,057	\$ 192,996	\$ 180,682	\$ 186,473
NET ALLOCATED SUPPORT SERVICES	\$ 709,279	\$ 850,111	\$ 874,423	\$ 975,992	\$ 996,625
TOTAL EXPENSES	\$ 2,172,032	\$ 2,147,098	\$ 2,054,789	\$ 2,365,884	\$ 2,410,421

Line Item Explanations

6200 Forms, Supplies and 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 Accounts – 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 FY2024-25 or FY2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	5,647	3,100	5,414	6,100	6,400
Sub-total Human Resources	\$ 5,647	\$ 3,100	\$ 5,414	\$ 6,100	\$ 6,400
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	3,401	1,900	2,728	2,600	2,800
Sub-total Office Equipment & Postage	\$ 3,401	\$ 1,900	\$ 2,728	\$ 2,600	\$ 2,800
OPERATING EXPENSE					
5400 Labor	70,129	91,264	50,450	131,302	134,471
5405 Utilities	4,925	5,000	3,408	4,305	4,305
Sub-total Operating Expense	\$ 75,054	\$ 96,264	\$ 53,858	\$ 135,607	\$ 138,776
OTHER G&A EXPENSES					
7110 Employee Travel / Misc Expense	-	3,000	-	1,500	1,600
Sub-total Other G&A Expenses	\$ -	\$ 3,000	\$ -	\$ 1,500	\$ 1,600
PAYROLL EXPENSE					
6100 Staff Salaries	481,003	467,621	507,532	680,324	700,734
6102 Staff Overtime	50,659	13,322	74,574	41,430	42,673
6105 OPEB	63,312	63,362	126,700	43,439	44,742
6105 Staff Benefits	255,597	320,089	268,782	435,592	448,660
6110 Staff Taxes	57,899	73,527	63,210	97,580	10,507
6115 Staff Costs Recovered	-	(548,763)	-	(299,801)	(308,772)
Sub-total Payroll Expense	\$ 908,470	\$ 389,158	\$ 1,040,798	\$ 998,564	\$ 938,544
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	8,971	10,000	12,656	10,000	10,000
Sub-total Specialty Expense	\$ 8,971	\$ 10,000	\$ 12,656	\$ 10,000	\$ 10,000
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 106,188	\$ 121,194	\$ 82,476	\$ 127,626	\$ 145,365
NET ALLOCATED SUPPORT SERVICES	\$ 106,188	\$ 121,194	\$ 82,476	\$ 127,626	\$ 145,365
TOTAL EXPENSES	\$ 1,107,731	\$ 624,616	\$ 1,197,930	\$ 1,281,997	\$ 1,243,485

Line Item Explanations

5725 General Supplies/Small Tools – Supplies and small tools used for meter maintenance and backflow installation.

6830 Training & Professional Services – Attendance at training courses including preparation for backflow certification training and/or professional meetings.

Customer Service Programs - 701226

Function

Provide project management for a variety of programs that directly relate to customer service functions, District compliance requirements, and analytical responsibilities for data supporting customer service. Includes Backflow Prevention, maintenance of the AMR/AMI program, emergency and scheduled shutdown coordination, support of the District CIS program, data collection, and analysis of customer service functions.

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ -	\$ 1,000	\$ -	\$ 2,000	\$ 2,000
Sub-total Human Resources	\$ -	\$ 1,000	\$ -	\$ 2,000	\$ 2,000
OFFICE EQUIPMENT & POSTAGE					
6220 Outside Services	-	-	-	3,000	3,000
6230 Safety Equipment	-	1,900	-	1,000	1,000
Sub-total Office Equipment & Postage	\$ -	\$ 1,900	\$ -	\$ 4,000	\$ 4,000
OPERATING EXPENSE					
5405 Utilities	-	2,000	-	-	-
5725 General Supplies/Small Tools	-	3,000	-	3,000	3,000
Sub-total Operating Expense	\$ -	\$ 5,000	\$ -	\$ 3,000	\$ 3,000
OTHER G&A EXPENSES					
7110 Employee Travel / Misc Expense	-	1,000	-	1,000	1,000
Sub-total Other G&A Expenses	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
PAYROLL EXPENSE					
6100 Staff Salaries	-	467,621	108,316	355,108	365,761
6102 Staff Overtime	-	13,322	1,836	4,686	4,827
6105 OPEB	-	63,362	-	26,063	26,845
6105 Staff Benefits	1,190	320,089	47,092	179,086	184,458
6110 Staff Taxes	-	73,527	8,925	11,780	12,133
6115 Staff Costs Recovered	-	(548,763)	-	(184,854)	(190,561)
Sub-total Payroll Expense	\$ 1,190	\$ 389,158	\$ 166,169	\$ 391,869	\$ 403,463
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ -	\$ -	\$ 12,658	\$ 19,587	\$ 22,310
NET ALLOCATED SUPPORT SERVICES	\$ -	\$ -	\$ 12,658	\$ 19,587	\$ 22,310
TOTAL EXPENSES	\$ 1,190	\$ 398,058	\$ 178,827	\$ 421,456	\$ 435,773

Line Item Explanations

5725 General Supplies/Small Tools – Supplies and small tools used for meter maintenance and backflow installation.

6830 Training & Professional Services – 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

Fiscal Years 2024-25 and 2025-26 include a reduction in direct labor charges as a result of staff charging directly to enterprise funds.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 950	\$ -	\$ -	\$ -	\$ -
Sub-total Human Resources	\$ 950	\$ -	\$ -	\$ -	\$ -
MAINTENANCE EXPENSE					
5500 Labor	231,328	697,178	22,794	164,462	169,365
5510 Supplies/Material	123,092	125,000	221,867	150,000	150,000
5515 Outside Services	30,258	75,000	4,209	-	-
Sub-total Maintenance Expense	\$ 384,678	\$ 897,178	\$ 248,870	\$ 314,462	\$ 319,365
OPERATING EXPENSE					
5400 Labor	160,201	257,861	19,023	26,702	27,479
5405 Utilities	15,702	-	11,325	15,217	15,217
5415 Outside Services	69,639	-	-	-	-
Sub-total Operating Expense	\$ 245,542	\$ 257,861	\$ 30,348	\$ 41,919	\$ 42,696
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	2,945	1,000	5,695	6,000	6,500
Sub-total Specialty Expense	\$ 2,945	\$ 1,000	\$ 5,695	\$ 6,000	\$ 6,500
TOTAL EXPENSES	\$ 634,115	\$ 1,156,039	\$ 284,913	\$ 362,381	\$ 368,561

Line Item Explanations

5415 Outside Services – Cost of contracted meter reading services for monthly billing. Implementation of AMI/AMR meters in FY2023–24 resulted in services no longer being needed.

5510 Supplies/Material – 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 – FY2023–24 included 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; and testing and replacement process for larger meters.



Resource/Watershed Conservation - 701223

Function

Develop and implement programs that help customers use water efficiently; advance the District’s watershed stewardship mission; and manage the effluent disposal program at the Rancho Las Virgenes sprayfields. Provide scientific review and strategic analysis to support scientifically-based watershed management and regulatory compliance.

Performance Measure	Dept Goal	Target	FY2023 Actual	FY2024 Projected	FY2025 Proposed	FY2026 Proposed
Annual average gallons per capita per day (GPCD)	II	125	n/a	131	130	129
Reduce recycled water use compared to 2020	II	25%	n/a	30%	25%	25%
Monthly average of customers within water budget	II	85%	70%	82%	85%	85%
Develop long-term landuse plan for District Sprayfields	III	100%	n/a	10%	100%	-

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 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/II	1.0	1.0	1.0	1.0
Management Analyst I/II*	-	1.0	1.0	1.0
	3.0	4.0	4.0	4.0



Function

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 1,127	\$ 4,500	\$ 563	\$ 1,300	\$ 1,400
Sub-total Human Resources	\$ 1,127	\$ 4,500	\$ 563	\$ 1,300	\$ 1,400
MAINTENANCE EXPENSE					
5515 Outside Services	45,550	-	55,569	75,000	75,000
Sub-total Maintenance Expense	\$ 45,550	\$ -	\$ 55,569	\$ 75,000	\$ 75,000
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	1,689	-	-	6,600	7,000
6220 Outside Services	2,133	2,500	1,925	-	-
6230 Safety Equipment	403	500	1,029	1,000	1,000
Sub-total Office Equipment & Postage	\$ 4,225	\$ 3,000	\$ 2,954	\$ 7,600	\$ 8,000
OPERATING EXPENSE					
5405 Utilities	-	500	-	-	-
Sub-total Operating Expense	\$ -	\$ 500	\$ -	\$ -	\$ -
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	2,077	16,500	889	1,300	1,400
7110 Employee Travel / Misc Expense	-	4,500	290	200	300
Sub-total Other G&A Expenses	\$ 2,077	\$ 21,000	\$ 1,179	\$ 1,500	\$ 1,700
PAYROLL EXPENSE					
6100 Staff Salaries	255,719	431,189	425,238	517,660	533,190
6102 Staff Overtime	-	4,981	108	14,406	14,838
6105 OPEB	33,659	34,561	34,515	34,751	35,794
6105 Staff Benefits	109,811	234,292	179,195	256,482	264,176
6110 Staff Taxes	19,335	57,336	34,839	45,408	46,770
6115 Staff Costs Recovered	-	-	-	(1,206)	(1,243)
Sub-total Payroll Expense	\$ 418,524	\$ 762,359	\$ 673,895	\$ 867,501	\$ 893,525
PROFESSIONAL SERVICES					
6516 Other Professional Services	4,424	25,000	-	308,500	188,500
Sub-total Professional Services	\$ 4,424	\$ 25,000	\$ -	\$ 308,500	\$ 188,500
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 7,139	\$ 8,148	\$ 6,396	\$ 9,897	\$ 11,272
NET ALLOCATED SUPPORT SERVICES	\$ 7,139	\$ 8,148	\$ 6,396	\$ 9,897	\$ 11,272
TOTAL EXPENSES	\$ 483,066	\$ 824,507	\$ 740,556	\$ 1,271,298	\$ 1,179,397

Line Item Explanations

- 5515 Outside Services – Includes tree trimming services, pest control management and landscape maintenance of facilities.
- 6200 Forms, Supplies and Postage – Includes stover seed, perch.owl box building materials, and water efficiency swag purchases for events/workshops.
- 6516 Other Professional Services – Consulting services for grant writing, water loss audit validation, and conservation regulations compliance. FY24–25 includes \$120k for UWMP agreement for strategic conservation plan.

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.

Performance Measure	Dept Goal	Target	FY2023 Actual*	FY2024 Projected	FY2025 Poposed	FY2026 Proposed
Perform public outreach to customers and stakeholders on major initiatives and receive a positive rating of at least 3/5 on being well informed based on the customer satisfaction survey (survey every 2 years).	V	3/5	3	-	>3	-
Provide tours of the Pure Water Project Las Virgenes - Triunfo Demonstration Facility and other District/ JPA facilities to the public, schools, elected officials, industry personnel, and community leaders.	V	28	65	48+	28	28
Number of annual community tabling events.	V	5	5+	5+	5	5

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Public Affairs & Communications Manager	1.0	1.0	1.0	1.0
Public Affairs Associate II	2.0	2.0	2.0	2.0
	3.0	3.0	3.0	3.0



Public Information - 701230 (continued)

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.

Significant Changes

There are no significant changes budgeted in FY 2024-25 or FY 2025-26 that affect the scope or level of service. Public Education Programs budget is increased to meet expectations in communicating with the public as well as creating a virtual tour of LVMWD facilities.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 5,688	\$ 9,000	\$ 7,726	\$ 4,800	\$ 5,000
Sub-total Human Resources	\$ 5,688	\$ 9,000	\$ 7,726	\$ 4,800	\$ 5,000
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	1,211	-	-	-	-
Sub-total Office Equipment & Postage	\$ 1,211	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSE					
5400 Labor	163	-	-	1,167	1,202
5405 Utilities	519	500	445	565	565
Sub-total Operating Expense	\$ 682	\$ 500	\$ 445	\$ 1,732	\$ 1,767
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	494	1,000	1,629	1,500	1,500
7110 Employee Travel / Misc Expense	6,246	7,000	351	5,300	5,400
Sub-total Other G&A Expenses	\$ 6,740	\$ 8,000	\$ 1,980	\$ 6,800	\$ 6,900
PAYROLL EXPENSE					
6100 Staff Salaries	462,431	501,805	475,202	509,646	524,935
6102 Staff Overtime	38,704	4,594	37,050	23,431	24,134
6105 OPEB	60,750	34,561	34,515	26,063	26,845
6105 Staff Benefits	167,686	252,343	150,624	224,781	231,524
6110 Staff Taxes	37,008	41,434	39,958	42,987	44,277
Sub-total Payroll Expense	\$ 766,579	\$ 834,737	\$ 737,349	\$ 826,908	\$ 851,715
PROFESSIONAL SERVICES					
6516 Other Professional Services	-	25,000	-	-	-
Sub-total Professional Services	\$ -	\$ 25,000	\$ -	\$ -	\$ -
RESOURCE CONS/PUBLIC OUTREACH					
6602 School Education Programs	228,212	18,000	5,533	-	-
6604 Public Education Programs	46,084	150,000	55,342	251,206	251,264
6606 Community Group Outreach	118	10,000	128	-	-
Sub-total Resource Cons/Public Outreach	\$ 274,414	\$ 178,000	\$ 61,003	\$ 251,206	\$ 251,264
TOTAL EXPENSES	\$ 1,055,314	\$ 1,055,237	\$ 808,503	\$ 1,091,446	\$ 1,116,646

Line Item Explanations

- 6516 Other Professional Services – FY2023–24 budget included staff augmentation via consulting services for outreach efforts due to drought.
- 6602 School Education Programs – 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. Budget moved to Potable Water after FY2023–24.
- 6604 Public Education Programs – 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 liason expenses. Budget for OceanWell technology moved to Potable Water in FY2024–25.

■ Planning and Technical Services - 701350

Function

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

Performance Measure	Dept Goal	Target	FY2023 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budget
Progress the Pure Water Project's design to 60% by November 2025 to establish the project's guaranteed maximum price (GMP) and advance project and supporting sub-projects to maintain the projected program schedule	I, IV	60%	n/a	n/a	45%%	60%
Complete sewer pipe assessment study and replacement plan	I, IV	25%	n/a	n/a	0%	25%
Complete water pipe assessment study and replacement plan	I, IV	100%	n/a	10%	100%	n/a
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.	I, IV	70%	n/a	31%	63%	70%

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

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 PAdopted Positions	2025-26 Proposed Positions
Principal Engineer	1.0	1.0	1.0	1.0
Engineering Program Manager	1.0	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	-	-	-
Technical Services Support Specialist	1.0	-	-	-
Engineering Technician I/II	-	2.0	2.0	2.0
	10.0	10.0	10.0	10.0



■ Planning and Technical Services - 701350 (continued)

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 9,212	\$ 12,000	\$ 8,511	\$ 10,000	\$ 10,500
Sub-total Human Resources	\$ 9,212	\$ 12,000	\$ 8,511	\$ 10,000	\$ 10,500
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	212	-	85	250	250
6220 Outside Services	977	25,000	-	-	-
6230 Safety Equipment	815	300	-	500	500
Sub-total Office Equipment & Postage	\$ 2,004	\$ 25,300	\$ 85	\$ 750	\$ 750
OPERATING EXPENSE					
5405 Utilities	616	600	1,740	2,193	2,193
Sub-total Operating Expense	\$ 616	\$ 600	\$ 1,740	\$ 2,193	\$ 2,193
OTHER G&A EXPENSES					
7110 Employee Travel / Misc Expense	1,531	8,000	869	4,000	4,200
Sub-total Other G&A Expenses	\$ 1,531	\$ 8,000	\$ 869	\$ 4,000	\$ 4,200
PAYROLL EXPENSE					
6100 Staff Salaries	884,119	1,438,929	808,372	1,422,630	1,465,309
6102 Staff Overtime	3,609	18,715	3,625	12,041	12,402
6105 OPEB	116,373	115,204	115,195	86,878	89,484
6105 Staff Benefits	404,066	780,782	340,392	678,170	698,515
6110 Staff Taxes	73,151	135,914	70,876	129,328	133,208
6115 Staff Costs Recovered	-	(607,203)	-	(748,206)	(770,709)
Sub-total Payroll Expense	\$ 1,481,318	\$ 1,882,341	\$ 1,338,460	\$ 1,580,841	\$ 1,628,209
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	2,984	200	-	500	500
Sub-total Specialty Expense	\$ 2,984	\$ 200	\$ -	\$ 500	\$ 500
ALLOCATED EXPENSES					
Allocated Customer Service Expense	\$ (194,184)	\$ (214,057)	\$ (192,996)	\$ (180,682)	\$ (186,473)
Allocated Vehicle Expense	\$ 22,186	\$ 24,276	\$ 19,054	\$ 29,484	\$ 33,582
NET ALLOCATED SUPPORT SERVICES	\$ (171,998)	\$ (189,781)	\$ (173,942)	\$ (151,198)	\$ (152,891)
TOTAL EXPENSES	\$ 1,325,667	\$ 1,738,660	\$ 1,175,723	\$ 1,447,086	\$ 1,493,461

Line Item Explanations

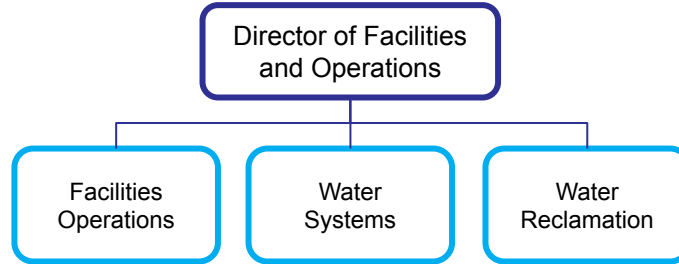
5725 General Supplies/Small Tools – miscellaneous equipment required by inspectors.

6115 Staff Costs 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

FACILITIES AND OPERATIONS

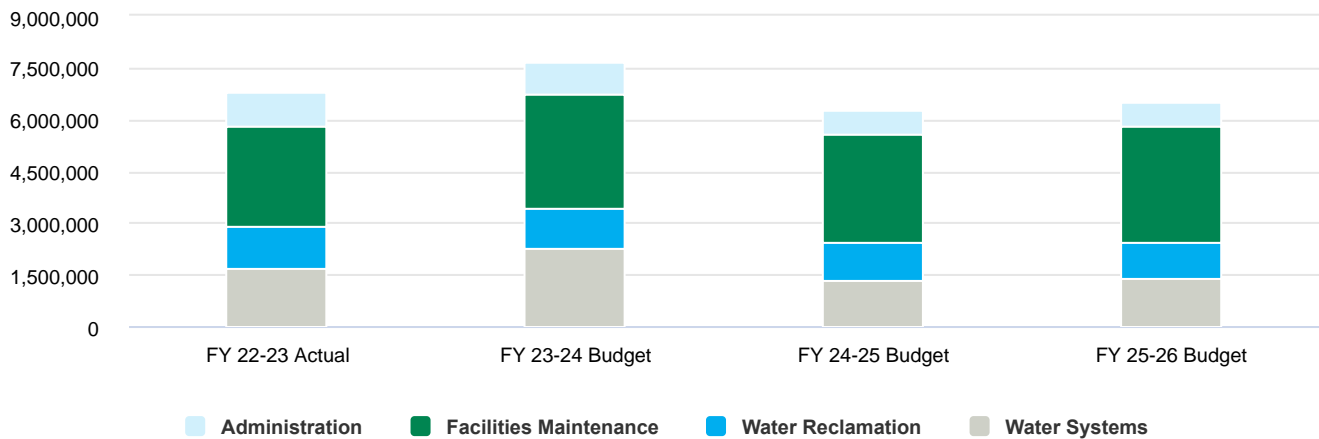
The Facilities and Operations Department is responsible for the day-to-day operation, maintenance, regulatory compliance, and replacement needs of the District’s potable water, recycled water, and sanitation facilities.



Key Accomplishments FY 2023-24

- ▶ Developed programs for strategic partnership to maintain facilities through better planning and technology, to minimize financial and public and environmental health risks.
- ▶ Completed five-year sanitary survey conducted by Division of Drinking Water for Westlake Filtration Facility and the potable water system.
- ▶ Joined K2i knowledge based exchange with elite and progressive utilities around the world to share best practice knowledge in water and wastewater utilities, such as, AI implementation, surface reservoir water quality management, equipment predictive maintenance, and diversity equity and inclusion practices.
- ▶ Completed construction of the Tapia WRF TMDL Summer Compliance Project to ensure regulatory compliance for Malibu Creek augmentation.

Facilities and Operations Expense Summary



Facilities and Operations

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	48,247	65,500	27,937	91,800	94,300
Sub-total Human Resources	\$ 48,247	\$ 65,500	\$ 27,937	\$ 91,800	\$ 94,300
MAINTENANCE EXPENSE					
5500 Labor	47,705	121,697	113,343	29,130	29,811
5510 Supplies/Material	369,767	439,500	302,598	456,500	461,500
5515 Outside Services	585,240	423,400	402,459	535,000	540,000
5520 Permits and Fees	21,745	26,300	27,896	33,500	35,500
5525 Consulting Services	37,182	3,500	24,275	70,000	35,000
6255 Rental Charge - Vehicles	322,235	225,000	349,900	424,873	563,510
Sub-total Maintenance Expense	\$ 1,383,874	\$ 1,239,397	\$ 1,220,471	\$ 1,549,003	\$ 1,665,321
OFFICE EQUIPMENT & POSTAGE					
6225 Radio Maintenance Expense	25,860	17,100	19,316	32,500	32,500
6230 Safety Equipment	22,008	38,350	38,822	50,000	50,100
Sub-total Office Equipment & Postage	\$ 47,868	\$ 55,450	\$ 58,138	\$ 82,500	\$ 82,600
OPERATING EXPENSE					
5400 Labor	14,681	-	4,818	-	-
5405 Utilities	273,680	255,800	203,326	227,152	234,721
Sub-total Operating Expense	\$ 288,361	\$ 255,800	\$ 208,144	\$ 227,152	\$ 234,721
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	2,135	1,600	2,686	2,600	2,600
7110 Employee Travel / Misc Expense	2,594	3,000	3,153	8,500	8,500
Sub-total Other G&A Expenses	\$ 4,729	\$ 4,600	\$ 5,839	\$ 11,100	\$ 11,100
PAYROLL EXPENSE					
6100 Staff Salaries	3,505,330	7,501,553	3,509,709	7,234,661	7,451,699
6102 Staff Overtime	109,606	240,516	81,983	88,313	90,964
6105 OPEB	511,385	749,125	749,273	554,707	571,349
6105 Staff Benefits	1,767,502	4,465,440	1,524,576	3,883,006	3,999,544
6110 Staff Taxes	435,743	879,490	431,688	786,952	710,598
6115 Staff Costs Recovered	-	(6,279,327)	-	(6,803,553)	(6,933,088)
Sub-total Payroll Expense	\$ 6,329,566	\$ 7,556,797	\$ 6,297,229	\$ 5,744,086	\$ 5,891,066
PROFESSIONAL SERVICES					
6516 Other Professional Services	32,079	-	-	-	-
Sub-total Professional Services	\$ 32,079	\$ -	\$ -	\$ -	\$ -
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	52,068	40,300	17,802	38,000	38,000
Sub-total Specialty Expense	\$ 52,068	\$ 40,300	\$ 17,802	\$ 38,000	\$ 38,000
ALLOCATED EXPENSES					
Allocated Building Maintenance	\$ (277,723)	\$ (210,048)	\$ (153,993)	\$ (180,362)	\$ (181,999)
Allocated Laboratory Expense	\$ (963,435)	\$ (1,188,918)	\$ (994,742)	\$ (1,070,604)	\$ (1,111,004)
Allocated Vehicle Expense	\$ (150,707)	\$ (169,911)	\$ (133,376)	\$ (206,388)	\$ (235,073)
TOTAL ALLOCATED EXPENSES	\$ (1,391,865)	\$ (1,568,877)	\$ (1,282,111)	\$ (1,457,354)	\$ (1,528,076)
TOTAL EXPENSES	\$ 6,794,927	\$ 7,648,967	\$ 6,553,449	\$ 6,286,287	\$ 6,489,032

■ 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 budgeting.

Department Goals	High Level of Customer Satisfaction ★	Transparency / Community Engagement 👥	Highly Effective Workforce 🧠	Safe, High-Quality Water 💧	Protection of Public Health/Environment 🌿	Maximum Reuse/ Recovery ♻️	Sound Financial Management 💰	Reliable Water Supplies and Service 🌿	Sound Planning Appropriate Investment 📊	Innovative and Efficient Operations ⚙️
Operate district facilities to provide reliable services and achieve regulatory compliance.	✓			✓	✓			✓		
Maintain district assets with an emphasis on maximizing facilities equipment lifecycle cost, reliability, and cost saving measures.							✓		✓	
Explore opportunities for enhancing energy efficient across all district enterprises to achieve cost savings (avoided costs) and to reduce carbon footprint.			✓	✓	✓	✓	✓	✓	✓	✓
Obtain favorable National Pollution Discharge Elimination System (NPDES) permit that satisfies environmental and regulatory requirements while protecting ratepayers from excessive compliance costs.	✓			✓	✓	✓	✓		✓	
Maintain appropriate staffing levels across all operating divisions within the Facilities and Operations department.	✓		✓		✓		✓			

Personnel

Position Title	2022-23 Auth Positions	2023-24 Auth Positions	2024-25 Proposed Positions	2025-26 Proposed Positions
Director of Facilities and Operations	1.0	1.0	1.0	1.0
Administrative Services Coordinator*	1.0	-	-	-
Administrative Assistant	1.0	1.0	1.0	1.0
	3.0	2.0	2.0	2.0



Administration - 701310 (continued)

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 12,123	\$ 4,800	\$ 2,033	\$ 9,800	\$ 9,800
Sub-total Human Resources	\$ 12,123	\$ 4,800	\$ 2,033	\$ 9,800	\$ 9,800
MAINTENANCE EXPENSE					
5525 Consulting Services	36,345	3,500	24,275	70,000	35,000
Sub-total Maintenance Expense	\$ 36,345	\$ 3,500	\$ 24,275	\$ 70,000	\$ 35,000
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	2,135	1,000	2,002	2,000	2,000
7110 Employee Travel / Misc Expense	28	-	2,387	3,500	3,500
Sub-total Other G&A Expenses	\$ 2,163	\$ 1,000	\$ 4,389	\$ 5,500	\$ 5,500
PAYROLL EXPENSE					
6100 Staff Salaries	517,637	528,914	473,250	391,238	402,975
6102 Staff Overtime	6,104	-	8,422	4,229	4,356
6105 OPEB	68,134	34,561	34,515	17,376	17,897
6105 Staff Benefits	252,647	276,277	179,241	169,994	175,094
6110 Staff Taxes	34,540	37,620	26,655	25,088	25,841
Sub-total Payroll Expense	\$ 879,062	\$ 877,372	\$ 722,083	\$ 607,925	\$ 626,163
PROFESSIONAL SERVICES					
6516 Other Professional Services	32,079	-	-	-	-
Sub-total Professional Services	\$ 32,079	\$ -	\$ -	\$ -	\$ -
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 7,139	\$ 8,148	\$ 6,396	\$ 9,897	\$ 11,272
NET ALLOCATED SUPPORT SERVICES	\$ 7,139	\$ 8,148	\$ 6,396	\$ 9,897	\$ 11,272
TOTAL EXPENSES	\$ 968,911	\$ 894,820	\$ 759,176	\$ 703,122	\$ 687,735

Line Item Explanations

5525 Consulting Services – Management of cell site contracts. FY2024–25 includes \$35k for hazard mitigation plan update.

6516 Other Professional Services – FY2022–23 included solar power and energy portfolio analysis.

6830 Training & Professional Services – 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.

Performance Measure	Dept Goal	Target	FY2023 Actual	FY2024	FY2025	FY2026
				Projected	Proposed	Proposed
Respond to workorders within 24 hours	I, II	90%	n/a	90%	90%	90%
Develop comprehensive plan to assess replacement and repairs based on maintenance cost records or useful life cycles.	II	June 2026	-	-	-	Completed
Clean and videotape sanitary sewer and identify any areas needing repair.	I	20%	11 miles	11 miles	11 miles	11 miles

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

Personnel

Position Title	2022-23 Auth Positions	2023-24 Auth Positions	2024-25 Proposed Positions	2025-26 Proposed Positions
Facilities Manager	1.0	1.0	1.0	1.0
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
Fleet Technician	1.0	1.0	1.0	1.0
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
Electrical/Instrumentation Supervisor	1.0	1.0	1.0	1.0
Sr Electrical/Instrumentation Technician	1.0	1.0	1.0	1.0
Electrical/Instrumentation Technician I/II	3.0	3.0	3.0	3.0
Electrician	1.0	1.0	1.0	1.0
	22.0	22.0	22.0	22.0



Facilities Maintenance Administration - 701320 (continued)

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 7,980	\$ 8,000	\$ -	\$ 10,000	\$ 10,000
Sub-total Human Resources	\$ 7,980	\$ 8,000	\$ -	\$ 10,000	\$ 10,000
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	5,929	4,700	9,602	5,000	5,000
Sub-total Office Equipment & Postage	\$ 5,929	\$ 4,700	\$ 9,602	\$ 5,000	\$ 5,000
OPERATING EXPENSE					
5405 Utilities	1,776	300	997	1,267	1,267
Sub-total Operating Expense	\$ 1,776	\$ 300	\$ 997	\$ 1,267	\$ 1,267
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	-	600	684	600	600
Sub-total Other G&A Expenses	\$ -	\$ 600	\$ 684	\$ 600	\$ 600
PAYROLL EXPENSE					
6100 Staff Salaries	189,474	200,792	191,426	204,773	210,916
6105 OPEB	24,940	11,520	11,505	8,688	8,949
6105 Staff Benefits	86,220	99,236	77,663	88,670	91,330
6110 Staff Taxes	12,963	22,567	12,420	22,369	23,040
Sub-total Payroll Expense	\$ 313,597	\$ 334,115	\$ 293,014	\$ 324,500	\$ 334,235
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	836	-	132	1,000	1,000
Sub-total Specialty Expense	\$ 836	\$ -	\$ 132	\$ 1,000	\$ 1,000
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 4,982	\$ 5,686	\$ 4,464	\$ 6,907	\$ 7,867
NET ALLOCATED SUPPORT SERVICES	\$ 4,982	\$ 5,686	\$ 4,464	\$ 6,907	\$ 7,867
TOTAL EXPENSES	\$ 335,100	\$ 353,401	\$ 308,893	\$ 349,274	\$ 359,969

Line Item Explanations

6830 Training & Professional Services – Funds to attend conferences and seminars.



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.

Significant Changes

There are significant changes budgeted for FY 2024-25, percentage change was 59.5%. And there are no significant changes budgeted for FY 2025-26.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 6,845	\$ 10,000	\$ 5,006	\$ 10,000	\$ 10,000
Sub-total Human Resources	\$ 6,845	\$ 10,000	\$ 5,006	\$ 10,000	\$ 10,000
MAINTENANCE EXPENSE					
5510 Supplies/Material	734	1,200	-	500	500
Sub-total Maintenance Expense	\$ 734	\$ 1,200	\$ -	\$ 500	\$ 500
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	8,795	13,000	23,213	20,000	20,000
Sub-total Office Equipment & Postage	\$ 8,795	\$ 13,000	\$ 23,213	\$ 20,000	\$ 20,000
OPERATING EXPENSE					
5405 Utilities	5,555	400	4,702	5,989	5,989
Sub-total Operating Expense	\$ 5,555	\$ 400	\$ 4,702	\$ 5,989	\$ 5,989
PAYROLL EXPENSE					
6100 Staff Salaries	291,164	981,423	268,140	998,200	1,028,146
6102 Staff Overtime	16,026	31,067	13,215	14,587	15,025
6105 OPEB	38,325	103,684	103,690	78,190	80,536
6105 Staff Benefits	178,293	595,971	131,783	518,838	534,403
6110 Staff Taxes	56,195	123,611	53,288	109,884	113,181
6115 Staff Costs Recovered	-	(1,481,614)	-	(1,084,777)	(1,084,777)
Sub-total Payroll Expense	\$ 580,003	\$ 354,142	\$ 570,116	\$ 634,922	\$ 686,514
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	19,669	10,000	1,257	10,000	10,000
Sub-total Specialty Expense	\$ 19,669	\$ 10,000	\$ 1,257	\$ 10,000	\$ 10,000
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 141,658	\$ 161,678	\$ 126,913	\$ 196,388	\$ 223,684
NET ALLOCATED SUPPORT SERVICES	\$ 141,658	\$ 161,678	\$ 126,913	\$ 196,388	\$ 223,684
TOTAL EXPENSES	\$ 763,259	\$ 550,420	\$ 731,207	\$ 877,799	\$ 956,687

Line Item Explanations

5725 General Supplies/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.

6230 Safety Equipment – Purchase and maintain safety equipment such as crane supplies.

■ Building 8 Maintenance - 701001

Function

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

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
MAINTENANCE EXPENSE					
5500 Labor	\$ 10,749	\$ 33,795	\$ 6,436	\$ 6,750	\$ 6,869
5510 Supplies/Material	17,951	20,500	26,382	30,000	30,000
5515 Outside Services	231,928	188,000	272,648	250,000	250,000
5520 Permits and Fees	5,228	11,000	9,307	11,000	11,000
Sub-total Maintenance Expense	\$ 265,856	\$ 253,295	\$ 314,773	\$ 297,750	\$ 297,869
OPERATING EXPENSE					
5405 Utilities	199,466	190,000	149,959	164,515	171,009
Sub-total Operating Expense	\$ 199,466	\$ 190,000	\$ 149,959	\$ 164,515	\$ 171,009
TOTAL EXPENSES	\$ 465,322	\$ 443,295	\$ 464,732	\$ 462,265	\$ 468,878

■ 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 FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
MAINTENANCE EXPENSE					
5500 Labor	\$ 27,916	\$ 79,548	\$ 95,766	\$ 22,380	\$ 22,942
5510 Supplies/Material	14,711	12,900	-	15,000	15,000
5515 Outside Services	167,927	65,000	-	100,000	100,000
5520 Permits and Fees	2,958	4,600	5,114	5,500	5,500
Sub-total Maintenance Expense	\$ 213,512	\$ 162,048	\$ 100,880	\$ 142,880	\$ 143,442
OPERATING EXPENSE					
5400 Labor	14,681	-	4,818	-	-
5405 Utilities	49,531	48,000	33,487	37,482	38,557
Sub-total Operating Expense	\$ 64,212	\$ 48,000	\$ 38,305	\$ 37,482	\$ 38,557
TOTAL EXPENSES	\$ 277,724	\$ 210,048	\$ 139,185	\$ 180,362	\$ 181,999
ALLOCATED EXPENSES					
Allocated Building Maintenance	\$ (277,723)	\$ (210,048)	\$ (153,993)	\$ (180,362)	\$ (181,999)
NET ALLOCATED SUPPORT SERVICES	\$ (277,723)	\$ (210,048)	\$ (153,993)	\$ (180,362)	\$ (181,999)

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.

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 2,204	\$ 1,200	\$ -	\$ 3,000	\$ 3,000
Sub-total Human Resources	\$ 2,204	\$ 1,200	\$ -	\$ 3,000	\$ 3,000
MAINTENANCE EXPENSE					
5500 Labor	581	8,354	7,278	-	-
5510 Supplies/Material	228,362	275,300	169,197	275,000	275,000
5515 Outside Services	166,822	142,100	121,242	150,000	150,000
5520 Permits and Fees	484	5,000	675	1,000	1,000
6255 Rental Charge - Vehicles	322,235	225,000	349,900	424,873	563,510
Sub-total Maintenance Expense	\$ 718,484	\$ 655,754	\$ 648,292	\$ 850,873	\$ 989,510
OFFICE EQUIPMENT & POSTAGE					
6225 Radio Maintenance Expense	-	2,100	2,100	15,000	15,000
6230 Safety Equipment	-	500	500	2,000	2,000
Sub-total Office Equipment & Postage	\$ -	\$ 2,600	\$ 2,600	\$ 17,000	\$ 17,000
OPERATING EXPENSE					
5405 Utilities	(35)	400	-	-	-
Sub-total Operating Expense	\$ (35)	\$ 400	\$ -	\$ -	\$ -
PAYROLL EXPENSE					
6100 Staff Salaries	7,047	98,748	616	85,709	88,280
6102 Staff Overtime	-	3,409	51	117	121
6105 OPEB	928	11,520	11,505	8,688	8,949
6105 Staff Benefits	3,618	60,940	1,861	49,792	51,285
6110 Staff Taxes	1,043	12,832	829	10,729	11,051
Sub-total Payroll Expense	\$ 12,636	\$ 187,449	\$ 14,862	\$ 155,035	\$ 159,686
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	1,216	1,300	3,050	5,000	5,000
Sub-total Specialty Expense	\$ 1,216	\$ 1,300	\$ 3,050	\$ 5,000	\$ 5,000
TOTAL EXPENSES	\$ 734,505	\$ 848,703	\$ 668,804	\$ 1,030,908	\$ 1,174,196
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ (743,612)	\$ (848,703)	\$ (666,204)	\$ (1,030,909)	\$ (1,174,196)
NET ALLOCATED SUPPORT SERVICES	\$ (743,612)	\$ (848,703)	\$ (666,204)	\$ (1,030,909)	\$ (1,174,196)

Line Item Explanations

5510 Supplies/Material – Gasoline and diesel fuel for district vehicles.

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

6225 Radio Maintenance Expense – Funding for radio system maintenance and repairs.

■ 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.

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 1,568	\$ 1,500	\$ 309	\$ 2,000	\$ 2,000
Sub-total Human Resources	\$ 1,568	\$ 1,500	\$ 309	\$ 2,000	\$ 2,000
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	899	2,600	471	3,000	3,000
Sub-total Office Equipment & Postage	\$ 899	\$ 2,600	\$ 471	\$ 3,000	\$ 3,000
OPERATING EXPENSE					
5405 Utilities	1,463	2,500	1,205	1,488	1,488
Sub-total Operating Expense	\$ 1,463	\$ 2,500	\$ 1,205	\$ 1,488	\$ 1,488
PAYROLL EXPENSE					
6100 Staff Salaries	221,948	620,131	209,108	524,544	540,280
6102 Staff Overtime	12,520	15,701	8,151	10,729	11,051
6105 OPEB	29,214	69,122	69,175	69,502	71,587
6105 Staff Benefits	113,540	387,625	97,166	261,005	268,835
6110 Staff Taxes	39,250	79,864	34,029	66,078	68,060
6115 Staff Costs Recovered	-	(335,052)	-	(435,052)	(435,052)
Sub-total Payroll Expense	\$ 416,472	\$ 837,391	\$ 417,629	\$ 496,806	\$ 524,761
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	20,137	15,000	5,482	10,000	10,000
Sub-total Specialty Expense	\$ 20,137	\$ 15,000	\$ 5,482	\$ 10,000	\$ 10,000
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 184,118	\$ 210,139	\$ 164,953	\$ 255,253	\$ 290,731
NET ALLOCATED SUPPORT SERVICES	\$ 184,118	\$ 210,139	\$ 164,953	\$ 255,253	\$ 290,731
TOTAL EXPENSES	\$ 624,657	\$ 1,069,130	\$ 590,049	\$ 768,547	\$ 831,980

Line Item Explanations

- 5405 Utilities – Funds for cellular phone equipment and pagers and associated charges.
- 6230 Safety Equipment – Purchase of respirators and cartridges and other miscellaneous safety equipment.
- 6830 Training & Professional Services – Funds to provide training for staff members, including costs to bring trainers to district.

■ Electrical/Instrumentation Maintenance - 701326

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.

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 3,975	\$ 3,000	\$ 564	\$ 2,000	\$ 2,000
Sub-total Human Resources	\$ 3,975	\$ 3,000	\$ 564	\$ 2,000	\$ 2,000
MAINTENANCE EXPENSE					
5500 Labor	8,459	-	3,863	-	-
5510 Supplies/Material	179	100	2,873	1,000	1,000
5525 Consulting Services	837	-	-	-	-
Sub-total Maintenance Expense	\$ 9,475	\$ 100	\$ 6,736	\$ 1,000	\$ 1,000
OFFICE EQUIPMENT & POSTAGE					
6225 Radio Maintenance Expense	25,860	15,000	17,216	17,500	17,500
6230 Safety Equipment	1,092	5,000	1,033	5,000	5,000
Sub-total Office Equipment & Postage	\$ 26,952	\$ 20,000	\$ 18,249	\$ 22,500	\$ 22,500
OPERATING EXPENSE					
5405 Utilities	1,445	2,500	1,324	1,576	1,576
Sub-total Operating Expense	\$ 1,445	\$ 2,500	\$ 1,324	\$ 1,576	\$ 1,576
PAYROLL EXPENSE					
6100 Staff Salaries	353,383	686,165	329,576	721,370	743,011
6102 Staff Overtime	6,438	21,188	4,432	2,697	2,778
6105 OPEB	46,514	69,122	69,175	52,127	53,691
6105 Staff Benefits	176,614	406,843	139,261	367,153	378,167
6110 Staff Taxes	49,723	88,847	47,391	76,181	78,447
6115 Staff Costs Recovered	-	(466,195)	-	(601,162)	(619,227)
Sub-total Payroll Expense	\$ 632,672	\$ 805,970	\$ 589,835	\$ 618,366	\$ 636,867
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	6,705	11,000	7,472	6,000	6,000
Sub-total Specialty Expense	\$ 6,705	\$ 11,000	\$ 7,472	\$ 6,000	\$ 6,000
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 42,460	\$ 48,461	\$ 38,035	\$ 58,865	\$ 67,047
NET ALLOCATED SUPPORT SERVICES	\$ 42,460	\$ 48,461	\$ 38,035	\$ 58,865	\$ 67,047
TOTAL EXPENSES	\$ 723,684	\$ 891,031	\$ 662,215	\$ 710,307	\$ 736,990

Line Item Explanations

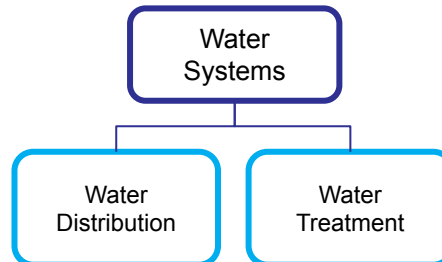
6225 Radio Maintenance Expense – Funding for radio system maintenance and repairs.

6230 Safety Equipment – Purchase of respirators and cartridges and other miscellaneous safety equipment.

■ 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.



Performance Measure	Dept Goal	Target	FY2023 Actual	FY2024 Projected	FY2025 Proposed	FY2026 Proposed
Operation of the demonstration facility to achieve design performance and ensure availability of tasting water within the guidelines of the SOP.	I	100%	100%	100%	100%	100%
Continued participation in artificial intelligence grant work to reduce chemical and energy costs.	II	100%	100%	100%	100%	100%

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Water Systems Manager	1.0	1.0	1.0	1.0
Water Systems Supervisor	1.0	1.0	1.0	1.0
Water Treatment Supervisor	1.0	1.0	1.0	1.0
Senior Water Distribution Operator	2.0	2.0	2.0	2.0
Water Treatment Plant Operator I/II/III	8.0	9.0	9.0	9.0
	13.0	14.0	14.0	14.0

Water Administration - 701330 (continued)

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 1,248	\$ 9,000	\$ 767	\$ 10,000	\$ 10,000
Sub-total Human Resources	\$ 1,248	\$ 9,000	\$ 767	\$ 10,000	\$ 10,000
OPERATING EXPENSE					
5405 Utilities	708	800	650	826	826
Sub-total Operating Expense	\$ 708	\$ 800	\$ 650	\$ 826	\$ 826
PAYROLL EXPENSE					
6100 Staff Salaries	196,898	222,252	201,620	215,111	221,564
6105 OPEB	25,917	11,821	11,793	8,688	8,949
6105 Staff Benefits	94,536	116,831	79,013	91,163	93,898
6110 Staff Taxes	12,927	23,905	12,589	23,011	23,701
Sub-total Payroll Expense	\$ 330,278	\$ 374,809	\$ 305,015	\$ 337,973	\$ 348,112
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 2,082	\$ 2,376	\$ 1,865	\$ 2,887	\$ 3,288
NET ALLOCATED SUPPORT SERVICES	\$ 2,082	\$ 2,376	\$ 1,865	\$ 2,887	\$ 3,288
TOTAL EXPENSES	\$ 334,316	\$ 386,985	\$ 308,297	\$ 351,686	\$ 362,226

Line Item Explanations

6830 Training & Professional Services – Funds to attend AWWA and other conferences.



■ Water Distribution Operations - 701331

Function

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

Significant Changes

There are no significant changes budgeted for FY2024-25 or FY2025-26 that affect the scope or level of service. Training & Professional Services budget increased to allow for staff to attend water quality training, conferences, workshops or trainings. This increase is offset by the number of labor hours that staff is direct charging to programs.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 10,619	\$ 8,400	\$ 5,530	\$ 10,000	\$ 10,000
Sub-total Human Resources	\$ 10,619	\$ 8,400	\$ 5,530	\$ 10,000	\$ 10,000
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	1,489	5,250	1,174	5,000	5,000
Sub-total Office Equipment & Postage	\$ 1,489	\$ 5,250	\$ 1,174	\$ 5,000	\$ 5,000
OPERATING EXPENSE					
5405 Utilities	13,550	10,500	11,002	14,009	14,009
Sub-total Operating Expense	\$ 13,550	\$ 10,500	\$ 11,002	\$ 14,009	\$ 14,009
PAYROLL EXPENSE					
6100 Staff Salaries	597,035	914,007	614,725	874,949	901,197
6102 Staff Overtime	34,316	31,992	18,565	18,732	19,294
6105 OPEB	78,585	101,610	101,677	69,502	71,587
6105 Staff Benefits	319,279	573,641	276,994	468,937	483,005
6110 Staff Taxes	79,111	118,309	80,605	104,894	108,041
6115 Staff Costs Recovered	-	(652,756)	-	(1,168,625)	(1,203,719)
Sub-total Payroll Expense	\$ 1,108,326	\$ 1,086,803	\$ 1,092,566	\$ 368,389	\$ 379,405
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	3,505	1,500	409	3,500	3,500
Sub-total Specialty Expense	\$ 3,505	\$ 1,500	\$ 409	\$ 3,500	\$ 3,500
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 76,518	\$ 86,565	\$ 68,553	\$ 106,080	\$ 120,825
NET ALLOCATED SUPPORT SERVICES	\$ 76,518	\$ 86,565	\$ 68,553	\$ 106,080	\$ 120,825
TOTAL EXPENSES	\$ 1,214,007	\$ 1,199,018	\$ 1,179,234	\$ 506,978	\$ 532,739

Line Item Explanations

5725 General Supplies/Small Tools – Funds for miscellaneous small hand tools.

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

6830 Training & Professional Services – Staff attendance at water quality training, conferences, workshops, and trainings.

Water Treatment Operations - 701332

Function

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

Significant Changes

There are no significant changes budgeted for FY2024-25 or FY2025-26 that affect the scope or level of service. Training & Professional Services budget increased to allow for staff to attend water quality training, conferences, workshops or trainings. This increase is offset by the number of labor hours that staff is direct charging to programs

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ -	\$ 8,400	\$ -	\$ 10,000	\$ 10,000
Sub-total Human Resources	\$ -	\$ 8,400	\$ -	\$ 10,000	\$ 10,000
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	568	5,000	-	5,000	5,000
Sub-total Office Equipment & Postage	\$ 568	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
PAYROLL EXPENSE					
6100 Staff Salaries	14,049	536,798	23,059	591,380	609,121
6102 Staff Overtime	-	18,789	-	9,241	9,518
6105 OPEB	51,842	59,676	59,683	43,439	44,742
6105 Staff Benefits	4,915	336,900	14,824	305,109	314,262
6110 Staff Taxes	14,458	69,483	19,584	71,052	73,184
6115 Staff Costs Recovered	-	(388,015)	-	(626,203)	(645,012)
Sub-total Payroll Expense	\$ 85,264	\$ 633,631	\$ 117,150	\$ 394,018	\$ 405,815
SPECIALTY EXPENSE					
5725 General Supplies/Small Tools	-	1,500	-	2,500	2,500
Sub-total Specialty Expense	\$ -	\$ 1,500	\$ -	\$ 2,500	\$ 2,500
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 41,485	\$ 50,840	\$ 39,306	\$ 60,824	\$ 69,278
NET ALLOCATED SUPPORT SERVICES	\$ 41,485	\$ 50,840	\$ 39,306	\$ 60,824	\$ 69,278
TOTAL EXPENSES	\$ 127,317	\$ 699,371	\$ 156,456	\$ 472,342	\$ 492,593

Line Item Explanations

5725 General Supplies/Small Tools – Funds for miscellaneous small hand tools.

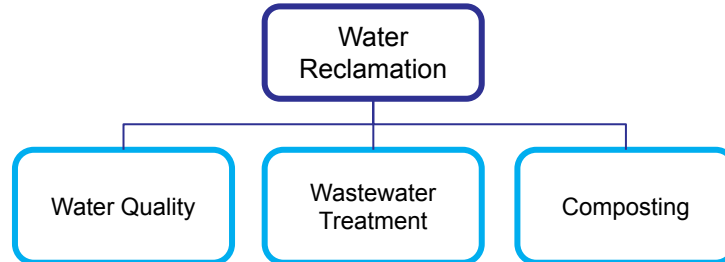
6230 Safety Equipment – Safety equipment such as rain gear, road signs, respiratory equipment and other safety items.

6830 Training & Professional Services – Staff attendance at water quality training, conferences, workshops, and trainings.

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.



Performance Measure	Dept Goal	Target	FY2023 Actual	FY2024 Projected	FY2025 Poposed	FY2026 Proposed
Request and obtain regulatory approved and favorable NPDES permit conditions that would reduce operating cost while achieve the protection of the environment.	IV	Yes	Yes	Yes	Yes	Yes
Number of water quality samples in the distribution system tested annually.	I	960	n/a	1172	960	960
Minimize exceedances to the various permits conditions for Tapia and Rancho include NPDES (N and P), and Sanitary Sewer Overflow.	I	Yes	Yes	Yes	Yes	Yes

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 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
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
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	12.0	12.0	12.0	12.0
Compost Operations Supervisor	1.0	1.0	1.0	1.0
	24.0	24.0	24.0	24.0



■ Reclamation Administration - 701340 (continued)

Significant Changes

There are no significant changes budgeted for FY 2024-25 or FY 2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 1,610	\$ 3,000	\$ 8,672	\$ 5,000	\$ 5,000
Sub-total Human Resources	\$ 1,610	\$ 3,000	\$ 8,672	\$ 5,000	\$ 5,000
OPERATING EXPENSE					
5405 Utilities	221	400	-	-	-
Sub-total Operating Expense	\$ 221	\$ 400	\$ -	\$ -	\$ -
OTHER G&A EXPENSES					
7110 Employee Travel / Misc Expense	2,566	3,000	766	5,000	5,000
Sub-total Other G&A Expenses	\$ 2,566	\$ 3,000	\$ 766	\$ 5,000	\$ 5,000
PAYROLL EXPENSE					
6100 Staff Salaries	221,448	422,814	300,271	411,427	423,770
6102 Staff Overtime	2,577	3,486	2,364	2,024	2,085
6105 OPEB	29,148	34,561	34,515	26,063	26,845
6105 Staff Benefits	106,320	234,500	35,063	199,800	205,794
6110 Staff Taxes	17,175	38,418	9,427	10,898	11,281
6115 Staff Costs Recovered	-	-	-	(1,183)	(1,219)
Sub-total Payroll Expense	\$ 376,668	\$ 733,779	\$ 381,640	\$ 649,029	\$ 668,556
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 16,063	\$ 16,125	\$ 12,658	\$ 19,587	\$ 22,310
NET ALLOCATED SUPPORT SERVICES	\$ 16,063	\$ 16,125	\$ 12,658	\$ 19,587	\$ 22,310
TOTAL EXPENSES	\$ 397,128	\$ 756,304	\$ 403,736	\$ 678,616	\$ 700,866

Line Item Explanations

6830 Training & Professional Services – Funds for attending CWEA, WEF, US Composting Council, and miscellaneous biosolids treatment specialty conferences.

7110 Employee Travel / Misc Expense – 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.

Significant Changes

There are no significant changes budget for FY2024-25 or FY2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 75	\$ 3,200	\$ 231	\$ 5,000	\$ 5,000
Sub-total Human Resources	\$ 75	\$ 3,200	\$ 231	\$ 5,000	\$ 5,000
MAINTENANCE EXPENSE					
5510 Supplies/Material	107,830	129,500	104,146	135,000	140,000
5515 Outside Services	18,563	28,300	8,569	35,000	40,000
5520 Permits and Fees	13,075	5,700	12,800	16,000	18,000
Sub-total Maintenance Expense	\$ 139,468	\$ 163,500	\$ 125,515	\$ 186,000	\$ 198,000
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	772	800	1,329	1,500	1,600
Sub-total Office Equipment & Postage	\$ 772	\$ 800	\$ 1,329	\$ 1,500	\$ 1,600
PAYROLL EXPENSE					
6100 Staff Salaries	471,819	676,659	500,743	649,092	668,565
6102 Staff Overtime	27,199	19,687	17,581	20,627	21,246
6105 OPEB	62,104	69,122	69,175	52,127	53,691
6105 Staff Benefits	196,598	396,054	213,643	508,502	523,807
6110 Staff Taxes	51,271	76,131	53,867	69,194	71,270
6115 Staff Costs Recovered	-	(232,360)	-	(441,025)	(454,485)
Sub-total Payroll Expense	\$ 808,991	\$ 1,005,293	\$ 855,009	\$ 858,517	\$ 884,094
ALLOCATED EXPENSES					
Allocated Laboratory Expense	\$ (963,435)	\$ (1,188,918)	\$ (994,742)	\$ (1,070,604)	\$ (1,111,004)
Allocated Vehicle Expense	\$ 14,129	\$ 16,125	\$ 12,658	\$ 19,587	\$ 22,310
NET ALLOCATED SUPPORT SERVICES	\$ (949,306)	\$ (1,172,793)	\$ (982,084)	\$ (1,051,017)	\$ (1,088,694)
TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -

Line Item Explanations

5510 Supplies/Material – Funds for laboratory equipment calibration and maintenance.

5515 Outside Services – Includes water quality analysis and testing.

5520 Permits and Fees – Annual California Department of Public Health permit.

6830 Training & Professional Services – Funds for attending CWEA, CWEA/AWWA specialty conferences/workshops and special skills training classes.

■ 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.

Significant Changes

There are no significant changes budgeted for FY2024-25 or FY2025-26 that affect the scope or level of service. Training & Professional Services budget increased to allow for staff to attend the Weftec or other wastewater or water reuse related conferences, workshops or trainings. This increase is offset by the number of labor hours that staff is direct charging to programs.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ -	\$ 5,000	\$ 4,825	\$ 10,000	\$ 10,000
Sub-total Human Resources	\$ -	\$ 5,000	\$ 4,825	\$ 10,000	\$ 10,000
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	1,789	1,500	86	2,000	2,000
Sub-total Office Equipment & Postage	\$ 1,789	\$ 1,500	\$ 86	\$ 2,000	\$ 2,000
PAYROLL EXPENSE					
6100 Staff Salaries	254,192	877,180	162,035	749,186	771,662
6102 Staff Overtime	641	55,831	5,653	3,308	3,407
6105 OPEB	33,458	92,163	92,185	50,815	52,339
6105 Staff Benefits	130,291	524,194	180,934	407,030	419,241
6110 Staff Taxes	36,756	102,641	44,332	108,303	11,552
6115 Staff Costs Recovered	-	(1,412,018)	-	(1,119,785)	(1,153,386)
Sub-total Payroll Expense	\$ 455,338	\$ 239,991	\$ 485,139	\$ 198,857	\$ 104,815
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 27,339	\$ 32,251	\$ 25,316	\$ 39,175	\$ 44,619
NET ALLOCATED SUPPORT SERVICES	\$ 27,339	\$ 32,251	\$ 25,316	\$ 39,175	\$ 44,619
TOTAL EXPENSES	\$ 484,466	\$ 278,742	\$ 515,366	\$ 250,032	\$ 161,434

Line Item Explanations

6230 Safety Equipment – Rain gear, respirators, filter cartridges, dust masks, etc.

6830 Training & Professional Services – Staff attendance at Weftec or other wastewater, composting, or water reuse related conferences, workshops, or trainings.

■ 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.

Significant Changes

Fiscal Year 2024-25 is an increase of 23.5% as a result of establishing Training & Professional Services budgeted expense for staff to attend the Weftec Conference or other composting related conferences, workshops or trainings.

Fiscal Year 2025-26 has no significant changes budgeted over FY2024-25 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,500
Sub-total Human Resources	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,500
OFFICE EQUIPMENT & POSTAGE					
6230 Safety Equipment	675	-	1,414	1,500	1,500
Sub-total Office Equipment & Postage	\$ 675	\$ -	\$ 1,414	\$ 1,500	\$ 1,500
PAYROLL EXPENSE					
6100 Staff Salaries	169,236	735,670	235,140	817,682	842,212
6102 Staff Overtime	3,785	39,366	3,549	2,022	2,083
6105 OPEB	22,276	80,643	80,680	69,502	71,587
6105 Staff Benefits	104,631	456,428	97,130	447,013	460,423
6110 Staff Taxes	30,331	85,262	36,672	89,271	91,949
6115 Staff Costs Recovered	-	(1,311,317)	-	(1,325,741)	(1,336,211)
Sub-total Payroll Expense	\$ 330,259	\$ 86,052	\$ 453,171	\$ 99,749	\$ 132,043
ALLOCATED EXPENSES					
Allocated Vehicle Expense	\$ 34,932	\$ 40,398	\$ 31,711	\$ 49,071	\$ 55,892
NET ALLOCATED SUPPORT SERVICES	\$ 34,932	\$ 40,398	\$ 31,711	\$ 49,071	\$ 55,892
TOTAL EXPENSES	\$ 365,866	\$ 126,450	\$ 486,296	\$ 155,320	\$ 196,935

Line Item Explanations

6230 Safety Equipment – Rain gear, respirators, filter cartridges, dust masks, etc.

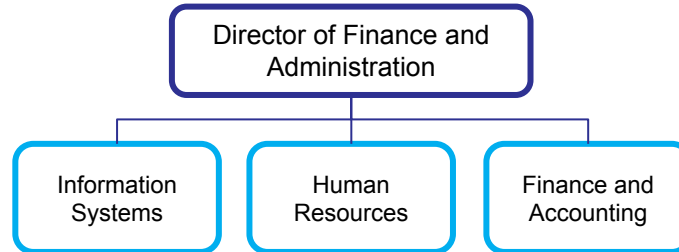
6830 Training & Professional Services – Staff attendance at Weftec or other wastewater, composting, or water reuse related conferences, workshops, or trainings.



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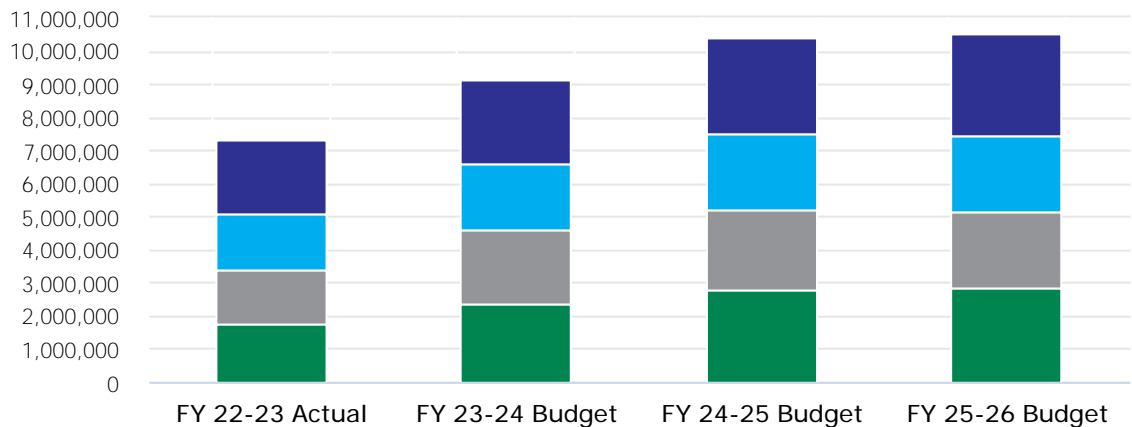
FINANCE AND ADMINISTRATION

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 2023-2024

- ▶ Completed initial assessment of the District’s policies and procedures that establish and ensure proper internal controls.
- ▶ Comprehensive upgrade of 55 SCADA controls (PLC’s) reprogramming of processes, and upgrade of the network at the District’s Tapia Water Reclamation Facility including in-depth review of existing processes along with Piping and Instrumentation Diagrams (P&ID’s) and reprogramming the processes to meet established District PLC, SCADA and Tag programming standards.
- ▶ Diversified advertising sources to cast a wider net of potential applicants due to the uptick in staff turnover while also concentrating resources towards enhancing employee engagement and fostering long-term retention.
- ▶ Implemented electronic payment processing for accounts payable disbursements.



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

FINANCE AND ADMINISTRATION

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6800 Safety	23,798	25,000	21,170	25,000	25,000
6810 Recruitment Expense	19,890	20,000	27,606	30,000	30,000
6812 Retired Employees Benefits	875,864	1,177,397	903,243	1,259,815	1,259,815
6815 Employee Recognition	14,682	10,000	24,786	30,000	30,000
6820 Employee Assistance Program	900	1,000	-	1,000	1,000
6825 Employee Wellness Program	1,950	7,500	4,105	7,500	7,500
6830 Training & Professional Services	73,136	88,500	72,429	102,000	102,000
6840 DOT Testing	1,446	1,000	441	1,000	1,000
Sub-total Human Resources	\$ 1,011,666	\$ 1,330,397	\$ 1,053,780	\$ 1,456,315	\$ 1,456,315
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	48,260	66,500	30,196	61,500	61,500
6205 Equipment Rental	12,411	19,500	15,228	35,000	35,000
6210 Equipment Repairs	1,361	7,500	11,214	7,500	7,500
6215 System Support and Maintenance	726,157	752,000	1,089,072	1,100,000	1,100,000
6220 Outside Services	9,642	10,200	5,053	6,200	6,200
6230 Safety Equipment	225	225	225	225	225
Sub-total Office Equipment & Postage	\$ 798,056	\$ 855,925	\$ 1,150,988	\$ 1,210,425	\$ 1,210,425
OPERATING EXPENSE					
5405 Utilities	110,296	100,750	106,907	141,182	141,182
5430 Capital Outlay	75,493	122,500	102,146	102,500	102,500
Sub-total Operating Expense	\$ 185,789	\$ 223,250	\$ 209,053	\$ 243,682	\$ 243,682
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	7,103	9,000	9,364	17,950	18,000
7110 Employee Travel / Misc Expense	1,870	2,700	2,142	1,700	1,700
7135 Automobile Insurance	126,165	132,142	141,811	167,160	183,876
7135 Earthquake Insurance	90,098	119,371	115,753	136,444	150,089
7135 Excess Liability Insurance	953,267	1,108,005	1,005,291	1,184,987	1,303,486
7135 Liability Insurance	262,715	256,364	288,295	321,818	354,000
7135 Property Insurance	123,422	208,642	213,393	251,537	276,690
Sub-total Other G&A Expenses	\$ 1,564,640	\$ 1,836,224	\$ 1,776,049	\$ 2,081,596	\$ 2,287,841
PAYROLL EXPENSE					
6100 Staff Salaries	2,534,464	2,961,352	2,631,705	3,309,331	3,408,611
6102 Staff Overtime	15,864	39,577	11,334	17,511	18,037
6105 OPEB	332,802	253,449	253,400	208,507	214,752
6105 Staff Benefits	1,085,657	1,651,592	1,050,726	1,593,532	1,641,348
6110 Staff Taxes	190,882	262,080	208,323	263,224	271,119
6115 Staff Costs Recovered	-	(189,416)	-	(3,952)	(4,070)
Sub-total Payroll Expense	\$ 4,159,669	\$ 4,978,634	\$ 4,155,488	\$ 5,388,153	\$ 5,549,797
PROFESSIONAL SERVICES					
6500 Legal Services	30,283	50,000	74,790	200,000	50,000
6516 Other Professional Services	10,020	402,500	306,179	361,550	311,550
6517 Audit Fees	36,410	35,450	44,914	41,410	50,000
6522 Management Consulting Fees	40,524	62,000	46,452	225,000	175,000
Sub-total Professional Services	\$ 117,237	\$ 549,950	\$ 472,335	\$ 827,960	\$ 586,550
ALLOCATED EXPENSES					
Allocated Customer Service Expense	\$ (515,095)	\$ (636,054)	\$ (681,427)	\$ (795,310)	\$ (810,152)
Allocated Vehicle Expense	\$ 8,055	\$ 8,148	\$ 6,396	\$ 9,897	\$ 11,272
TOTAL ALLOCATED EXPENSES	\$ (507,040)	\$ (627,906)	\$ (675,031)	\$ (785,413)	\$ (798,880)
TOTAL EXPENSES	\$ 7,330,017	\$ 9,146,474	\$ 8,142,662	\$ 10,422,718	\$ 10,535,730

■ 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.

Department Goals	High Level of Customer Satisfaction ★	Transparency / Community Engagement 👥	Highly Effective Workforce 🧠	Safe, High-Quality Water 💧	Protection of Public Health/Environment 🌿	Maximum Reuse/ Recovery ♻️	Sound Financial Management 🏛️	Reliable Water Supplies and Service 🌿	Sound Planning Appropriate Investment 📊	Innovative and Efficient Operations ⚙️
Demonstrate strong financial integrity and stewardship of District resources.	✓	✓	✓				✓		✓	✓
Develop and enhance recruitment, selection, and retention strategies to attract, recruit, and retain a highly effective and diverse workforce.	✓		✓				✓		✓	✓
Provide staff with information systems that ensure District security and delivery of services.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Director, Finance and Administration	1.0	1.0	1.0	1.0
Administrative Specialist-Risk Mgmt	1.0	1.0	1.0	1.0



■ Administration - 701410 (continued)

Significant Changes

Fiscal Year 2024-25 budget saw an increase of 14.5% over FY2023-24. This increase is a result of a one-time increase in management consulting fees for an agency-wide five year rate study. Also included in management consulting fees is ongoing internal audit services being performed. Outside services budget decreased by 80% due to the termination of armored car services.

Fiscal Year 2025-26 includes the final preparation of the rate study and is a reduction of 25% in management consulting fees as compared to FY2024-25. There are no additional significant changes to the FY2025-26 budget that will affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 11,526	\$ 8,500	\$ 9,324	\$ 12,000	\$ 12,000
Sub-total Human Resources	\$ 11,526	\$ 8,500	\$ 9,324	\$ 12,000	\$ 12,000
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	38,287	55,000	25,348	50,000	50,000
6205 Equipment Rental	4,277	4,500	7,094	5,000	5,000
6220 Outside Services	5,708	5,000	1,095	1,000	1,000
Sub-total Office Equipment & Postage	\$ 48,272	\$ 64,500	\$ 33,537	\$ 56,000	\$ 56,000
OPERATING EXPENSE					
5405 Utilities	988	750	828	1,051	1,051
Sub-total Operating Expense	\$ 988	\$ 750	\$ 828	\$ 1,051	\$ 1,051
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	3,125	500	500	2,950	3,000
7110 Employee Travel / Misc Expense	1,376	2,000	2,000	1,000	1,000
7135 Automobile Insurance	126,165	132,142	141,811	167,160	183,876
7135 Earthquake Insurance	90,098	119,371	115,753	136,444	150,089
7135 Excess Liability Insurance	953,267	1,108,005	1,005,291	1,184,987	1,303,486
7135 Liability Insurance	262,715	256,364	288,295	321,818	354,000
7135 Property Insurance	123,422	208,642	213,393	251,537	276,690
Sub-total Other G&A Expenses	\$ 1,560,168	\$ 1,827,024	\$ 1,767,043	\$ 2,065,896	\$ 2,272,141
PAYROLL EXPENSE					
6100 Staff Salaries	371,450	376,652	376,015	398,526	410,482
6102 Staff Overtime	811	1,379	1,273	475	489
6105 OPEB	48,893	23,041	23,010	17,376	17,897
6105 Staff Benefits	155,491	186,120	138,528	169,883	174,980
6110 Staff Taxes	21,265	24,382	18,005	25,394	26,156
Sub-total Payroll Expense	\$ 597,910	\$ 611,574	\$ 556,831	\$ 611,654	\$ 630,004
PROFESSIONAL SERVICES					
6522 Management Consulting Fees	40,524	62,000	46,452	200,000	150,000
Sub-total Professional Services	\$ 40,524	\$ 62,000	\$ 46,452	\$ 200,000	\$ 150,000
TOTAL EXPENSES	\$ 2,259,388	\$ 2,574,348	\$ 2,414,015	\$ 2,946,601	\$ 3,121,196

Line Item Explanations

6220 Outside Services – Annual fees for compliance hot line.

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

7135 Property Insurance – 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

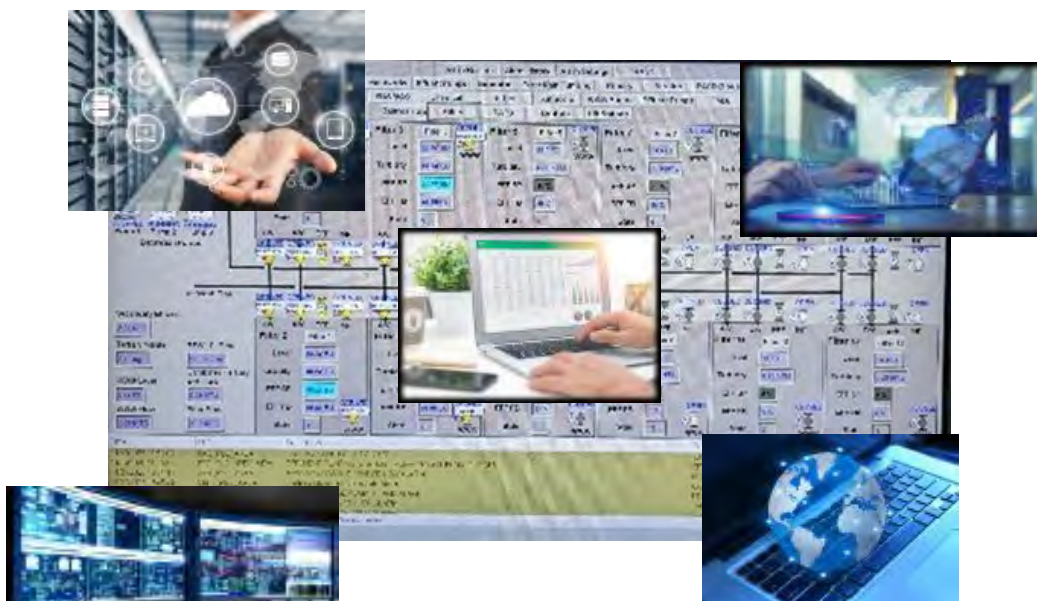
Function

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.

Division Performance Measures	Dept Goal	Target	FY2023 Actual	FY2024 Projected	FY2025 Proposed	FY2026 Proposed
Number of clicks on monthly phishing/smshing tests	III	<7	<6	<6	<7	<7
Percentage of systems hosted within cloud-based platforms	III	60%	60%	60%	60%	60%
Number of requests submitted via ITSM portal	III	550	1475	500	550	550

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Information Systems Manager		1.0	1.0	1.0
Principal Technology Analyst		1.0	1.0	1.0
Systems Coordinator*		1.0	1.0	1.0
SCADA Analyst*		1.0	-	-
Control Systems Supervisor		-	1.0	1.0
GIS Coordinator		1.0	1.0	1.0
Network & Security Engineer		1.0	1.0	1.0
Network & Security Technician		1.0	1.0	1.0
Technology Support specialist		1.0	1.0	1.0
		8.0	8.0	8.0



Information Systems - 701420 (continued)

Significant Changes

FY2024-25 budget is an 18.4% increase over FY2023-24. This is primarily a result of increased SaaS subscriptions and software and maintenance agreements.

There are no significant changes budgeted for FY2025-26 over FY2024-25 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 19,793	\$ 25,000	\$ 45,184	\$ 30,000	\$ 30,000
Sub-total Human Resources	\$ 19,793	\$ 25,000	\$ 45,184	\$ 30,000	\$ 30,000
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	7,739	10,000	4,675	10,000	10,000
6205 Equipment Rental	8,134	15,000	8,134	30,000	30,000
6210 Equipment Repairs	1,361	7,500	11,214	7,500	7,500
6215 System Support and Maintenance	726,157	752,000	1,089,072	1,100,000	1,100,000
Sub-total Office Equipment & Postage	\$ 743,391	\$ 784,500	\$ 1,113,095	\$ 1,147,500	\$ 1,147,500
OPERATING EXPENSE					
5405 Utilities	109,308	100,000	106,079	140,131	140,131
5430 Capital Outlay	74,995	120,000	97,193	100,000	100,000
Sub-total Operating Expense	\$ 184,303	\$ 220,000	\$ 203,272	\$ 240,131	\$ 240,131
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	423	3,000	5,109	5,000	5,000
Sub-total Other G&A Expenses	\$ 423	\$ 3,000	\$ 5,109	\$ 5,000	\$ 5,000
PAYROLL EXPENSE					
6100 Staff Salaries	796,148	1,084,627	853,704	1,143,011	1,177,301
6102 Staff Overtime	10,356	19,719	8,218	9,117	9,391
6105 OPEB	104,794	92,163	92,185	26,063	26,845
6105 Staff Benefits	346,680	602,861	341,183	618,380	636,931
6110 Staff Taxes	60,891	106,235	67,172	93,666	96,475
6115 Staff Costs Recovered	-	(178,089)	-	-	-
Sub-total Payroll Expense	\$ 1,318,869	\$ 1,727,516	\$ 1,362,462	\$ 1,890,237	\$ 1,946,943
PROFESSIONAL SERVICES					
6516 Other Professional Services	3,670	250,000	139,945	250,000	250,000
Sub-total Professional Services	\$ 3,670	\$ 250,000	\$ 139,945	\$ 250,000	\$ 250,000
ALLOCATED EXPENSES					
Allocated Customer Service Expense	\$ (515,095)	\$ (636,054)	\$ (681,427)	\$ (795,310)	\$ (810,152)
Allocated Vehicle Expense	\$ 8,055	\$ 8,148	\$ 6,396	\$ 9,897	\$ 11,272
NET ALLOCATED SUPPORT SERVICES	\$ (507,040)	\$ (627,906)	\$ (675,031)	\$ (785,413)	\$ (798,880)
TOTAL EXPENSES	\$ 1,763,409	\$ 2,382,110	\$ 2,194,036	\$ 2,777,455	\$ 2,820,694

Line Item Explanations

5405 Utilities – 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.

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

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

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 workplace; and to foster a collaborative and inclusive environment and positive labor relations.

Division Performance Measures	Dept Goal	Target	FY2023 Actual	FY2024 Projected	FY2025 Budget	FY2026 Budget
Develop quality and diversity of applicant pools with successful recruitments resulting in a hire.	I, II	100%	100%	100%	100%	100%
Minimize percentage of non-retirement voluntary turnover	I, II	<5%	4.03%	5%	<5%	<5%
Percentage of employee performance evaluations with an overall rating of Highly Effective or Superior.	I	70%	n/a	n/a	70%	70%
Ensure Human Resource information systems are utilized to their full extent for employee processes.	III	Yes	n/a	n/a	Yes	Yes
Average percentage of participation in employee surveys (administered every 3-5 years).	I	70%	70%	-	-	70%

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

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Human Resources Manager	1.0	1.0	1.0	1.0
Human Resources Analyst I/II	1.0	1.0	1.0	1.0
Human Resources Coordinator	-	1.0	1.0	1.0
	2.0	3.0	3.0	3.0



Human Resources - 701430 (continued)

Significant Changes

Human Resources FY2024-25 increased by 10.3% over FY2023-24 budget. This is primarily due to an overall increase in professional services for fees related to MOU labor negotiations as well as consulting fees for executive search firm services to aid in recruitment.

There are no significant changes budget for FY2025-26 that affect the scope or level of service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6800 Safety	\$ 23,798	\$ 25,000	\$ 21,170	\$ 25,000	\$ 25,000
6810 Recruitment Expense	19,890	20,000	27,606	30,000	30,000
6812 Retired Employees Benefits	875,864	1,177,397	903,243	1,259,815	1,259,815
6815 Employee Recognition	14,682	10,000	24,786	30,000	30,000
6820 Employee Assistance Program	900	1,000	-	1,000	1,000
6825 Employee Wellness Program	1,950	7,500	4,105	7,500	7,500
6830 Training & Professional Services	16,372	30,000	3,379	30,000	30,000
6840 DOT Testing	1,446	1,000	441	1,000	1,000
Sub-total Human Resources	\$ 954,902	\$ 1,271,897	\$ 984,730	\$ 1,384,315	\$ 1,384,315
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	-	500	-	500	500
6220 Outside Services	3,934	5,200	3,958	5,200	5,200
Sub-total Office Equipment & Postage	\$ 3,934	\$ 5,700	\$ 3,958	\$ 5,700	\$ 5,700
OPERATING EXPENSE					
5430 Capital Outlay	498	2,500	4,953	2,500	2,500
Sub-total Operating Expense	\$ 498	\$ 2,500	\$ 4,953	\$ 2,500	\$ 2,500
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	1,445	3,000	1,209	7,500	7,500
7110 Employee Travel / Misc Expense	355	500	124	500	500
Sub-total Other G&A Expenses	\$ 1,800	\$ 3,500	\$ 1,333	\$ 8,000	\$ 8,000
PAYROLL EXPENSE					
6100 Staff Salaries	382,766	412,331	409,089	472,403	486,575
6102 Staff Overtime	631	3,769	-	333	343
6105 OPEB	50,382	34,561	34,515	86,878	89,484
6105 Staff Benefits	171,145	230,403	180,723	154,170	158,795
6110 Staff Taxes	28,259	33,922	39,757	36,666	37,765
Sub-total Payroll Expense	\$ 633,183	\$ 714,986	\$ 664,084	\$ 750,450	\$ 772,962
PROFESSIONAL SERVICES					
6500 Legal Services	30,283	50,000	74,790	200,000	50,000
6516 Other Professional Services	-	150,000	152,263	50,000	50,000
6522 Management Consulting Fees	-	-	-	25,000	25,000
Sub-total Professional Services	\$ 30,283	\$ 200,000	\$ 227,053	\$ 275,000	\$ 125,000
TOTAL EXPENSES	\$ 1,624,600	\$ 2,198,583	\$ 1,886,111	\$ 2,425,965	\$ 2,298,477

Line Item Explanations

6220 Outside Services – FSA and Cobra Program Fees

6500 Legal Services – Includes legal fees for employee litigation and MOU negotiations.

6522 Management Consulting Fees – Executive search firm services.

6800 Safety – Safety training and First Aid Kit maintenance at all locations.

6812 Retired Employees Benefits – Retired staff benefits.

6830 Training & Professional Services – CLU Supervisory training classes and HR conferences.

7110 Employee Travel / Misc Expense – New hire tours with General Manager and other meeting items.

■ 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, and performing purchasing and warehousing functions, as well as coordinating the budget process and annual financial audit.

Division Performance Measures	Dept Goal	Target	FY2023 Actual	FY2024		
				Projected	FY2025 Budget	FY2026 Budget
Staff participation in professional development and educational opportunities	II	100%	100%			
Adoption of new rates for all programs based on rate study	I	Sept 2025	n/a	Issue RFP	Award Contract	Complete
Percentage of active vendors in ERP have current / accurate information (TIN, W9, ACH).	III	<90%	n/a	2	4	5
Provide training and awareness to agency staff to insure compliance with established policies and procedures and internal controls.	I	4	n/a	3	4	4
Develop process to monitor financial/procurement compliance with all Federal, State, and Local grants through internal control.	I	Dec 2025	n/a	n/a	Grant Manual	Complete

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

Personnel

Position Title	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Adopted Positions	2025-26 Proposed Positions
Finance Manager/CPA	1.0	1.0	1.0	1.0
Financial Analyst I/II	1.0	1.0	1.0	1.0
Accounting Supervisor	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0
Senior Accounting Technician	1.0	1.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0	2.0
Purchasing Supervisor	1.0	1.0	1.0	1.0
Storekeeper	1.0	1.0	1.0	1.0
Management Analyst I/II	-	1.0	1.0	1.0
	9.0	10.0	10.0	10.0



■ Finance and Accounting - 701440 (continued)

Significant Changes

Finance and Accounting FY2024-25 budget is an increase of 14.5% over FY2023-24. This is a result of the increase of one Management Analyst Position reclassified from Facilities and Operations as well as a one-time cost for the development of an updated cost allocation plan.

There are no significant changes budgeted for FY2025-26 over FY2024-25 that affect the scope of level or service.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
HUMAN RESOURCES					
6830 Training & Professional Services	\$ 25,445	\$ 25,000	\$ 14,542	\$ 30,000	\$ 30,000
Sub-total Human Resources	\$ 25,445	\$ 25,000	\$ 14,542	\$ 30,000	\$ 30,000
OFFICE EQUIPMENT & POSTAGE					
6200 Forms, Supplies and Postage	2,234	1,000	173	1,000	1,000
6230 Safety Equipment	225	225	225	225	225
Sub-total Office Equipment & Postage	\$ 2,459	\$ 1,225	\$ 398	\$ 1,225	\$ 1,225
OTHER G&A EXPENSES					
7105 Dues, Subsc & Memberships	2,110	2,500	2,546	2,500	2,500
7110 Employee Travel / Misc Expense	139	200	18	200	200
Sub-total Other G&A Expenses	\$ 2,249	\$ 2,700	\$ 2,564	\$ 2,700	\$ 2,700
PAYROLL EXPENSE					
6100 Staff Salaries	984,100	1,087,742	992,897	1,295,391	1,334,253
6102 Staff Overtime	4,066	14,710	1,843	7,586	7,814
6105 OPEB	128,733	103,684	103,690	78,190	80,526
6105 Staff Benefits	412,341	632,208	390,292	651,099	670,642
6110 Staff Taxes	80,467	97,541	83,389	107,498	110,723
6115 Staff Costs Recovered	-	(11,327)	-	(3,952)	(4,070)
Sub-total Payroll Expense	\$ 1,609,707	\$ 1,924,558	\$ 1,572,111	\$ 2,135,812	\$ 2,199,888
PROFESSIONAL SERVICES					
6516 Other Professional Services	6,350	2,500	13,971	61,550	11,550
6517 Audit Fees	36,410	35,450	44,914	41,410	50,000
Sub-total Professional Services	\$ 42,760	\$ 37,950	\$ 58,885	\$ 102,960	\$ 61,550
TOTAL EXPENSES	\$ 1,682,620	\$ 1,991,433	\$ 1,648,500	\$ 2,272,697	\$ 2,295,363

Line Item Explanations

6200 Forms, Supplies and Postage – General accounting supplies, AP/Payroll envelopes and 1099 misc tax forms.

6516 Other Professional Services – Includes cost allocation plan development, Debtbook subscription, Gov tax seminar, Ca Muni Svcs-ACFR schedules.

6517 Audit Fees – Annual financial audit expenses.

6830 Training & Professional Services – GFOA, CSMFO, CMTA, and CAPPO conferences and other in person trainings.

7105 Dues, Subsc & Memberships – Annual membership dues for GFOA, CSMFO, CMTA, and CAPPO.



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Capital Improvement Program

ADOPTED BUDGET

LAS VIRGENES MUNICIPAL WATER DISTRICT

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 canceled 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 2024-25 and FY 2025-26 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.

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.

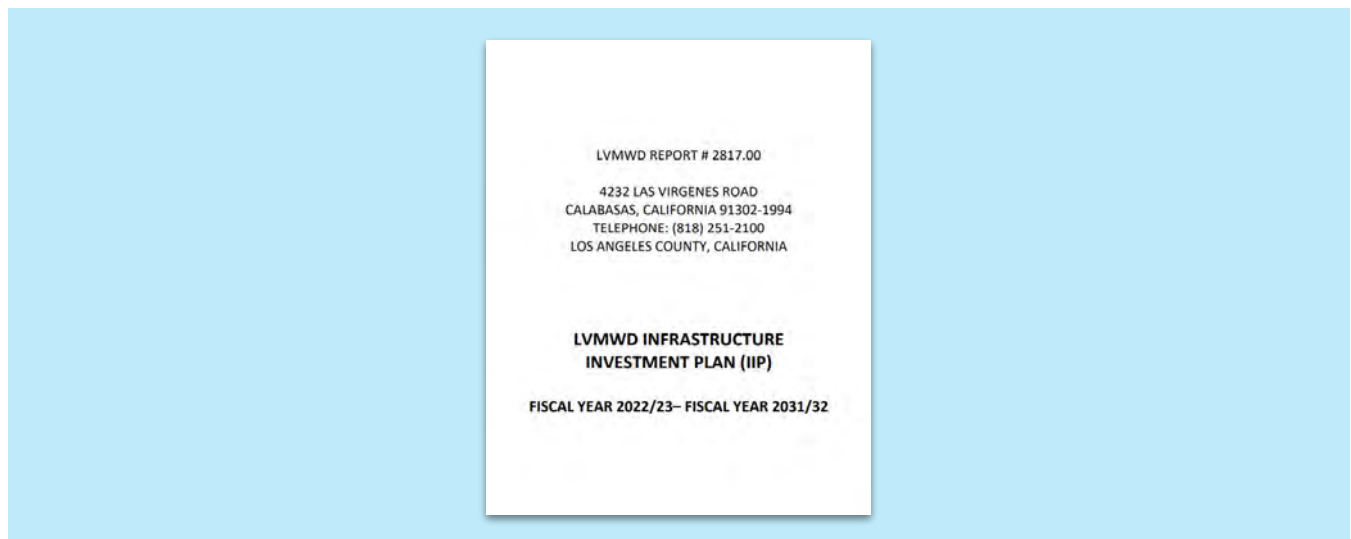
2. Necessary Projects

- ◆ 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:



Capital Improvement Project Detail
Fiscal Year 2024-26

Potable Water					
Twin Lakes Pump Station Pipeline Project-CIP10430					
Project Manager	Leu	Project Description:			
Priority	2	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. 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.			
Project to Date Budget	3,011,564				
Project to Date Expenditures	1,072,225				
Carryforward	1,939,339				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Construction (37.0%)		111,000	828,555	74,000	-
PW Replacement (63.0%)		189,000	1,410,784	126,000	-
Project Totals		300,000	2,239,339	200,000	-
					Project Total
					3,511,564
SCADA System Communication Upgrades (LV Only)-CIP10521					
Project Manager	Nkwenji	Project Description:			
Priority	2	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.			
Project to Date Budget	1,183,496				
Project to Date Expenditures	507,794				
Carryforward	675,702				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	675,702	-	-
Project Totals		-	675,702	-	-
					Project Total
					1,183,496
Interconnection With CMWD-CIP10556					
Project Manager	Slosser	Project Description:			
Priority	2	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.			
Project to Date Budget	8,389,243				
Project to Date Expenditures	6,375,195				
Carryforward	2,014,048				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Construction (20.0%)		-	402,810	-	-
PW Replacement (80.0%)		-	1,611,238	-	-
Project Totals		-	2,014,048	-	-
					Project Total
					8,389,243
					Project Offset (3,005,097)
					Net Project 6,884,146
Tank Renovation: Equestrian Tank-CIP10651					
Project Manager	Soderberg	Project Description:			
Priority	3	Condition assessment, investigation of existing tank conditions, and design repairs of concrete columns in Equestrian Tank.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	100,000	512,000
Project Totals		-	-	100,000	512,000
					Project Total
					612,000
Cornell Pump Station Upgrades-CIP10655					
Project Manager	Leu	Project Description:			
Priority	2	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.			
Project to Date Budget	7,354,808				
Project to Date Expenditures	673,998				
Carryforward	6,680,810				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	6,680,810	-	-
Project Totals		-	6,680,810	-	-
					Project Total
					7,354,808

**Capital Improvement Project Detail
Fiscal Year 2024-26**

Potable Water System PLC Upgrade Phase I-CIP10662					
Project Manager	Nkwenji	Project Description:			
Priority	3	Upgrade half of the potable water system programmable logic controllers (PLC's) to replace old PLC's that are no longer supported.			
Project to Date Budget	100,000				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	100,000	-
Project Totals		-	-	100,000	-
Pressure Reducing Station #32 (Old Chimney) Rehabilitation-CIP10675					
Project Manager	Leu	Project Description:			
Priority	2	Relocate existing pressure reducing station into the public right of way and Install new supply piping, pressure reducing valves (Cla-Val) and isolation valves with corrosion control coatings applied.			
Project to Date Budget	390,739				
Project to Date Expenditures	21,487				
Carryforward	369,252				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	369,252	-	-
Project Totals		-	369,252	-	-
Building No. 8 Office Space Reheability-CIP10694					
Project Manager	Korkosz	Project Description:			
Priority	3	Replace carpet, paint, and other interior features are showing wear and have reached their useful life.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	330,000	630,000
Project Totals		-	-	330,000	630,000
Pressure Regulating Station Rehabilitation #55-CIP10705					
Project Manager	Johnson	Project Description:			
Priority	2	Install new piping and isolation valves with corrosion control coatings applied.			
Project to Date Budget	130,782				
Project to Date Expenditures	1,218				
Carryforward	129,564				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	129,564	-	-
Project Totals		-	129,564	-	-
Three Inch (3") & Larger Meter Replacement-CIP10718					
Project Manager	Bosson	Project Description:			
Priority	2	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.			
Project to Date Budget	400,000				
Project to Date Expenditures	0				
Carryforward	400,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	400,000	-	-
Project Totals		-	400,000	-	-
Meter Vault Upgrades-CIP10719					
Project Manager	Bosson	Project Description:			
Priority	2	Meter vault upgrades. Raising meters above grade and upgrading area safety.			
Project to Date Budget	356,400				
Project to Date Expenditures	0				
Carryforward	356,400				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	356,400	-	-
Project Totals		-	356,400	-	-

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Multi Site Security Assessment and Improvement- LV Only-CIP10723					
Project Manager	Nkwenji	Project Description:			
Priority	2	Security assessment of various District sites and facilities. Includes access control and security camera installations and improvements.			
Project to Date Budget	989,000				
Project to Date Expenditures	39,728				
Carryforward	249,272				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		50,728	300,000	1,000,000	1,030,000
Project Totals		50,728	300,000	1,000,000	1,030,000
Wildlife Corridor Utility Relocation-CIP10725					
Project Manager	Leu	Project Description:			
Priority	2	Mainline relocation for Wallis Annenberg Wildlife Crossing project.			
Project to Date Budget	594,000				
Project to Date Expenditures	48,371				
Carryforward	545,629				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	545,629	-	-
Project Totals		-	545,629	-	594,000
				Project Offset	(594,000)
				Net Project	-
Stunt Road Pump Station Improvements-CIP10727					
Project Manager	Johnson	Project Description:			
Priority	2	Installation of surge tanks at the Stunt Road Pump Station to reduce future breaks along the 1,640-foot-zone transmission main along Mulholland Hwy.			
Project to Date Budget	292,854				
Project to Date Expenditures	292,854				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	735,000	-
Project Totals		-	-	735,000	-
					1,027,854
Potable Water System Pipe Rehabilitation and Replacement Program-CIP10728					
Project Manager	McDermott	Project Description:			
Priority	2	Condition assessment, study and master plan to identify replacement priorities.			
Project to Date Budget	263,940				
Project to Date Expenditures	0				
Carryforward	263,940				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	263,940	-	-
Project Totals		-	263,940	-	-
					263,940
CIS Mobile Capability-CIP10733					
Project Manager	Spear	Project Description:			
Priority	2	Implement Mobile Solution for CIS service orders and streamline service order creation and completion by field and office staff.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	225,000	-
Project Totals		-	-	225,000	-
					225,000
Pressure Regulating Station Valve Replacement (Multiple Stations)-CIP10734					
Project Manager	Johnson	Project Description:			
Priority	2	Project to replace isolation valves that are no longer functioning properly.			
Project to Date Budget	150,480				
Project to Date Expenditures	633				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		155,760	155,760	161,040	1,090,320
Project Totals		155,760	155,760	161,040	1,090,320
					1,407,753

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Emergency Pipeline Construction Repair and Replacements-CIP10736					
Project Manager	Johnson	Project Description:			
Priority	1	This project consists of responding to emergency repair and replacement of existing pipeline repair on ancillary paving and concrete caused by leaks and failures.			
Project to Date Budget	396,000				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	396,000	2,376,000
Project Totals		-	-	396,000	2,376,000
Water Tank Rehab- Jed Smith / McCoy-CIP10757					
Project Manager	Soderberg	Project Description:			
Priority	2	Condition assessment, inspection, and rehabilitation of the Jed Smith and McCoy Potable Tanks. Rehabilitation work will include any upgrades needed to the steel tanks, deteriorated valves, piping, and other items associated with the tanks. The interior and exterior coating will be rehabilitated as needed.			
Project to Date Budget	1,751,767				
Project to Date Expenditures	199,718				
Carryforward	1,552,049				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		750,000	2,302,049	250,000	-
Project Totals		750,000	2,302,049	250,000	-
Dump Truck Replacement-CIP10761					
Project Manager	Triplet	Project Description:			
Priority	2	Replace District's dump truck to meet new emission requirements. The dump truck is a 2001 model year with over 50,000 miles.			
Project to Date Budget	226,068				
Project to Date Expenditures	0				
Carryforward	226,068				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	226,068	-	-
Project Totals		-	226,068	-	-
Building 1 Improvements-CIP10771					
Project Manager	Korkosz	Project Description:			
Priority	2	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.			
Project to Date Budget	673,000				
Project to Date Expenditures	29,796				
Carryforward	643,204				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	643,204	-	-
Project Totals		-	643,204	-	-
Cla-Val Repair Truck-CIP10773					
Project Manager	Johnson	Project Description:			
Priority	1	Specialized piece of equipment for repair of Cla-Val Valves.			
Project to Date Budget	150,654				
Project to Date Expenditures	74,096				
Carryforward	76,558				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	150,654	-	-
Project Totals		-	150,654	-	-
Customer Service Security Improvements-CIP10775					
Project Manager	Bosson	Project Description:			
Priority	1	Replace existing front counter security glass with security glass.			
Project to Date Budget	200,040				
Project to Date Expenditures	0				
Carryforward	200,040				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	200,040	-	-
Project Totals		-	200,040	-	-

Capital Improvement Project Detail
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Skidsteer-CIP10776					
Project Manager	Triplett	Project Description:			
Priority	2	Purchase Skidsteer loader with grinder and water tank and sweeper.			
Project to Date Budget	23,132				
Project to Date Expenditures	0				
Carryforward	23,132				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		201,868	225,000	-	-
Project Totals		201,868	225,000	-	-
Upgrade Wireless Communications Backhaul System-CIP10777					
Project Manager	Nkwenji	Project Description:			
Priority	1	Upgrade District wireless communications network based on roadmap and priorities from submitted Master Plan.			
Project to Date Budget	1,001,000				
Project to Date Expenditures	0				
Carryforward	1,001,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		239,000	1,240,000	1,500,000	-
Project Totals		239,000	1,240,000	1,500,000	-
Westlake Reservoir Water Quality Equipment-CIP10779					
Project Manager	Johnson	Project Description:			
Priority	1	Installation of reservoir water quality equipment.			
Project to Date Budget	300,000				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	600,000	-
Project Totals		-	-	600,000	-
LV2 Drives-CIP10781					
Project Manager	Leu	Project Description:			
Priority	1	Replacement of obsolete VFD drives.			
Project to Date Budget	678,026				
Project to Date Expenditures	45,119				
Carryforward	632,907				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	632,907	-	-
Project Totals		-	632,907	-	-
IT Capital Purchases-CIP10783					
Project Manager	Nkwenji	Project Description:			
Priority	3	Purchase of Information Technology related software and equipment.			
Project to Date Budget	75,000				
Project to Date Expenditures	75,000				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		75,000	75,000	80,000	544,000
Project Totals		75,000	75,000	80,000	544,000
PW System Small Valve Replacement -CIP10784					
Project Manager	Johnson	Project Description:			
Priority	2	Replacement of potable water system feeder valves. Activity in fiscal years 2023-2032 are typically 16" and larger.			
Project to Date Budget	150,480				
Project to Date Expenditures	175,000				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		175,000	175,000	175,000	1,104,840
Project Totals		175,000	175,000	175,000	1,104,840

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PW System Rehabilitation-CIP10785		Project Description:				
Project Manager	Arenas	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.				
Priority	2					
Project to Date Budget	264,000					
Project to Date Expenditures	264,000					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
PW Replacement (100%)		300,000	300,000	3,163,900	25,015,330	
Project Totals		300,000	300,000	3,163,900	25,015,330	28,479,230
Pressure Vessel Maintenance Program-CIP10786		Project Description:				
Project Manager	Johnson	Assess, repair, and replace surge protection vessels.				
Priority	2					
Project to Date Budget	99,000					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
PW Replacement (100%)		100,000	100,000	100,000	450,000	
Project Totals		100,000	100,000	100,000	450,000	650,000
Fire Hardening-LVMWD Facilities-CIP10787		Project Description:				
Project Manager	Korkosz	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.				
Priority	2					
Project to Date Budget	204,600					
Project to Date Expenditures	0					
Carryforward	204,600					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
PW Replacement (100%)		-	204,600	-	-	
Project Totals		-	204,600	-	-	204,600
					Project Offset	(204,600)
					Net Project	-
Potable System Coatings Program-CIP10788		Project Description:				
Project Manager	Johnson	Implement a proactive painting and coatings program for the protection of District potable water system assets.				
Priority	2					
Project to Date Budget	100,320					
Project to Date Expenditures	100,320					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
PW Replacement (100%)		104,280	104,280	104,280	732,600	
Project Totals		104,280	104,280	104,280	732,600	941,160
Cathodic Protection Program-CIP10789		Project Description:				
Project Manager	Johnson	Assessment, repair, and replacement (if needed) of approximately 274 cathodic protection test points throughout the District's potable water transmission and storage system.				
Priority	2					
Project to Date Budget	99,000					
Project to Date Expenditures	68,500					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
PW Replacement (100%)		99,000	99,000	99,000	396,000	
Project Totals		99,000	99,000	99,000	396,000	594,000

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Woolsey Fire Landscape Restoration-CIP10790		Project Description:				
Project Manager	Jones	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.				
Priority	2					
Project to Date Budget	132,000					
Project to Date Expenditures	132,000					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	PW Replacement (100%)	132,000	132,000	132,000	792,000	
Project Totals		132,000	132,000	132,000	792,000	924,000
					Project Offset	(924,000)
					Net Project	-
Vehicle Replacement Program-CIP10792		Project Description:				
Project Manager	Triplet	Annual fleet vehicle replacements. Increases FY23-24 reflect accelerated purchases of certain heavy vehicles in response to new electric fleet purchasing requirements.				
Priority	2					
Project to Date Budget	300,000					
Project to Date Expenditures	300,000					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	PW Replacement (100%)	300,000	300,000	300,000	1,800,000	
Project Totals		300,000	300,000	300,000	1,800,000	2,400,000
Analyzers on District Tanks-CIP10814		Project Description:				
Project Manager	Johnson	Purchase distribution system tank analyzers for water quality.				
Priority	1					
Project to Date Budget	66,000					
Project to Date Expenditures	0					
Carryforward	66,000					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	PW Replacement (100%)	-	66,000	-	-	
Project Totals		-	66,000	-	-	66,000
Mixing Systems for Distribution Tanks-CIP10815		Project Description:				
Project Manager	Johnson	Purchase distribution system tank mixers for water quality.				
Priority	1					
Project to Date Budget	132,000					
Project to Date Expenditures	0					
Carryforward	132,000					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	PW Replacement (100%)	-	132,000	-	-	
Project Totals		-	132,000	-	-	132,000
Chlorination Trailer/Skid Package-CIP10816		Project Description:				
Project Manager	Johnson	Purchase distribution system water quality chlorination trailer.				
Priority	1					
Project to Date Budget	303,600					
Project to Date Expenditures	0					
Carryforward	303,600					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	PW Replacement (100%)	-	303,600	-	-	
Project Totals		-	303,600	-	-	303,600
Westlake Top of Dam Road Repair-CIP10817		Project Description:				
Project Manager	Johnson	Repair low point on top of dam road identified by state as requiring gravel fill.				
Priority	1					
Project to Date Budget	79,200					
Project to Date Expenditures	23,390					
Carryforward	55,810					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	PW Replacement (100%)	-	55,810	-	-	
Project Totals		-	55,810	-	-	79,200

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Lindero Canyon/Agoura Road Potable Main Relocation-CIP10819					
Project Manager	Leu	Project Description:			
Priority	1	Environmental Investigation of extent of soil contamination within the intersection of Lindero Canyon Road & Agoura Road, and its potential effects on the District's potable main. Relocate and/or replace the potable main as needed.			
Project to Date Budget	277,774				
Project to Date Expenditures	0				
Carryforward	277,774				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		1,110,240	1,388,014	660,000	-
Project Totals		1,110,240	1,388,014	660,000	-
Project Total: 2,048,014					
Westlake Pump Station Painting Project-CIP10820					
Project Manager	Johnson	Project Description:			
Priority	1	Inside and outside painting of Westlake Pump Station for customer tours.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		79,200	79,200	-	-
Project Totals		79,200	79,200	-	-
Project Total: 79,200					
Potable Water Tank Rehabilitation-CIP10821					
Project Manager	Soderberg	Project Description:			
Priority	2	Condition Assessment, design, and rehabilitation of potable water tanks. FY24.25 includes design of Twin Lake 1 and Upper Twin Lakes Tanks. FY25.26 includes construction of Twin Lake 1 and Upper Twin Lakes tanks and assessment/design of two additional tanks.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		200,000	200,000	1,887,864	11,020,013
Project Totals		200,000	200,000	1,887,864	11,020,013
Project Total: 13,107,877					
Westlake Treatment Plant Paving/Repair-CIP10822					
Project Manager	Korkosz	Project Description:			
Priority	1	Westlake treatment plant paving repair and overlay.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		165,000	165,000	-	-
Project Totals		165,000	165,000	-	-
Project Total: 165,000					
Building No. 7 Balcony Floor Replacement-CIP10823					
Project Manager	Korkosz	Project Description:			
Priority	1	Remove and replace failing flooring on bldg 7 balcony.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	25,000	198,000
Project Totals		-	-	25,000	198,000
Project Total: 223,000					
HQ Fire Alarm Replacement-CIP10824					
Project Manager	Korkosz	Project Description:			
Priority	1	Replace Fire alarm panel due to obsolescence and compatibility with VOIP.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		10,000	10,000	150,000	-
Project Totals		10,000	10,000	150,000	-
Project Total: 160,000					

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CIS Upgrade-CIP10825					
Project Manager	Spear	Project Description:			
Priority	2	Upgrade of Customer Information System to a cloud based system.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	700,000	30,000
Project Totals		-	-	700,000	30,000
Asset Inventory and Management Platform-CIP10826					
Project Manager	Nkwenji	Project Description:			
Priority	2	Implement Comprehensive Asset Inventory, Tracking, and Management Platform - Tracks assets from intake to field installation.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	300,000	300,000
Project Totals		-	-	300,000	300,000
District 29 Interconnection Malibu Canyon Rd-CIP10827					
Project Manager	Schlageter	Project Description:			
Priority	2	This project includes the interconnection of District 29 and LVMWD potable water systems to convey water in either direction during times of planned or unplanned outages. In addition, this interconnection provides LVMWD access to Colorado River water as an alternative supply sources when State Water Project supply is limited. The proposed project is multi-phased and includes possible LVMWD financial participation for the upsizing of pipeline facilities related to the Ranch Francisco development. Project elements include pipeline conveyance, multiple pump stations and pressure reducing stations and supporting appurtenances. Financial participation by other agencies could include District 29, Calleguas and MWD.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		100,000	100,000	200,000	-
Project Totals		100,000	100,000	200,000	-
Alternative Water Supply Development-CIP10853					
Project Manager	Schlageter	Project Description:			
Priority	2	Identify projects to support alternative water supplies and diversification of our water supply portfolio. Projects could include interconnections, ocean desalination, groundwater storage, etc. Focused in IIP out years for consideration in rate study.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		100,000	100,000	100,000	-
Project Totals		100,000	100,000	100,000	-
Conduit Pump Station Settling Repairs-CIP10828					
Project Manager	Johnson	Project Description:			
Priority	2	Repair access and structures at Conduit Pump Station due to settling at the facility and improve safety measures for staff.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		300,000	300,000	-	-
Project Totals		300,000	300,000	-	-

**Capital Improvement Project Detail
Fiscal Year 2024-26**

Cold Canyon Surge Tank-CIP10829					
Project Manager	Johnson	Project Description:			
Priority	1	Cold Canyon surge tank has failed annual inspection and is in need of replacement to ensure water system protections.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		204,000	204,000	-	-
Project Totals		204,000	204,000	-	-
Westlake Raw Water Reservoir Cover-CIP10830					
Project Manager	Jackson	Project Description:			
Priority	2	Install permanent cover to Westlake Raw Water reservoir to improve water quality and aid in the reduction disinfection byproducts in the facility.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		396,000	396,000	-	-
Project Totals		396,000	396,000	-	-
Westlake Torchwood Tank Analyzer Repairs-CIP10831					
Project Manager	Jackson	Project Description:			
Priority	2	Upgrade the tank analyzers and the structure to improve reliability and safety.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		150,000	150,000	-	-
Project Totals		150,000	150,000	-	-
Westlake Torchwood Tank Slope Repairs-CIP10832					
Project Manager	Jackson	Project Description:			
Priority	1	Repair and improve the slope behind Torchwood tank to eliminate falling rock hazard and improve safety to the tank.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		-	-	200,000	-
Project Totals		-	-	200,000	-
PW Treatment Reliability-CIP10833					
Project Manager	Johnson	Project Description:			
Priority	3	Reliability fund for needed projects within the treatment division for unplanned equipment replacements.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		100,000	100,000	100,000	800,000
Project Totals		100,000	100,000	100,000	800,000
Distribution Reliability-CIP10834					
Project Manager	Johnson	Project Description:			
Priority	3	Reliability fund for needed projects within the treatment division for unplanned equipment replacements.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
		Appropriations	Budget	Appropriations	Appropriations
PW Replacement (100%)		100,000	100,000	100,000	800,000
Project Totals		100,000	100,000	100,000	800,000

Capital Improvement Project Detail
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JBR Pump Sta Surge Tank Removal and VFD Upgrade-CIP10835					
Project Manager	Johnson				
Priority	2				
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
Project Description:					
JBR surge tank is approaching its end of service life and is not performing well in annual testing. Removal of the surge tank and improved VFD operations.					
	FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
	Appropriations	Budget	Appropriations	Appropriations	Project Total
PW Replacement (100%)	150,000	150,000	-	-	
Project Totals	150,000	150,000	-	-	150,000

Potable Water Summary					
	FY 2024-25	FY 204-25	FY 2024-25	FY 2025-26	Future Year
	Carryforward	Appropriations	Budget	Appropriations	Appropriations
PW Construction	1,120,365	111,000	1,231,365	74,000	-
PW Replacement	17,898,333	6,036,076	23,934,409	14,304,044	49,621,103
Total Potable Water	19,018,698	6,147,076	25,165,774	14,378,044	49,621,103

Sanitation					
SCADA System Communications Upgrade-CIP10520					
Project Manager	Nkwenji				
Priority	2				
Project to Date Budget	737,100				
Project to Date Expenditures	73,753				
Carryforward	663,347				
Project Description:					
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 2024-25	FY 2024-25	FY 2025-26	Future Year	
	Appropriations	Budget	Appropriations	Appropriations	Project Total
Sanitation Replacement (100%)	-	468,323	221,684	1,330,104	
LV Share Amount (70.6%)	-	195,024	92,316	553,896	
TWSD Share Amount (29.4%)	-	-	-	-	
Project Totals	-	663,347	314,000	1,884,000	2,935,100

Pure Water Project-CIP10635					
Project Manager	Slosser				
Priority	2				
Project to Date Budget	30,821,536				
Project to Date Expenditures	10,024,133				
Carryforward	20,797,403				
Project Description:					
The PWP includes construction of an advanced water purification facility (AWPF) to treat tertiary effluent from TWRF for indirect potable reuse, through reservoir water augmentation. New pipelines will convey source water from the recycled water system to the AWPF for treatment, purified water from the AWPF to the Las Virgenes Reservoir for storage, reverse osmosis concentrate for ultimate discharge to the ocean, and residuals to the sewer.					
	FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
	Appropriations	Budget	Appropriations	Appropriations	Project Total
Sanitation Replacement (100%)	14,002,081	28,685,048	58,531,696	163,158,318	
LV Share Amount (70.6%)	5,830,895	11,945,331	24,374,389	67,944,116	
TWSD Share Amount (29.4%)	-	-	-	-	
Project Totals	19,832,976	40,630,379	82,906,085	231,102,434	364,663,031
				Project Offset	(10,199,637)
				Net Project	354,463,394

Rancho Las Virgenes Storm Water Diversion-CIP10668					
Project Manager	Hurtado				
Priority	2				
Project to Date Budget	175,646				
Project to Date Expenditures	3,746				
Carryforward	171,900				
Project Description:					
Replacement of two storm water diversion structures at the Rancho Las Virgenes Composting Facility. Structures have lifted and need to be addressed. The drainage 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 2024-25	FY 2024-25	FY 2025-26	Future Year	
	Appropriations	Budget	Appropriations	Appropriations	Project Total
Sanitation Replacement (100%)	-	121,361	-	-	
LV Share Amount (70.6%)	-	50,539	-	-	
TWSD Share Amount (29.4%)	-	-	-	-	
Project Totals	-	171,900	-	-	175,646

**Capital Improvement Project Detail
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Tapia Tertiary Filter Rehab-CIP10703					
Project Manager	Hurtado	Project Description:			
Priority	2	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.			
Project to Date Budget	50,000				
Project to Date Expenditures	0				
Carryforward	50,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		279,576	314,876	-	-
TWSD Share Amount (29.4%)		116,424	131,124	-	-
Project Totals		396,000	446,000	-	-
Multi Site Security Assessment and Improvement JPA-CIP10724					
Project Manager	Nkwenji	Project Description:			
Priority	2	Security Assessment of various District sites and facilities. This will include access controls and security camera installations and improvements.			
Project to Date Budget	448,200				
Project to Date Expenditures	7,853				
Carryforward	440,347				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		42,115	353,000	353,000	100,647
TWSD Share Amount (29.4%)		17,538	147,000	147,000	41,913
Project Totals		59,653	500,000	500,000	142,560
Tapia Flow Equalization-CIP10737					
Project Manager	Slosser/Leu	Project Description:			
Priority	1	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.			
Project to Date Budget	3,780,000				
Project to Date Expenditures	710				
Carryforward	3,779,290				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	2,668,179	2,350,980	-
TWSD Share Amount (29.4%)		-	1,111,111	979,020	-
Project Totals		-	3,779,290	3,330,000	-
Concrete Corrosion/Crack Repair-Tapia-CIP10741					
Project Manager	Triplett	Project Description:			
Priority	1	Repair failing concrete at the Tapia Water Reclamation Facility.			
Project to Date Budget	314,000				
Project to Date Expenditures	0				
Carryforward	314,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	221,684	-	-
TWSD Share Amount (29.4%)		-	92,316	-	-
Project Totals		-	314,000	-	-
Lift Station Improvments-CIP10742					
Project Manager	Korkosz / Soderberg	Project Description:			
Priority	2	Repair and rehabilitate aging lift stations.			
Project to Date Budget	932,400				
Project to Date Expenditures	229,415				
Carryforward	702,985				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (100%)		200,000	902,985	2,000,000	-
Project Totals		200,000	902,985	2,000,000	-

Capital Improvement Project Detail
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Fire Hardening- JPA Facilities-CIP10743					
Project Manager	Korkosz	Project Description:			
Priority	2	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.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	186,384	186,384		931,920
	TWSD Share Amount (29.4%)	77,616	77,616		388,080
Project Totals		264,000	264,000	1,320,000	1,584,000
Discharge Point Rehab-CIP10745					
Project Manager	Hurtado	Project Description:			
Priority	1	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.			
Project to Date Budget	828,080				
Project to Date Expenditures	140,139				
Carryforward	687,941				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	-	485,686	-	-
	TWSD Share Amount (29.4%)	-	202,255	-	-
Project Totals		-	687,941	-	828,080
New RAS Wet Well and Pumps-CIP10747					
Project Manager		Project Description:			
Priority	2	Replace RAS wet well and pumps to increase pumping capacity and reliability.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	84,720	84,720	947,452	-
	TWSD Share Amount (29.4%)	35,280	35,280	394,548	-
Project Totals		120,000	120,000	1,342,000	-
1,462,000					
Centrate Tank Inspection and Rehabilitation Assessment-CIP10748					
Project Manager	Soderberg	Project Description:			
Priority	2	Tank inspections and recommendations for rehabilitation.			
Project to Date Budget	132,000				
Project to Date Expenditures	46,775				
Carryforward	85,225				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	35,300	95,469	35,300	-
	TWSD Share Amount (29.4%)	14,700	39,756	14,700	-
Project Totals		50,000	135,225	50,000	-
232,000					
Tapia Influent Pump Replacement-CIP10749					
Project Manager		Project Description:			
Priority	2	Replacement of two (2) influent pumps with dry pit submersible pumps. Dry pit submersible pumps will improve staff's ability to maintain and improve staff safety when performing maintenance.			
Project to Date Budget	0	This project was identified in the 2017 Carollo study.			
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	-	-	70,600	1,175,490
	TWSD Share Amount (29.4%)	-	-	29,400	489,510
Project Totals		-	-	100,000	1,665,000
1,765,000					

**Capital Improvement Project Detail
Fiscal Year 2024-26**

Lift Station No.1 Pump Replacement-CIP10750						
Project Manager	Triplett	Project Description:				
Priority	2	Replacement of (3) pumps				
Project to Date Budget	396,000					
Project to Date Expenditures	2,673					
Carryforward	393,327					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (100%)		-	393,327	-	-	-
Project Totals		-	393,327	-	-	396,000
Lift Station No.2 Pump Replacement-CIP10751						
Project Manager		Project Description:				
Priority	2	Replacement of (3) pumps				
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (100%)		396,000	396,000	-	-	-
Project Totals		396,000	396,000	-	-	396,000
Tapia Sludge Wet Well Re-Circulation-CIP10752						
Project Manager	Triplett	Project Description:				
Priority	2	The re-circulation (mixing) piping at the Tapia sludge wet wells is corroded and develops leaks. This project replaces this piping.				
Project to Date Budget	112,800					
Project to Date Expenditures	0					
Carryforward	112,800					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (70.6%)		48,855	128,492	-	-	-
TWSD Share Amount (29.4%)		20,345	53,508	-	-	-
Project Totals		69,200	182,000	-	-	182,000
Tapia Air Line Repair-CIP10753						
Project Manager	Soderberg	Project Description:				
Priority	1	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.				
Project to Date Budget	330,000					
Project to Date Expenditures	0					
Carryforward	330,000					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (70.6%)		-	232,980	-	-	-
TWSD Share Amount (29.4%)		-	97,020	-	-	-
Project Totals		-	330,000	-	-	330,000
Trunk Sewer System Improvements-CIP10756						
Project Manager	Korkosz	Project Description:				
Priority	2	Annual program to replace or rehabilitate trunk sewer system components based on CCTV, condition assessment & SSMP, end of useful life, or obsolescence.				
Project to Date Budget	501,600					
Project to Date Expenditures	37,802					
Carryforward	0					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (70.6%)		465,960	465,960	465,960	4,384,260	-
TWSD Share Amount (29.4%)		194,040	194,040	194,040	1,825,740	-
Project Totals		660,000	660,000	660,000	6,210,000	7,530,000
Tapia Secondary Clarifier Rehabilitation-CIP10794						
Project Manager	Soderberg	Project Description:				
Priority	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.				
Project to Date Budget	847,000					
Project to Date Expenditures	113,118					
Carryforward	733,882					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (70.6%)		211,800	729,921	70,600	-	-
TWSD Share Amount (29.4%)		88,200	303,961	29,400	-	-
Project Totals		300,000	1,033,882	100,000	-	1,247,000

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Tapia Effluent Pump Station Rehabilitation-CIP10795		Project Description: Increase reliability and safety of electrical feed as well as upgrade motor starting capabilities and pumps.				
Project Manager	Leu					
Priority	3					
Project to Date Budget	1,290,028					
Project to Date Expenditures	0					
Carryforward	1,290,028					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	910,760	-	-	
TWSD Share Amount (29.4%)		-	379,268	-	-	
Project Totals		-	1,290,028	-	-	1,290,028
Tapia Control Building Improvements-CIP10796		Project Description: The control building at Tapia is aging and in need of significant repairs, remodeling, and other improvements.				
Project Manager	Hurtado					
Priority	2					
Project to Date Budget	841,380					
Project to Date Expenditures	239,260					
Carryforward	602,120					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	425,097	-	-	
TWSD Share Amount (29.4%)		-	177,023	-	-	
Project Totals		-	602,120	-	-	841,380
JPA Condition Assessment and Rehabilitation Planning-CIP10797		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.				
Project Manager	Korkosz					
Priority	2					
Project to Date Budget	100,000					
Project to Date Expenditures	783					
Carryforward	99,217					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	70,047	-	-	
TWSD Share Amount (29.4%)		-	29,170	-	-	
Project Totals		-	99,217	-	-	100,000
Centrifuge Controls Upgrade-CIP10798		Project Description: Rancho centrifuge controls need replacement. Replacement would improve operational functionality and efficiency.				
Project Manager	Korkosz					
Priority	1					
Project to Date Budget	527,300					
Project to Date Expenditures	0					
Carryforward	527,300					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	372,274	-	-	
TWSD Share Amount (29.4%)		-	155,026	-	-	
Project Totals		-	527,300	-	-	527,300
Rancho Reliability Improvements-CIP10799		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.				
Project Manager	Rabaja					
Priority	2					
Project to Date Budget	132,000					
Project to Date Expenditures	293,223					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		199,092	199,092	205,093	932,273	
TWSD Share Amount (29.4%)		82,908	82,908	85,407	388,227	
Project Totals		282,000	282,000	290,500	1,320,500	1,893,000

**Capital Improvement Project Detail
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Tapia Water Reclamation Facility Improvements-CIP10800					
Project Manager	Bril	Project Description:			
Priority	2	Replace or rehabilitate facilities and equipment at the Tapia facility based on failure, beyond useful life, or obsolescence. Specific projects are identified for each fiscal year.			
Project to Date Budget	132,000				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		93,192	93,192	93,192	559,152
TWSD Share Amount (29.4%)		38,808	38,808	38,808	232,848
Project Totals		132,000	132,000	132,000	792,000
					1,056,000
Tapia Aluminum Sulfate Tank Replacement-CIP10801					
Project Manager	Hurtado	Project Description:			
Priority	1	Replace aging sodium bisulfite tank that is leaking. Project includes feed pump and delivery pipeline.			
Project to Date Budget	832,500				
Project to Date Expenditures	74,842				
Carryforward	757,658				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	534,907	-	-
TWSD Share Amount (29.4%)		-	222,751	-	-
Project Totals		-	757,658	-	-
					832,500
Malibou Lake Siphon Project-CIP10803					
Project Manager	Leu	Project Description:			
Priority	1	Repair Malibou Lake Siphon to address inflow and infiltration at the site.			
Project to Date Budget	4,967,164				
Project to Date Expenditures	756,595				
Carryforward	4,210,569				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (28.93%)		72,325	1,290,443	-	-
TWSD Share Amount (71.07%)		177,675	3,170,126	-	-
Project Totals		250,000	4,460,569	-	-
					5,217,164
Rancho Las Virgenes - New Flare-CIP10804					
Project Manager	Hurtado	Project Description:			
Priority	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.			
Project to Date Budget	705,000				
Project to Date Expenditures	37,851				
Carryforward	667,149				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	471,007	-	1,059,000
TWSD Share Amount (29.4%)		-	196,142	-	441,000
Project Totals		-	667,149	-	1,500,000
					2,205,000
Grit Chamber Mixing System Replacement-CIP10805					
Project Manager	Leu	Project Description:			
Priority	3	Replace grit chamber mixing system with a more efficient mixing system.			
Project to Date Budget	198,000				
Project to Date Expenditures	0				
Carryforward	198,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	139,788	-	-
TWSD Share Amount (29.4%)		-	58,212	-	-
Project Totals		-	198,000	-	-
					198,000

Capital Improvement Project Detail
Fiscal Year 2024-26

Rancho Las Virgenes SCADA Improvements-CIP10807		Project Description:				
Project Manager	Nkwenji	Upgrade Process Control and Instrumentatin System (PCIS) at Rancho. Rancho's PLC and HMI systems are inconsistent with current District Standards for Operational Technology.				
Priority	2					
Project to Date Budget	1,119,000					
Project to Date Expenditures	595,110					
Carryforward	523,890					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	369,866	-	-	
TWSD Share Amount (29.4%)		-	154,024	-	-	
Project Totals		-	523,890	-	-	1,119,000
Tapia Flood Wall Improvements-CIP10813		Project Description:				
Project Manager	Leu	Hydraulic analysis of Malibu Creek and its flooding effects at Tapia. This study will also include the analysis of the new Malibu Canyon Bridge from LA County Public Works, effects of flooding with the future removal of Rindge Dam, and analysis of potential floodwall for Tapia.				
Priority	2					
Project to Date Budget	198,000					
Project to Date Expenditures	0					
Carryforward	198,000					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	139,788	-	-	
TWSD Share Amount (29.4%)		-	58,212	-	-	
Project Totals		-	198,000	-	-	198,000
Rancho Distribution Screw Conveyor #1-CIP10818		Project Description:				
Project Manager	Soderberg	Replacement of the trough and shaftless screw conveyor in the reactor building.				
Priority	2					
Project to Date Budget	371,178					
Project to Date Expenditures	57,304					
Carryforward	313,874					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	221,595	-	-	
TWSD Share Amount (29.4%)		-	92,279	-	-	
Project Totals		-	313,874	-	-	371,178
Pavement Restoration Tapia-CIP10836		Project Description:				
Project Manager	Korkosz	Pavement restoration/slurry seal at Tapia.				
Priority	3					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		304,992	304,992	-	-	
TWSD Share Amount (29.4%)		127,008	127,008	-	-	
Project Totals		432,000	432,000	-	-	-
Tapia and Rancho Fire Alarm Replacement-CIP10837		Project Description:				
Project Manager	Korkosz	Replace Fire alarm panel due to obsolescence and compatibility with VOIP.				
Priority	1					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	-	7,060	105,900	
TWSD Share Amount (29.4%)		-	-	2,940	44,100	
Project Totals		-	-	10,000	150,000	160,000

**Capital Improvement Project Detail
Fiscal Year 2024-26**

Tapia Primary Clarifiers Rehabilitation-CIP10838						
Project Manager	Hurtado					
Priority	3					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
Project Description: Replace Tapia primary clarifier covers 1-5. Existing covers are FRP roof covers.						
	FY 2024-25	FY 2024-25	FY 2025-26	Future Year		
Sanitation Replacement (100%)	Appropriations	Budget	Appropriations	Appropriations	Project Total	
LV Share Amount (70.6%)	52,950	52,950	1,175,490	-		
TWSD Share Amount (29.4%)	22,050	22,050	489,510	-		
Project Totals	75,000	75,000	1,665,000	-	1,740,000	
Tapia Sulzer Blower Check Valve Replacement-CIP10839						
Project Manager	Hurtado					
Priority	2					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
Project Description: Sulzer blower check valve failed. Remove check valve, install actuator on butterfly valve. Sulzer high speed unit replacement requires crane rental for roof removal. Coordinate roof repairs with hatch removal.						
	FY 2024-25	FY 2024-25	FY 2025-26	Future Year		
Sanitation Replacement (100%)	Appropriations	Budget	Appropriations	Appropriations	Project Total	
LV Share Amount (70.6%)	69,894	69,894	-	-		
TWSD Share Amount (29.4%)	29,106	29,106	-	-		
Project Totals	99,000	99,000	-	-	99,000	
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement-CIP10840						
Project Manager	Hurtado					
Priority	2					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
Project Description: Filter influent valve (12) redesign and replacement. Include baffle replacement. Backwash controls upgrade.						
	FY 2024-25	FY 2024-25	FY 2025-26	Future Year		
Sanitation Replacement (100%)	Appropriations	Budget	Appropriations	Appropriations	Project Total	
LV Share Amount (70.6%)	17,650	17,650	205,022	-		
TWSD Share Amount (29.4%)	7,350	7,350	85,378	-		
Project Totals	25,000	25,000	290,400	-	315,400	
Tapia Bisulfite Line Replacement-CIP10841						
Project Manager	Hurtado					
Priority	3					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
Project Description: Trench from the chemical building to the Tapia Effluent Pump Station to replace existing bisulfite chemical line and install a second chemical line for the purpose of dechlorinating TMDL and REW at the same time. Currently, only one pathway can be dechlorinated. When TMDL is online, it will take priority as a regulatory requirement to dechlorinate for creek discharge.						
	FY 2024-25	FY 2024-25	FY 2025-26	Future Year		
Sanitation Replacement (100%)	Appropriations	Budget	Appropriations	Appropriations	Project Total	
LV Share Amount (70.6%)	14,120	14,120	167,322	-		
TWSD Share Amount (29.4%)	5,880	5,880	69,678	-		
Project Totals	20,000	20,000	237,000	-	257,000	
Tapia Group Seating-CIP10842						
Project Manager	Hurtado					
Priority	3					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
Project Description: Seating area for school groups and tours to gather during a guided tour of Tapia.						
	FY 2024-25	FY 2024-25	FY 2025-26	Future Year		
Sanitation Replacement (100%)	Appropriations	Budget	Appropriations	Appropriations	Project Total	
LV Share Amount (70.6%)	10,590	10,590	139,788	-		
TWSD Share Amount (29.4%)	4,410	4,410	58,212	-		
Project Totals	15,000	15,000	198,000	-	213,000	

Capital Improvement Project Detail
Fiscal Year 2024-26

Tapia Generator Replacement-CIP10843		Project Description:				
Project Manager	Hurtado	Tapia generators due for replacement. This will be a long term project requiring an RFP for design, SCAQMD permitting (2yrs), selection of new generators, and construction. Lead time on generators is upward of 18 months.				
Priority	2					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Carryforward	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	-	105,900	4,130,100	
TWSD Share Amount (29.4%)		-	-	44,100	1,719,900	
Project Totals		-	-	150,000	5,850,000	6,000,000
Rancho Dust Collector Retrofit-CIP10844		Project Description:				
Project Manager	Leu	Upsize the airlock for the Rancho dust collector.				
Priority	2					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		46,596	46,596	-	-	
TWSD Share Amount (29.4%)		19,404	19,404	-	-	
Project Totals		66,000	66,000	-	-	66,000
Rancho Boiler Replacement-CIP10845		Project Description:				
Project Manager	Hurtado	New boiler and digester gas scrubber. Design needed to size evaluate scrubber options, select suitable manufacturer, put together plans and specs for construction. Realign piping for new boiler, scrubber. Refurbish existing boiler for redundancy. SCAQMD permit for new boiler.				
Priority	2					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		425,718	425,718	-	-	
TWSD Share Amount (29.4%)		177,282	177,282	-	-	
Project Totals		603,000	603,000	-	-	603,000
Rancho Control Building Improvements-CIP10846		Project Description:				
Project Manager	Hurtado	Cabinets and appliances in kitchen and lunchroom need replacement.				
Priority	2					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		36,147	36,147	-	-	
TWSD Share Amount (29.4%)		15,053	15,053	-	-	
Project Totals		51,200	51,200	-	-	51,200
Rancho Dewatering-Reactor Building Patio Cover-CIP10847		Project Description:				
Project Manager	Hurtado	Protection from rain needed over sludge hauling truck. Awning or patio cover to extend over the truck dump hopper between dewatering building and reactor building.				
Priority	2					
Project to Date Budget	0					
Project to Date Expenditures	0					
Carryforward	0					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		10,590	10,590	46,596	-	
TWSD Share Amount (29.4%)		4,410	4,410	19,404	-	
Project Totals		15,000	15,000	66,000	-	81,000

**Capital Improvement Project Detail
Fiscal Year 2024-26**

Rancho Metering Bin Replacement-CIP10848					
Project Manager	Hurtado	Project Description:			
Priority	2	Amendment Metering Bin and Recycle Metering Bin Rehabilitation/Replacement. Assessment of the metering bins to establish a basis for design. Design for the replacement or rehabilitation of the bins. Include motors, screw conveyors, bucket elevator, control system upgrades, new steel bins or new coatings, and other mechanical and structural components.			
Project to Date Budget	0	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Project to Date Expenditures	0	Appropriations	Budget	Appropriations	Appropriations
Carryforward	0				
Sanitation Replacement (100%)		17,650	17,650	88,250	1,724,052
LV Share Amount (70.6%)					
TWSD Share Amount (29.4%)		7,350	7,350	36,750	717,948
Project Totals		25,000	25,000	125,000	2,442,000

Sanitation Summary					
Sanitation Replacement (100%)		FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26
LV Share Amount		Carryforward	Appropriations	Budget	Appropriations
TWSD Share Amount		25,854,850	17,324,297	43,179,147	67,280,985
Project Totals		12,795,402	7,113,732	19,909,134	27,185,000
		38,650,252	24,438,029	63,088,281	94,465,985

Recycled Water					
Calabasas Park Recycled Water Main Extension-CIP10666					
Project Manager	Leu	Project Description:			
Priority	2	Install approximately 1,200 linear feet of 6-8 inch pipeline to loop the existing recycled water system.			
Project to Date Budget	1,040,200	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Project to Date Expenditures	157,862	Appropriations	Budget	Appropriations	Appropriations
Carryforward	882,338				
Recycled Replacement (100%)		900,000	1,782,338	-	-
LV Share Amount (100.0%)					
Project Totals		900,000	1,782,338	-	-

Recycled Water Tank Rehabilitation-Parkway Tank-CIP10849					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of the Parkway Tank.			
Project to Date Budget	0	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Project to Date Expenditures	0	Appropriations	Budget	Appropriations	Appropriations
Carryforward	0				
Recycled Replacement (100%)		423,886	423,886	372,768	-
LV Share Amount (70.6%)					
TWSD Share Amount (29.4%)		176,519	176,519	155,232	-
Project Totals		600,405	600,405	528,000	-

Recycled Water Tank Rehabilitation-Indian Hills-CIP10850					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of the Indian Hills Tank.			
Project to Date Budget	0	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Project to Date Expenditures	0	Appropriations	Budget	Appropriations	Appropriations
Carryforward	0				
Recycled Replacement (100%)		-	-	669,288	404,369
LV Share Amount (70.6%)					
TWSD Share Amount (29.4%)		-	-	278,712	168,391
Project Totals		-	-	948,000	572,760

Reclaimed Valve Box Raising and Repairs-CIP10851					
Project Manager	Johnson	Project Description:			
Priority	1	Raising and repairs of reclaimed valve boxes to ensure safety.			
Project to Date Budget	0	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Project to Date Expenditures	0	Appropriations	Budget	Appropriations	Appropriations
Carryforward	0				
Recycled Replacement (100%)		35,300	35,300	-	-
LV Share Amount (70.6%)					
TWSD Share Amount (29.4%)		14,700	14,700	-	-
Project Totals		50,000	50,000	-	-

Capital Improvement Project Detail
Fiscal Year 2024-26

Upgrade Wireless Communications Backhaul System (RW)-CIP10852					
Project Manager	Nkwenji	Project Description:			
Priority	2	District Wireless Backhaul System - Upgrade to ethernet based system at recycled Water Facilities.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Recycled Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		49,420	49,420	211,800	-
TWSD Share Amount (29.4%)		20,580	20,580	88,200	-
Project Totals		70,000	70,000	300,000	-
					370,000

Recycled Water Summary

	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
	Carryforward	Appropriations	Budget	Appropriations	Appropriations
Recycled Water Replacement					
LV Share Amount	882,338	1,408,606	2,290,944	1,253,856	404,369
TWSD Share Amount	-	211,799	211,799	522,144	168,391
Project Totals	-	720,405	2,502,743	1,776,000	572,760

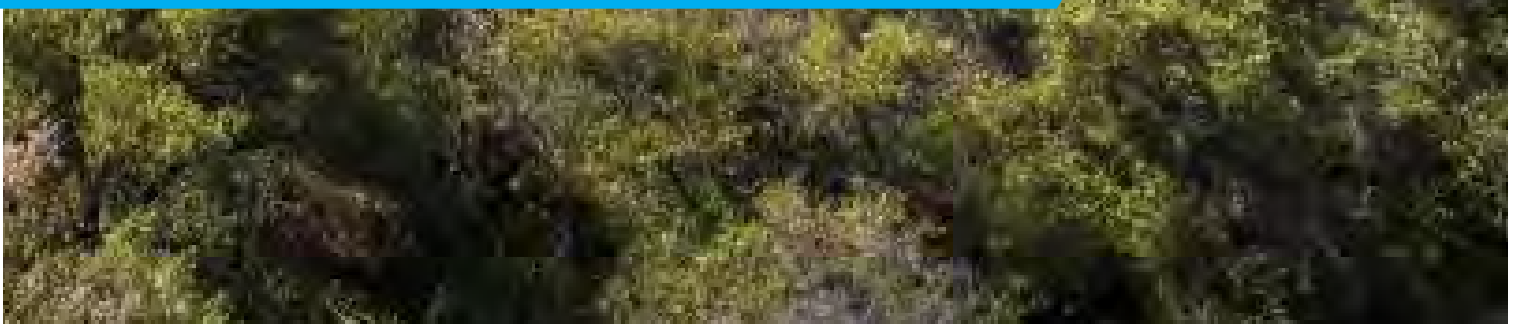
GRAND TOTAL CIP

	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
	Carryforward	Appropriations	Budget	Appropriations	Appropriations
Potable Water	19,018,698	6,147,076	25,165,774	14,378,044	49,621,103
Recycled Water (LV Only)	882,338	1,408,606	2,290,944	1,253,856	404,369
Sanitation (LV Only)	25,854,850	17,324,297	43,179,147	67,280,985	179,591,217
Project Totals	45,755,885	24,879,979	70,635,865	82,912,885	229,616,688



ADOPTED BUDGET / **LAS VIRGENES MUNICIPAL WATER DISTRICT**

Appendices



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 schedules contain information to help the reader assess the District's most significant revenue source.

- Revenue Base - Potable Water / Sanitation

- Revenue Rates

- Principal Revenue Payers

Debt Capacity – These schedules 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

- 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

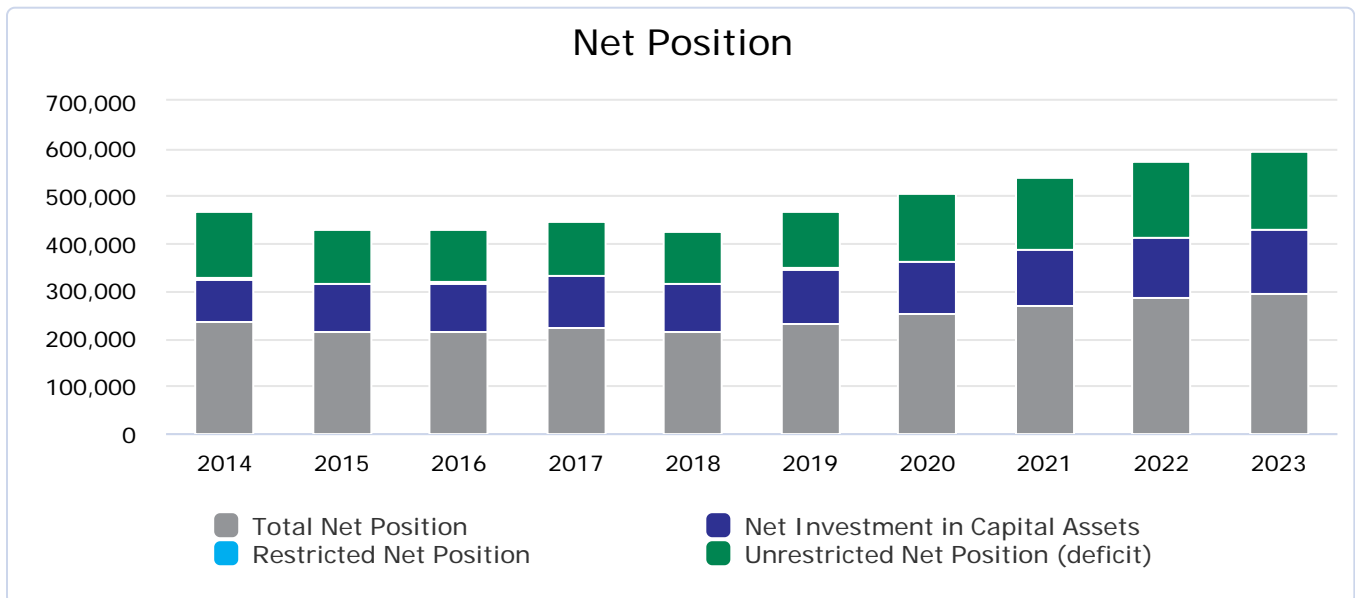
- Capital Assets Statistics by Function

Net Position Last Ten Fiscal Years

The statement of Net Position provides a snapshot of the financial position of a government entity at a given point in time. It details the entity's assets, liabilities, and net position, which is the difference between the two.

The statement is essential to (1) assess the financial health of the agency; (2) provide a tool for making decisions about resource allocation, budgeting and financial planning; (3) enhances governmental accountability and transparency; and helps entities comply with various financial regulations and standards crucial not only for legal and procedural correctness but also for maintaining a government's credibility and creditworthiness.

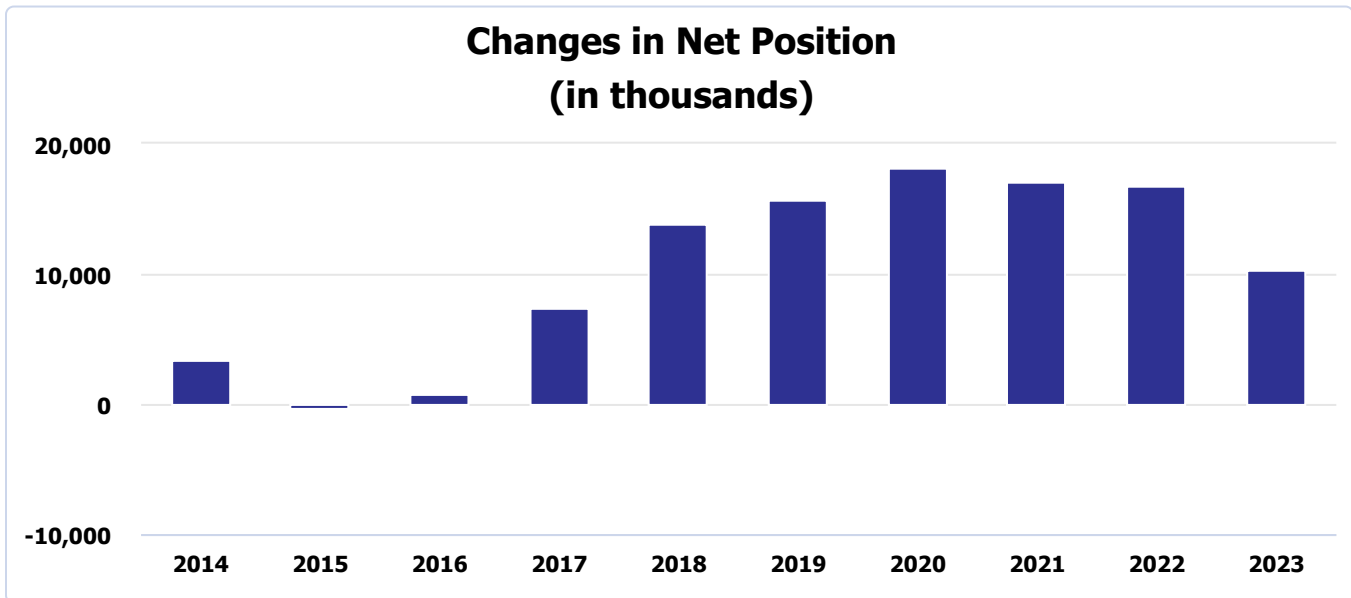
Fiscal Year	Net Investment in Capital Assets	Restricted Net Position	Unrestricted Net Position (deficit)	Total Net Position
2014	90,476	4,106	139,671	234,253
2015	100,170	3,881	110,269	214,320
2016	101,272	2,634	111,195	215,101
2017	108,930	2,654	110,928	222,512
2018	100,815	2,683	110,014	213,512
2019	111,254	2,734	120,033	234,021
2020	111,697	19	140,495	252,211
2021	119,866	-	149,358	269,224
2022	127,592	-	159,251	286,843
2023	131,232	-	165,854	297,086



Changes in Net Position Last Ten Fiscal Years (in thousands of dollars)

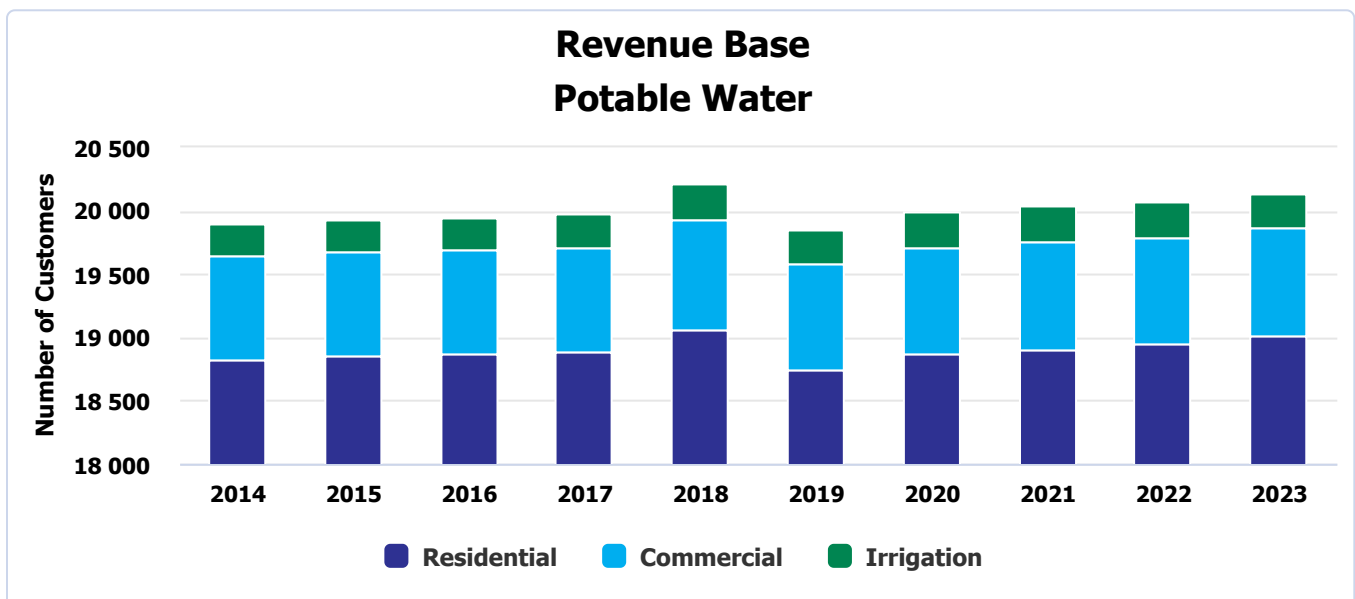
The changes in net position summarizes an entity's revenues, expenses, and overall profitability. The main purpose of this financial report is to measure the financial performance of the entity by comparing the revenue earned and the expenses incurred during the period. The net of the revenue and expenses is considered the net income and shows the overall financial health of the entity for a period of time.

Fiscal Year	Total Operating Revenue	Total Operating Expense	Net Revenue / (Expense)	Total Non Operating Income (Expense)	Changes in Net Position
2014	58,680	44,148	14,532	(11,150)	3,382
2015	56,184	44,119	12,065	(12,372)	(307)
2016	53,029	41,131	11,898	(11,117)	781
2017	59,795	40,577	19,218	(11,807)	7,411
2018	66,717	43,112	23,605	(9,709)	13,896
2019	64,974	43,887	21,087	(5,409)	15,678
2020	67,418	45,204	22,214	(4,024)	18,190
2021	74,476	47,546	26,930	(9,917)	17,013
2022	75,738	45,755	29,983	(13,262)	16,721
2023	64,662	41,359	23,303	(13,060)	10,243



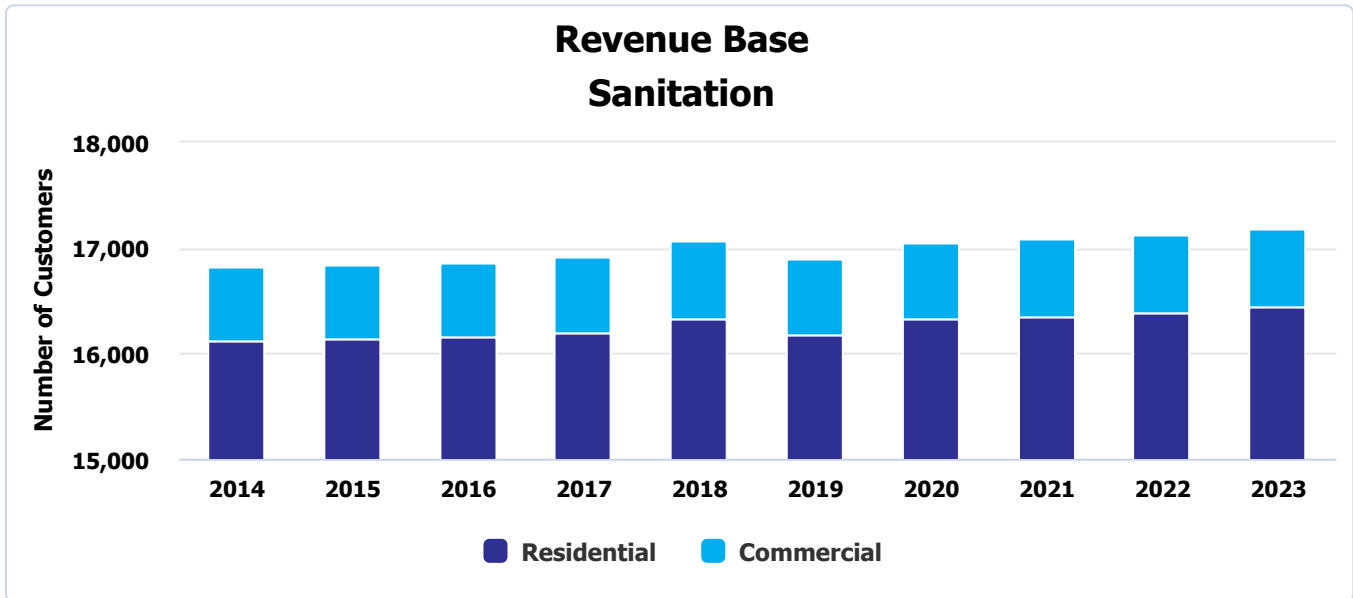
Revenue Base Potable Water

Fiscal Year	Operating Revenue in thousand \$	Potable Water Number of Customers				Total
		Residential	Commercial	Irrigation		
2014	35,402	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	54,790	18,908	850	279	20,037	
2022	51,564	18,943	849	275	20,067	
2023	38,914	19,007	854	280	20,141	



Revenue Base Sanitation

Fiscal Year	Sanitation			
	Operating Revenue in thousand \$	Number of Customers		
		Residential	Commercial	Total
2014	16,552	16,113	702	16,815
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
2022	20,274	16,383	740	17,123
2023	21,208	16,449	743	17,192



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	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	Monthly 1/1/2022	Monthly 1/1/2023	Monthly 1/1/2024	
3/4"	\$ 31.73	\$ 18.30	\$ 21.73	\$ 25.43	\$ 29.42	\$ 33.72	\$ 35.86	\$ 37.66	\$ 39.55	\$ 41.53	
1"	46.72	29.47	35.14	41.25	47.87	54.97	58.14	61.05	64.11	67.32	
1-1/2"	84.18	57.39	68.65	80.80	90.95	108.07	113.82	119.52	125.50	131.78	
2"	129.66	90.89	108.86	128.26	149.25	171.80	180.66	189.70	199.19	209.15	
3"	248.90	196.97	236.20	278.55	324.37	373.61	392.27	411.89	432.49	454.12	
4"	384.34	353.30	423.85	500.02	582.48	671.00	704.12	739.33	776.30	815.12	
6"	758.25	894.89	1,073.94	1,267.29	1,476.47	1,701.28	1,784.47	1,873.70	1,967.39	2,065.76	
8"	1,208.57	1,564.89	1,878.17	2,216.48	2,582.49	2,975.84	3,120.98	3,277.03	3,440.89	3,612.94	
10"	1,732.98	2,346.55	2,816.44	3,323.86	3,872.84	4,462.83	4,680.25	4,914.27	5,159.99	5,417.99	

Volume Charges (per 100 cubic feet of water use)											
Residential Rates	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024	
Tier 1	\$ 2.31	\$ 2.36	\$ 2.46	\$ 2.59	\$ 2.71	\$ 2.85	\$ 3.14	\$ 3.39	\$ 3.76	\$ 4.06	
Tier 2	2.80	3.18	3.24	3.32	3.41	3.50	3.91	4.20	4.61	49.50	
Tier 3	3.81	3.96	4.00	4.06	4.16	4.20	4.58	4.90	5.35	5.75	
Tier 4	5.34	4.98	5.02	5.08	5.14	5.22	5.74	6.12	6.63	7.07	
Commercial Rates											
Tier 1	N/A	3.18	3.21	3.29	3.37	3.33	3.66	3.94	4.34	4.67	
Tier 2	N/A	3.96	3.97	4.03	4.11	4.2	4.2	4.5	4.93	5.29	
Tier 3	N/A	4.98	4.99	5.05	5.14	5.22	6.43	6.84	7.38	7.86	

*Prior to 2016, Commercial tier rates were the same as residential rates

Elevation Surcharges (per 100 cubic feet of water use)											
	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024	
Zone 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Zone 2	0.42	0.42	0.44	0.46	0.52	0.52	0.47	0.47	0.47	0.47	
Zone 3	0.74	0.98	1.03	1.08	1.19	1.19	1.10	1.16	1.22	1.22	
Zone 4	1.28	1.56	1.64	1.72	1.82	1.82	1.88	1.89	1.99	1.99	
Zone 5	2.55	-	-	-	-	-	-	-	-	-	

Monthly Recycled Water Charges:

Readiness to Serve Charge											
Meter Size	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024	
3/4"	-	\$ 9.15	\$ 13.04	\$ 19.08	\$ 25.01	\$ 33.72	\$ 28.79	\$ 31.10	\$ 33.59	\$ 36.28	
1"	-	14.74	21.09	30.94	40.69	54.97	46.31	50.02	54.03	58.36	
1-1/2"	-	28.70	41.19	60.60	79.86	108.07	90.09	97.30	105.09	113.50	
2"	-	45.45	65.32	96.20	126.87	171.80	142.64	154.06	166.39	179.71	
3"	-	98.49	141.72	208.92	275.72	373.61	309.03	333.76	360.74	389.31	
4"	-	176.65	254.31	375.02	495.07	671.00	554.24	598.58	646.47	698.19	
6"	-	447.45	644.37	950.47	1,255.00	1,701.28	1,403.71	1,516.01	1,637.30	1,768.29	
8"	-	782.45	1,126.91	1,662.36	2,195.12	2,975.84	2,454.60	2,650.97	2,863.05	3,092.10	
10"	-	1,173.28	1,689.87	2,492.90	3,291.92	4,462.83	3,680.64	3,975.10	4,293.11	4,636.56	

Revenue Rates (continued) Last Ten Fiscal Years

Volume Charges (per 100 cubic feet of water use)											
	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024	
Tier 1	\$ 1.09	\$ 1.18	\$ 1.19	\$ 1.19	\$ 1.18	\$ 1.16	\$ 1.24	\$ 1.34	\$ 1.45	\$ 1.57	
Tier 2	1.42	2.91	2.83	2.67	2.52	2.27	2.61	2.82	3.05	3.30	
Tier 3	2.26	3.73	3.67	3.52	3.37	3.13	4.97	5.37	5.80	6.27	
Tier 4	3.51	-	-	-	-	-	-	-	-	-	

Elevation Surcharges (per 100 cubic feet of water use)											
	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	3/1/2021	1/1/2022	1/1/2023	1/1/2024	
L.V. Valley	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
East/West	0.24	0.33	0.34	0.35	0.36	0.37	0.30	0.33	0.36	0.36	

Monthly Sanitation Charges :

Monthly Sewer Charge											
Residential	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020	1/1/2021	1/1/2022	1/1/2023	1/1/2024		
Household Size:											
1	\$ 21.37	\$ 21.37	\$ 21.82	\$ 22.27	\$ 22.73	\$ 23.59	\$ 24.48	\$ 25.40	\$ 26.36		
2	35.75	35.75	36.51	37.27	38.04	39.47	40.96	42.50	44.10		
3	50.13	50.13	51.20	52.27	53.35	55.36	57.44	59.60	61.84		
4	64.51	64.51	65.89	67.27	68.66	71.24	73.92	76.70	79.58		
5	78.90	78.90	80.58	82.27	83.97	87.12	90.39	93.78	97.30		
6 or more	93.28	93.28	95.27	97.27	99.28	103.01	106.88	110.89	115.05		
Commercial											
Account Charge	\$ 6.98	\$ 6.98	\$ 7.12	\$ 7.27	\$ 7.42	\$ 7.70	varies	\$ 8.29	\$ 8.61		
Base Charge, inclusive of 6.6 hcf/ERU											
Class 1	\$ 41.94	\$ 41.94	\$ 42.78	\$ 43.64	\$ 44.52	\$ 46.19	\$ 47.93	\$ 49.73	\$ 51.60		
Class 2	57.82	57.82	58.98	60.16	61.37	63.68	66.07	68.55	71.13		
Class 3	76.56	76.56	78.10	79.67	81.27	84.32	87.49	90.78	94.19		
Class 4	96.36	96.36	98.29	100.26	102.27	106.11	110.09	114.22	118.51		
Per Excess ERU											
Class 1	\$ 6.35	\$ 6.35	\$ 6.48	\$ 6.61	\$ 6.75	\$ 7.01	\$ 7.28	\$ 7.56	\$ 7.85		
Class 2	8.75	8.75	8.93	9.11	9.30	9.65	10.02	10.40	10.79		
Class 3	11.58	11.58	11.82	12.06	12.31	12.78	13.26	13.76	14.28		
Class 4	14.58	14.58	14.88	15.18	15.49	16.08	16.69	17.32	17.97		

Principal Revenue Payers

Potable Water Customer Name	2023		
	Potable Water Revenue	Rank	Percentage of Total Operating Revenue
Maliibu Canyon Apartments	274,386	1	0.80%
City of Calabasas	235,750	2	0.69%
California West HOA	201,475	3	0.59%
Westlake Wellbeing Properties	190,457	4	0.55%
ERP-Operating LTD Partnership PW	186,745	5	0.54%
Forestar Chatsworth, LLC	182,079	6	0.53%
LVUSD	180,500	7	0.53%
Archstone Communities	144,775	8	0.42%
Calabasas Crest LTD	144,335	9	0.42%
Malibu Conference Center	124,742	10	0.36%
Total	\$ 1,865,244		5.43%

Sanitation Customer Name	2023		
	Sanitation Revenue	Rank	Percentage of Total Operating Revenue
Archstone Communities Calabasas	425,235	1	2.03%
Westlake Wellbeing Properties	333,121	2	1.59%
Malibu Canyon Apartments	331,775	3	1.58%
Archstore Oak Creek LLC	238,242	4	1.14%
Annandale II HOA	216,369	5	1.03%
LVUSD	185,304	6	0.89%
The Cheesecake Factory	174,358	7	0.83%
Woodland Park Mobile	139,737	8	0.67%
Pepperdine University	134,375	9	0.64%
Summit Mobile Park	130,448	10	0.62%
Total	\$ 2,308,964		11.02%

Ratios of Outstanding Debt by Type Last Ten Fiscal Years (dollars in thousands, except per capita)

Fiscal Year	Refunding Revenue Bonds	Capital Lease Payable	Installment Purchase Agreement	Total	Percentage of Personal Income	Per Capita ⁽¹⁾
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	10,115 ⁽³⁾	10,131	0.24%	594
2021	-	-	9,300	9,300	0.18%	544
2022	-	-	8,345	8,345	0.20%	487
2023	-	-	7,370	7,370	0.16%	429

Note:

(1) Per Capita is based on number of customers for the District.

(2) Refunding Revenue Bonds Paid in Full in FY 2020.

(3) The District entered into an installment purchase agreement on June 1, 2020.

Pledged-Revenue Coverage Last Ten Fiscal Years (dollars in thousands except coverage)

Pledged revenue refers to the money obligated for the payment of debt service. Net revenue pledge guarantees that a specific percentage of the organization's net revenue will be allocated towards fulfilling its financial obligations.

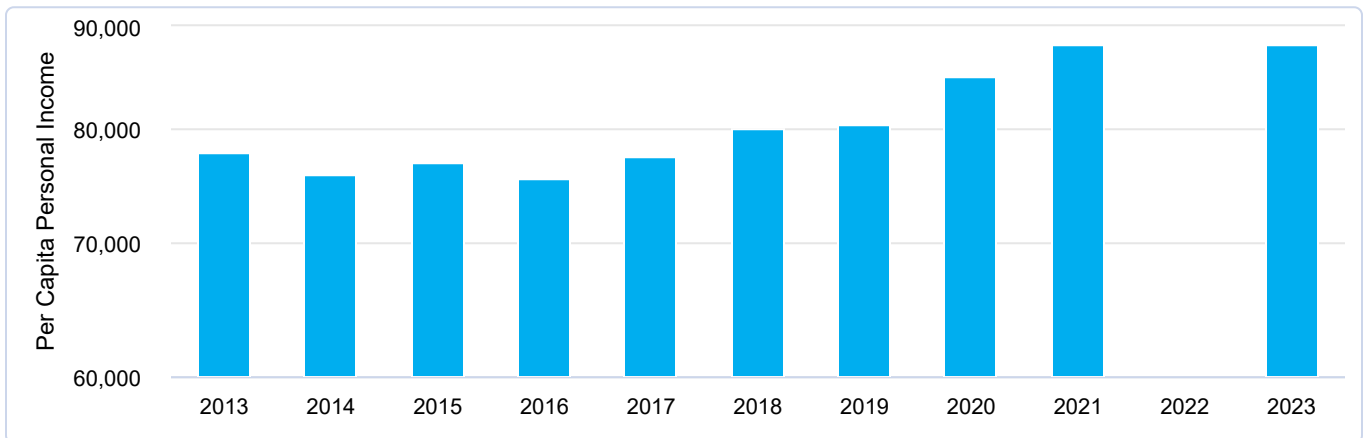
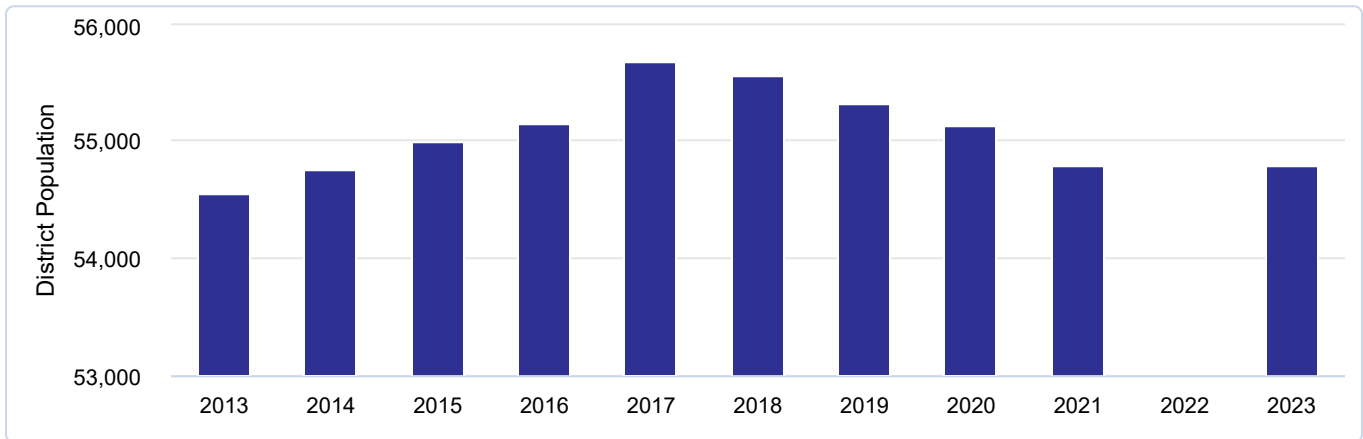
Fiscal Year	Gross Revenues ⁽¹⁾	Less: Operating Expenses ⁽²⁾	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2014	18,149	10,692	7,457	1,765	987	2.71
2015	17,429	10,653	6,776	1,840	903	2.47
2016	17,398	10,260	7,138	1,925	814	2.61
2017	18,613	10,584	8,029	2,025	731	2.91
2018	18,818	11,449	7,369	2,125	610	2.69
2019	18,923	11,803	7,120	2,210	531	2.60
2020	- (3)	-	-	-	-	-
2021	52,249 (4)	41,018	11,231	800	171	11.57
2022	51,564	37,191	14,373	955	172	12.75
2023	38,914	32,337	6,577	975	153	5.83

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. These were paid in full in FY2020.
- (4) On June 1, 2020 the District entered into a ten-year installment purchase agreement for the acquisition and installation of smart meters and other water system improvements.

Demographic and Economic Statistics Last Ten Years

Year	Population within District	Total Personal Income (dollars in thousands)	Per Capita Personal Income	Unemployment Rate
2013	54,532	3,657,713	77,814	4.00%
2014	54,747	3,549,122	75,837	3.70%
2015	54,989	3,689,946	76,963	5.20%
2016	55,148	3,541,560	75,538	4.30%
2017	55,683	3,683,941	77,343	3.60%
2018	55,564	3,874,981	79,931	3.10%
2019	55,321	3,821,856	80,325	3.10%
2020	55,123	4,154,791	84,912	3.50%
2021	54,783	4,295,500	88,116	6.20%
2023	54,783	4,295,500	88,116	6.20%



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.

Principal Employers by Industry

Employer by Industry	2023		
	Number of Employees	Rank	Percentage of Total Area Employment
Finance and Insurance	2,352	1	6.82%
Government & Education	1,716	2	4.98%
Retail Trade	1,654	3	4.80%
Professional and Technical Services	1,448	4	4.20%
Hotel & Tourism	787	5	2.28%
Restaurants	776	6	2.25%
Technology	338	7	0.98%
Information	456	8	1.32%
Manufacturing	198	9	0.57%
Publishing	110	10	0.32%
Total	9,835		28.52%

Note:

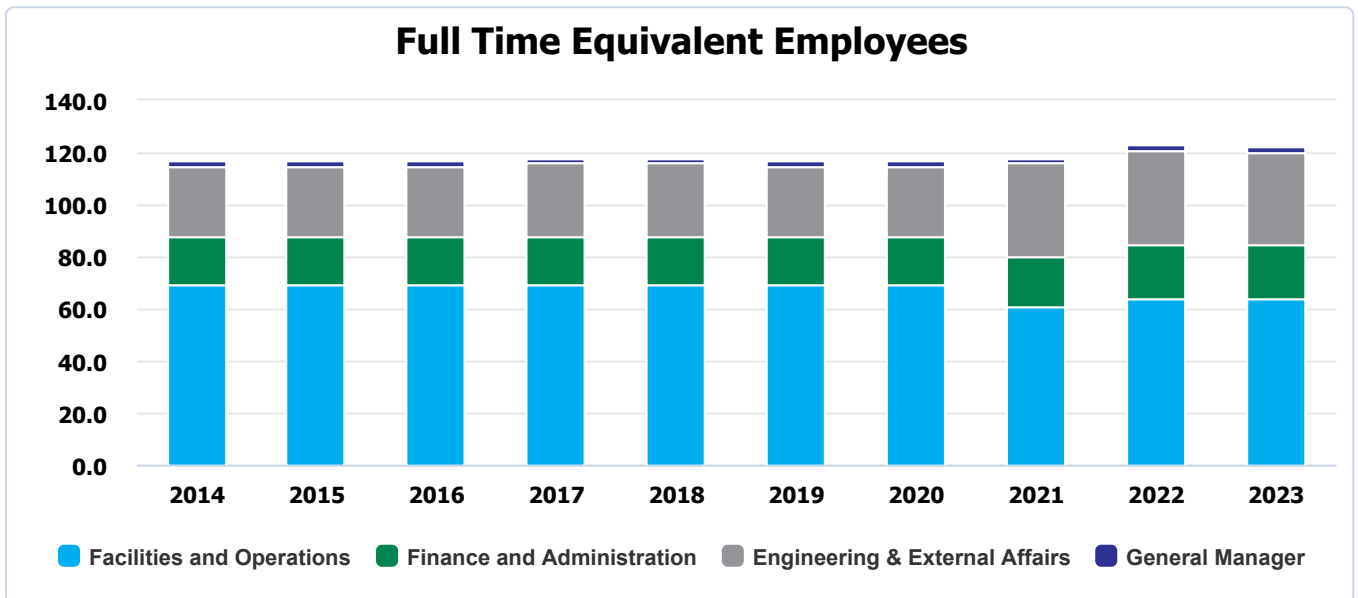
Includes City of Calabasas, City of Hidden Hills, City of Agoura Hills, City of Westlake Village

Source for Cities of Calabasas, Agoura Hills and Westlake Village based on city's published ACFR.

City of Hidden Hills Source California EDD

Full-time Equivalent District Employees by Function Last Ten Fiscal Years

Function	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	3.0	3.0	3.0
Facilities Maintenance	16.2	16.2	16.2	16.2	16.2	16.7	16.7	16.7	17.0	17.0
Water Treatment and Production	11.8	11.8	11.8	11.8	11.8	11.3	11.3	11.3	13.0	13.0
Reclamation	24.0	24.0	24.0	24.0	24.0	24.0	24.0	24.0	25.0	25.0
Construction	7.0	7.0	7.0	7.0	7.0	6.0	6.0	6.0	6.0	6.0
Technical Service	8.0	8.0	8.0	8.0	8.0	9.0	9.0	-	-	-
Subtotal	69.0	69.0	69.0	69.0	69.0	69.0	69.0	61.0	64.0	64.0
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	8.0	8.0
Subtotal	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	21.0	21.0
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	20.0	20.0	19.0	19.0	19.0	18.0	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
Technical Services	-	-	-	-	-	-	-	9.0	9.0	9.0
Subtotal	27.0	27.0	27.0	28.0	28.0	27.0	27.0	36.0	36.0	35.0
Total	117.0	117.0	117.0	118.0	118.0	117.0	117.0	118.0	158.0	122.0



Operating Indicators by Function Last Ten Fiscal Years

Water	New Connections	Water Main Leak Repairs	Avg Daily Consumption (thousands of gallons)
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
2022	6	92	16,068
2023	7	87	11,437

Potable Water	Connections	Deliveries (acre-feet)	Realized Capacity Fee Revenues
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
2022	19,918	17,999	539,777
2023	20,137	12,343	\$ 37,572

Wastewater	Connections	Average Daily Sewage Flow Dry Weather Flow (thousands of gallons)				Realized Capacity Fee Revenues
		Tapia Plant	LVMWD	Triunfo Sanitation District		
2014	16,817	7,281	4,880	2,548	1,085,000	
2015	16,845	6,397	3,956	2,401	1,124,550	
2016	16,868	6,109	3,667	2,441	462,000	
2017	16,917	6,029	3,688	2,442	224,000	
2018	17,077	6,246	3,941	2,341	458,590	
2019	16,895	6,118	3,815	2,305	790,921	
2020	17,057	6,340	3,890	2,303	553,000	
2021	17,090	6,352	3,898	2,450	1,089,141	
2022	16,971	6,417	4,245	2,455	3,082,896	
2023	17,192	6,873	4,738	2,455	\$ 3,082,896	

Capital Asset Statistics by Function Last Ten Fiscal Years

Potable Water	Water Main (miles)	Fire Hydrants (#)	Valves (#)	Storage Capacity (millions of gallons)	
				Reservoir's	Tanks
2014	389.1	3,167.0	4,477.0	3,100.0	33.3
2015	389.3	3,172.0	4,485.0	3,100.0	33.3
2016	388.8	3,171.0	4,472.0	3,100.0	38.8
2017	389.2	3,175.0	4,447.0	3,100.0	38.8
2018	390.3	3,181.0	4,461.0	3,100.0	38.8
2019	391.5	3,192.0	4,489.0	3,100.0	38.8
2020	392.8	3,212.0	4,503.0	3,100.0	38.8
2021	383.0	3,215.0	4,497.0	3,100.0	38.8
2022	395.3	3,227.0	4,546.0	3,100.0	39.0
2023	395.2	3,227.0	4,550.0	3,100.0	39.0

Recycled Water	Water Main (miles)	Valves (#)	Storage Capacity (millions of gallons)	
			Reservoir's	Tanks
2014	65.9	342	19.3	5.6
2015	66.2	342	19.3	5.6
2016	67.1	359	19.3	5.6
2017	38.1	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
2022	68.6	374	19.3	5.6
2023	68.6	376	19.3	5.6

Wastewater	Sanitary Sewers (miles)	Treatment Capacity (millions of gallons)
		2014
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
2022	58.0	16
2023	58.0	16

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.

Defeasement – 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	HomeOwners 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	Polyvinyl Chloride

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



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