

# Las Virgenes - Triunfo Joint Powers Authority

Adopted Budget  
FY 2013-14



June 3, 2013



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# **Las Virgenes – Triunfo Joint Powers Authority**

Fiscal Year 2013-14

## **Triunfo Sanitation District**

Steven Iceland

Michael McReynolds – Chair

Janna Orkney

Michael Paule

James Wall

Mark Norris – District Manager

## **Las Virgenes Municipal Water District**

Leonard Polan

Charles Caspary – Vice Chair

Glen Peterson

Lee Renger

Barry Steinhardt

David Pedersen – General Manager

Administering Agency:  
Las Virgenes Municipal Water District  
4232 Las Virgenes Road  
Calabasas, CA 91302-1994  
818.251.2100  
[www.lvmwd.com](http://www.lvmwd.com)

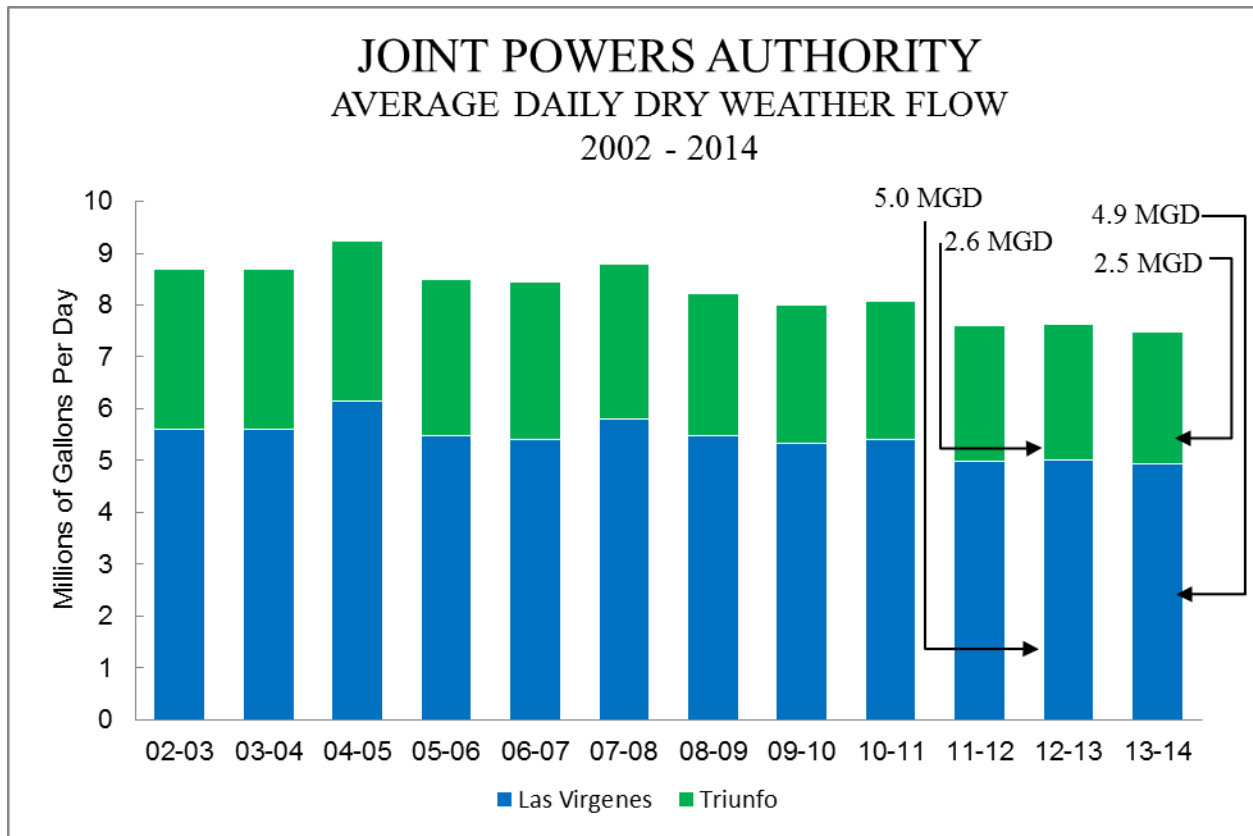


**DATE:** June 3, 2013

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

Presented for your consideration is the Joint Powers Authority operating and capital budget for fiscal year (FY) 2013/14. The budget represents the concerted efforts of staff over the past several months and was created within the terms of the Joint Powers Authority agreement.

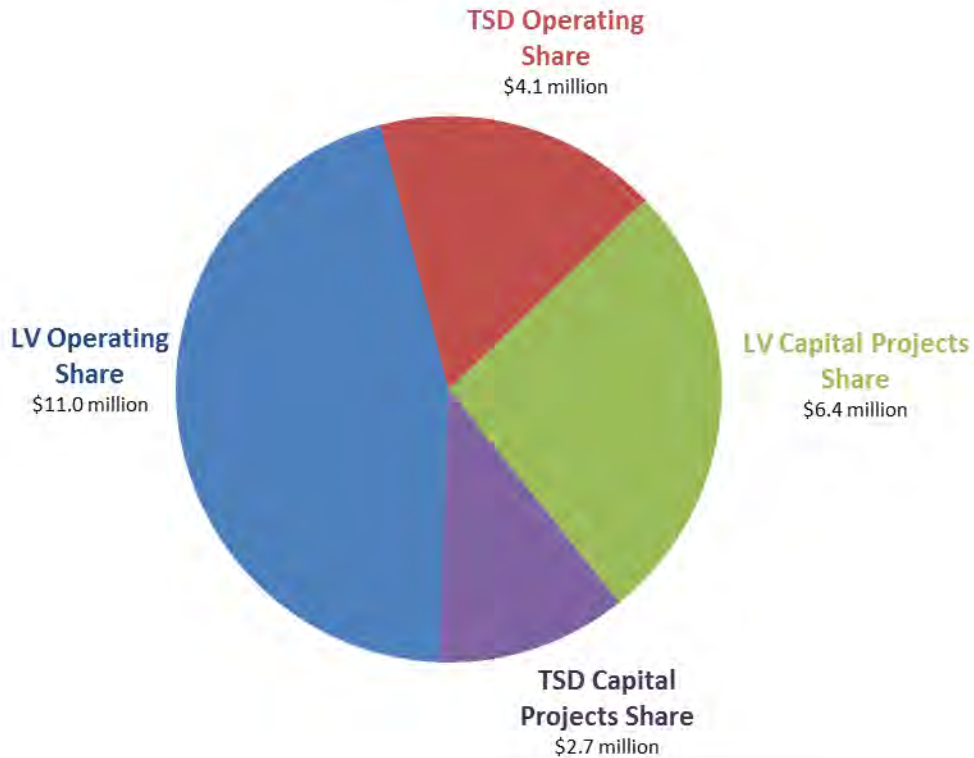
The following graph shows the participant's sewage flows since FY02/03. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles and water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners for the last three years.



**Use of Joint Powers Authority Funds**

For operations and capital improvement projects, the use of funds in the proposed budget for FY13/14 is \$24.2 million, as shown below.

**JOINT POWERS AUTHORITY  
FY 2013-14 USES OF FUNDS  
\$24.2 million**



The proposed operating expense for FY13/14 is lower than the adopted budget for FY12/13. The proposed capital improvement project (CIP) budget for FY12/13 is higher than the budget for FY12/13 because some of the major projects appropriated in the prior year as getting near the construction phase and new projects with current appropriations have been added. Overall the total budget is 5.2% higher than FY12/13 approved budget due to the increases in capital project budgets.

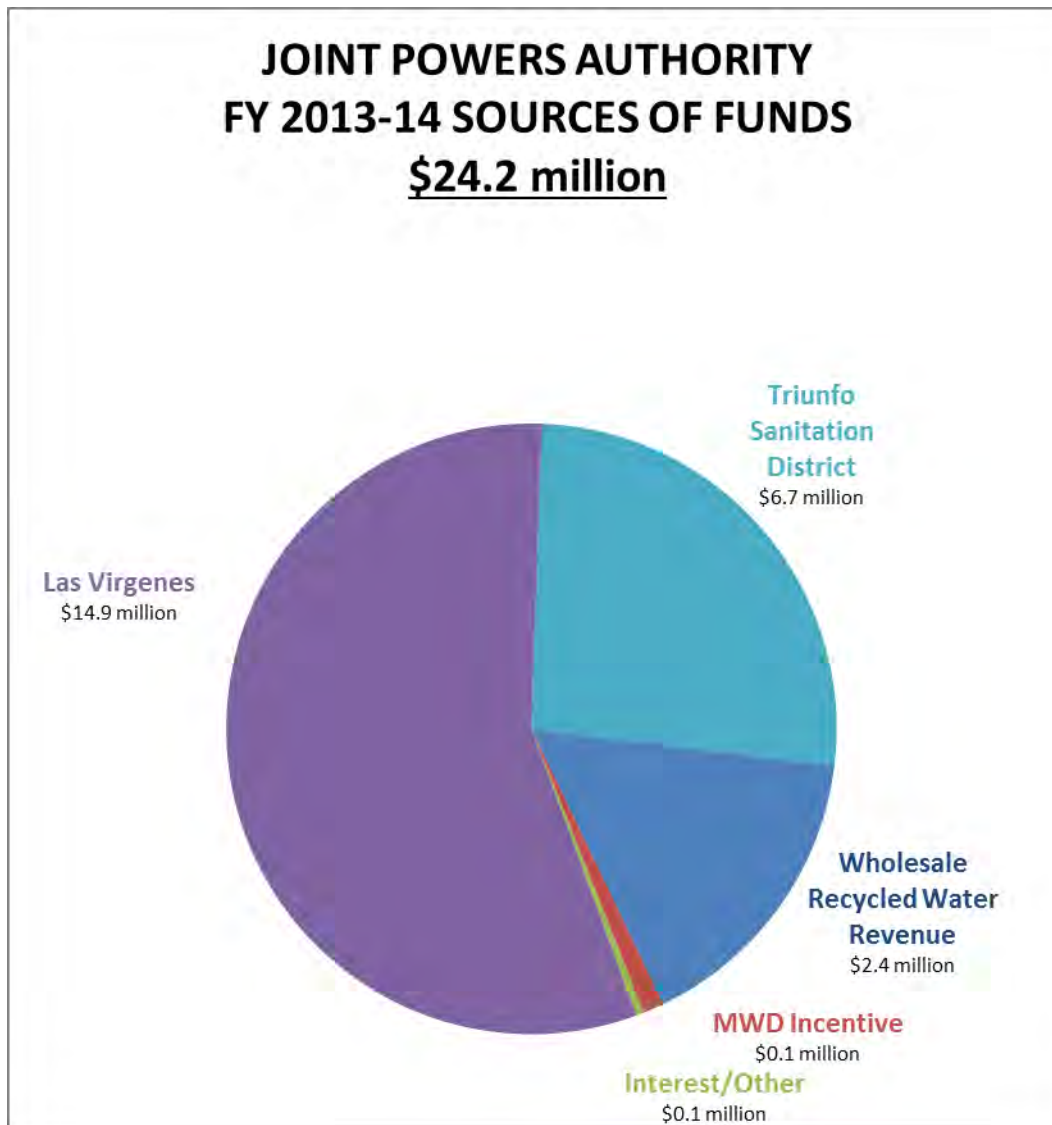
The following table shows uses of funds.

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

	FY2009-10 ACTUAL	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 BUDGET	FY2012-13 EST. ACTUAL	FY2013-14 BUDGET
<b>Operating Expenses</b>						
Las Virgenes Municipal Water District	10,112,633	10,379,286	9,793,440	11,314,990	10,671,074	11,006,639
Triunfo Sanitation District	4,613,912	4,795,109	4,629,889	4,248,958	4,047,649	4,091,631
<b>Total Operating Expenses</b>	<b>14,726,545</b>	<b>15,174,395</b>	<b>14,423,329</b>	<b>15,563,948</b>	<b>14,718,723</b>	<b>15,098,270</b>
<b>Capital Projects</b>						
Las Virgenes Municipal Water District	2,335,113	3,058,497	1,450,805	5,271,566	2,009,727	6,400,702
Triunfo Sanitation District	972,413	1,273,652	604,160	2,195,241	836,912	2,738,395
<b>Total Capital Projects</b>	<b>3,307,526</b>	<b>4,332,149</b>	<b>2,054,965</b>	<b>7,466,807</b>	<b>2,846,639</b>	<b>9,139,097</b>
<b>Total Uses of Funds</b>	<b>18,034,071</b>	<b>19,506,544</b>	<b>16,478,294</b>	<b>23,030,755</b>	<b>17,565,362</b>	<b>24,237,367</b>

## Source of Joint Powers Authority Funds

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



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

- Participants' reserve capacity rights in the trunk sewer,
- Participants' reserve capacity rights in the treatment plant and recycled water system,
- Participants' flow into the treatment plant, or
- Equal shares by participants for audit and meter station expense.

Because allocation of expense varies by type of expense, the overall percentage allocated to each participant changes from year to year. The total anticipated contribution from partners is estimated to be \$0.5 million less than budgeted in FY12/13 for operations and \$1.67 million more in capital projects.

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

	FY2009-10 ACTUAL	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 BUDGET	FY2012-13 EST. ACTUAL	FY2013-14 BUDGET
<b>Operating Revenue</b>						
Recycled Water Revenue						
Las Virgenes Municipal Water District	1,237,285	1,213,215	1,911,981	1,983,413	2,091,974	1,806,999
Triunfo Sanitation District	411,782	387,888	686,030	656,702	705,955	612,127
Total Recycled Water Revenue	1,649,067	1,601,103	2,598,011	2,640,115	2,797,929	2,419,126
MWD Incentive - Local Projects	143,651	107,800	-	107,800	194,055	107,800
Other	72,586	80,414	70,797	67,500	72,000	97,500
Total Operating Revenue	1,865,304	1,789,317	2,668,808	2,815,415	3,063,984	2,624,426
<b>Interest &amp; Other Revenue</b>	942,723	1,063,817	14,101	20,000	20,000	20,000
<b>Participant's Contribution</b>						
Las Virgenes Municipal Water District						
Operations	8,764,035	9,145,329	7,974,215	8,691,369	7,840,306	8,486,194
Capital Projects	1,700,380	2,366,534	1,450,805	5,271,566	2,009,727	6,400,702
Total Las Virgenes	10,464,415	11,511,863	9,425,020	13,962,935	9,850,033	14,886,896
Triunfo Sanitation District						
Operations	4,053,539	4,156,049	3,766,206	4,037,164	3,794,433	3,967,650
Capital Projects	708,090	985,498	604,159	2,195,241	836,912	2,738,395
Total Triunfo	4,761,629	5,141,547	4,370,365	6,232,405	4,631,345	6,706,045
<b>Total Sources of Funds</b>	18,034,071	19,506,544	16,478,294	23,030,755	17,565,362	24,237,367

At the JPA meeting on June 6, 2011, the joint board approved a new formula for determining the wholesale price of recycled water, that is, the price that the JPA charges to its two customers—Las Virgenes Municipal Water District and Triunfo Sanitation District. Previously, the wholesale rate for recycled water was based upon the operating costs for recycled water reservoirs, system operations and pump stations (only for areas in which pumping is necessary). This represents the operating costs of recycled water. The new formula, effective July 1, 2011, used the operating costs and added the administrative overhead for recycled water operations and a depreciation expense for recycled water capital assets. The July 1, 2013 wholesale rate for recycled water with pumping is \$407.27 per acre foot, which is lower than the previous rate of \$454.76 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the rate changes to \$269.39 per acre foot from \$314.06 per acre foot.

### Allocation of General and Administrative Costs

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

The FY13/14 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$14.6 million. Of this total, \$5.85 million is allocated to the JPA based upon projected labor hours.

### Capital Improvement Projects

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

Respectfully submitted,



David W. Pedersen  
General Manager

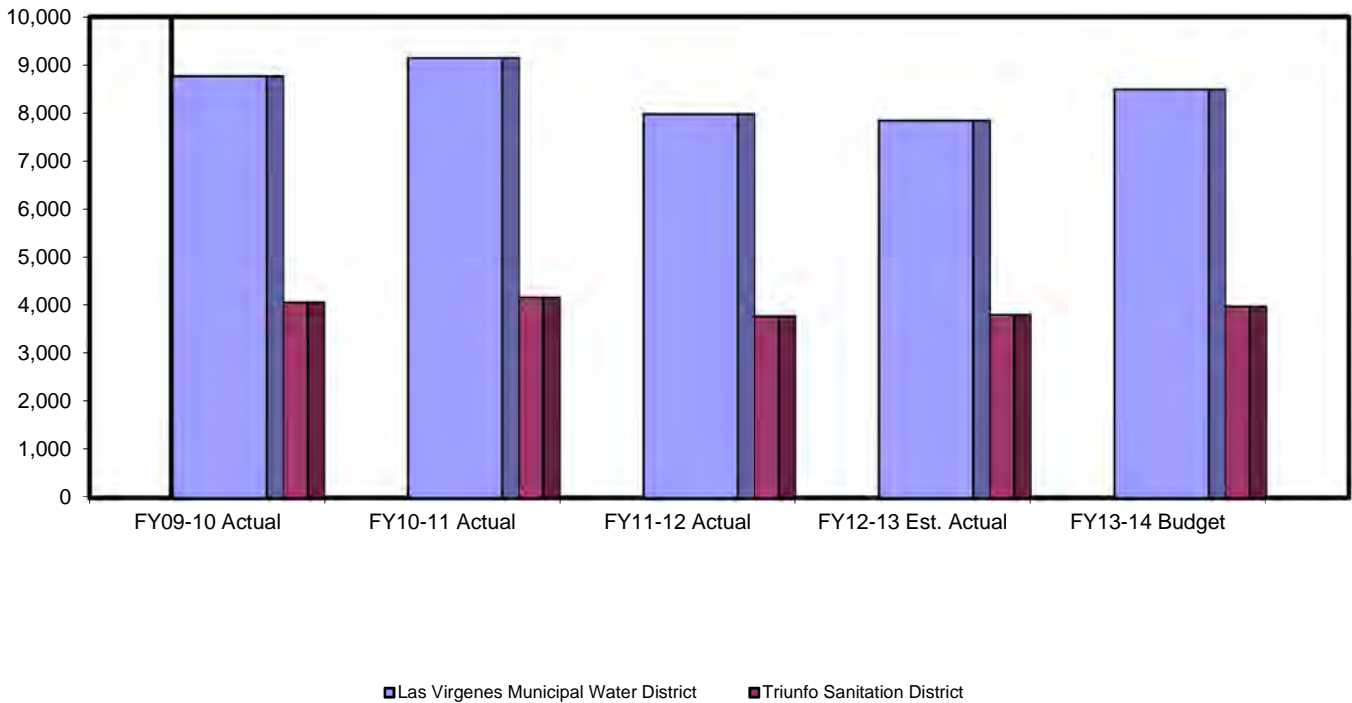


Sandra Hicks  
Director of Finance and Administration



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

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
<b>JPA Revenues</b>	1,865	1,789	2,669	3,064	2,624
<b>JPA Expenses</b>	14,726	15,174	14,423	14,719	15,098
<b>Net Operating Expense</b>	12,861	13,385	11,754	11,655	12,474
<b>Non-Operating Revenue</b>	43	84	14	20	20
<b>Net Expenses</b>	12,818	13,301	11,740	11,635	12,454
<b>Las Virgenes Municipal Water District</b>	8,764	9,145	7,974	7,840	8,486
<b>Triunfo Sanitation District</b>	4,054	4,156	3,766	3,795	3,968
<b>Total Allocated Expenses</b>	12,818	13,301	11,740	11,635	12,454



**PROJECTION FOR 2013-14 FISCAL YEAR**  
**ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS**

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	273,928	0	0	0	0	273,928
TREATMENT RECLAMATION	0	4,600,778	2,887,186	0	0	7,487,964
TREATMENT COMPOSTING	0	2,843,417	1,730,442	0	0	4,573,859
TREATMENT INJECTION	0	153,670	120,086	0	0	273,756
PUMP STATIONS	0	1,269,959	0	0	0	1,269,959
TANKS/RESERVOIR WELLS	0	92,890	0	0	0	92,890
SYSTEM OPERATION	0	31,172	0	0	0	31,172
WATER SYSTEM	0	81,115	0	0	0	81,115
ADMINISTRATIVE EXPENSES	0	1,005,227	0	5,300	0	1,010,527
TAPIA WAREHOUSE	0	3,100	0	0	0	3,100
REVENUES	0	(2,624,426)	0	0	(20,000)	(2,644,426)
<b>TOTAL EXPENSES</b>	<b>273,928</b>	<b>7,456,902</b>	<b>4,737,714</b>	<b>5,300</b>	<b>(20,000)</b>	<b>12,453,844</b>
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	99,436	53.1%	4,408,310	47.1%	2,231,463	25.0%	1,325	79.2%	(15,848)	54.0%	6,724,686
U-2 SANITATION DISTRICT	3.1%	8,492	17.5%	1,452,833	18.9%	895,428	25.0%	1,325	0.0%	0	18.9%	2,358,078
RECYCLED WATER FUND			(596,570)									(596,570)
<b>TOTAL LVMWD</b>	<b>39.4%</b>	<b>107,928</b>	<b>70.6%</b>	<b>5,264,573</b>	<b>66.0%</b>	<b>3,126,891</b>	<b>50.0%</b>	<b>2,650</b>	<b>79.2%</b>	<b>(15,848)</b>	<b>72.9%</b>	<b>8,486,194</b>
TRIUNFO SANITATION DISTRICT	60.6%	166,000	29.4%	2,192,329	34.0%	1,610,823	50.0%	2,650	20.8%	(4,152)	27.1%	3,967,650
<b>TOTAL ALLOCATION</b>	<b>100.0%</b>	<b>273,928</b>	<b>100.0%</b>	<b>7,456,902</b>	<b>100.0%</b>	<b>4,737,714</b>	<b>100.0%</b>	<b>5,300</b>	<b>100.0%</b>	<b>(20,000)</b>	<b>100.0%</b>	<b>12,453,844</b>
	A	B	C	D	E	TOTAL						

**GROUP**

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

**JOINT POWERS AUTHORITY**  
**PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION**  
**FY 2013-14**

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			PROJECTED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	PROJECTED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	3.53	1,288	47.1%	6,724,686	5,221	51.5%	18,500	191
U-2 SANITATION DISTRICT	1.41	515	18.9%	2,358,078	4,579	18.1%	6,755	209
<b>LVMWD</b>	<b>4.94</b>	<b>1,803</b>	<b>66.0%</b>	<b>9,082,764</b>	<b>5,038</b>	<b>69.6%</b>	<b>25,255</b>	<b>196</b>
TRIUNFO SANITATION DISTRICT	2.55	929	34.0%	3,967,650	4,271	30.4%	12,245	208
<b>TOTAL ALL PARTICIPANTS</b>	<b>7.48</b>	<b>2,732</b>	<b>100.0%</b>	<b>13,050,414 *</b>	<b>4,777</b>	<b>100.0%</b>	<b>37,500</b>	<b>200</b>
RETURN FLOWS	0.86	315						
WESTLAKE WELLS	0.21	77						
	<b>8.56</b>	<b>3,124</b>						

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

**ESTIMATED ACTUAL FOR 2012-13 FISCAL YEAR  
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS**

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					TOTAL
	A	B	C	D	E	
SEWER EXPENSE	482,896	0	0	0	0	482,896
TREATMENT RECLAMATION	0	4,380,538	2,768,382	0	0	7,148,920
TREATMENT COMPOSTING	0	2,738,889	1,654,372	0	0	4,393,261
TREATMENT INJECTION	0	195,437	167,606	0	0	363,043
PUMP STATIONS	0	1,205,551	0	0	0	1,205,551
TANKS/RESERVOIR WELLS	0	74,832	0	0	0	74,832
SYSTEM OPERATION	0	40,023	0	0	0	40,023
WATER SYSTEM	0	67,789	0	0	0	67,789
ADMINISTRATIVE EXPENSES	0	934,108	0	5,300	0	939,408
TAPIA WAREHOUSE	0	3,000	0	0	0	3,000
REVENUES	0	(3,063,984)	0	0	(20,000)	(3,083,984)
<b>TOTAL EXPENSES</b>	<b>482,896</b>	<b>6,576,183</b>	<b>4,590,360</b>	<b>5,300</b>	<b>(20,000)</b>	<b>11,634,739</b>

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	175,291	53.1%	3,945,137	47.0%	2,157,469	25.0%	1,325	79.2%	(15,848)	53.8%	6,263,374
U-2 SANITATION DISTRICT	3.1%	14,970	17.5%	1,300,186	18.8%	862,988	25.0%	1,325	0.0%	0	18.7%	2,179,469
RECYCLED WATER FUND				(602,538)								(602,538)
LVMWD	39.4%	190,261	70.6%	4,642,785	65.8%	3,020,457	50.0%	2,650	79.2%	(15,848)	72.6%	7,840,305
TRIUNFO SANITATION DISTRICT	60.6%	292,635	29.4%	1,933,398	34.1%	1,569,903	50.0%	2,650	20.8%	(4,152)	27.4%	3,794,434
<b>TOTAL ALLOCATION</b>	<b>100.0%</b>	<b>482,896</b>	<b>100.0%</b>	<b>6,576,183</b>	<b>99.9%</b>	<b>4,590,360</b>	<b>100.0%</b>	<b>5,300</b>	<b>100.0%</b>	<b>(20,000)</b>	<b>100.0%</b>	<b>11,634,739</b>

**GROUP**

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**JOINT POWERS AUTHORITY  
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION  
FY 2013-14**

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			PROJECTED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	PROJECTED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	3.53	1,288	47.1%	6,724,686	5,221	51.5%	18,500	191
U-2 SANITATION DISTRICT	1.41	515	18.9%	2,358,078	4,579	18.1%	6,755	209
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RETURN FLOWS	0.86	315						
WESTLAKE WELLS	0.21	77						
	8.56	3,124						

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

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATING REVENUES</b>						
4235 RW Sales - LVMWD	\$1,237,285	\$1,213,215	\$1,911,981	\$1,983,413	\$2,091,974	\$1,806,999
4240 RW Sales - TSD	411,782	387,888	686,030	656,702	705,955	612,127
4245 MWD Incentive - Local Projects	143,651	107,800	0	107,800	194,055	107,800
4505 Other Income from Operations	58,409	59,270	60,371	60,000	60,000	60,000
4510 Compost Sales	14,177	21,144	10,426	7,500	12,000	37,500
<b>TOTAL OPERATING REVENUES</b>	<b>\$1,865,304</b>	<b>\$1,789,317</b>	<b>\$2,668,808</b>	<b>\$2,815,415</b>	<b>\$3,063,984</b>	<b>\$2,624,426</b>
<b>SOURCE OF SUPPLY</b>						
5115 Purchased Water - Potable Suppl	67,000	0	0	0	0	0
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	1,974,627	1,965,416	1,930,622	1,932,217	1,855,271	1,852,968
5405.1 Electricity	2,226,009	2,402,134	1,989,189	2,564,275	2,308,179	2,249,345
5405.2 Telephone	26,447	27,901	19,599	26,880	14,137	14,295
5405.3 Natural Gas	11,733	12,434	11,512	12,300	8,367	10,950
5405.4 Water	12,391	12,858	10,976	12,740	12,388	12,968
5410 Supplies/Material	104,683	132,174	91,987	85,500	72,993	86,966
5410.1 Fuel	9,998	11,919	18,587	14,000	11,877	16,371
5410.5 Ferric Chloride	75,340	113,952	86,187	90,000	80,000	84,480
5410.6 Defoamer/Deodorant	5,607	0	22,600	7,000	6,004	6,373
5410.7 Polymer	125,416	123,660	122,423	130,000	128,023	126,898
5410.8 Amendment	166,720	257,854	111,041	205,000	182,042	208,980
5410.9 Alum	25,561	40,282	19,557	33,000	28,276	24,830
5410.10 Sodium Hypochlorite	313,167	304,441	294,835	305,000	300,000	335,685
5410.11 Sodium Bisulfite	244,391	215,421	173,106	250,000	172,748	171,660
5410.13 Aqua Ammonia	0	0	0	50,000	32,066	60,939
5415 Outside Services	55,887	27,493	250,089	60,500	38,797	44,151
5417 Odor Control	106,341	108,753	87,651	115,000	99,300	136,000
5420 Permits and Fee	106,494	140,400	155,009	156,900	160,478	160,771
5425 Consulting Services	16,684	37,883	2,335	0	32,390	5,000
5430 Capital Outlay	85,853	62,541	43,723	46,500	0	43,000
Sub-total	\$5,693,349	\$5,997,516	\$5,441,028	\$6,096,812	\$5,543,336	\$5,652,630
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	1,333,926	1,293,113	1,141,118	1,222,087	1,246,383	1,334,777
5510 Supplies/Material	322,889	369,696	328,874	367,500	356,311	347,215
5515 Outside Services	286,583	210,377	302,636	435,800	487,631	269,182
5518 Building Maintenance	133,027	127,599	98,982	110,000	117,692	126,427
5520 Permits and Fee	404	800	280	1,000	560	700
5525 Consulting Services	0	18,760	0	20,000	0	0
5530 Capital Outlay	0	38,431	20,142	0	0	81,500
Sub-total	\$2,076,829	\$2,058,776	\$1,892,032	\$2,156,387	\$2,208,577	\$2,159,801
<b>INVENTORY EXPENSES</b>						
5536 Inventory Adjustment	2,469	2,807	2,393	3,100	3,000	3,100
<b>PUBLIC INFORMATION</b>						
6602 School Education Program	2,798	8,308	4,066	7,068	5,012	6,006
6604 Public Education Program	24,397	33,483	20,011	35,175	25,014	34,686
6606 Community Group Outreach	2,679	1,647	187	10,046	5,000	10,001
6608 Intergovernmental Coordination	14,691	15,922	8,973	16,178	9,992	16,018
Sub-total	\$44,565	\$59,360	\$33,237	\$68,467	\$45,018	\$66,711
<b>RESOURCE CONSERVATION</b>						
6788 District Sprayfield	261,642	277,619	264,468	284,461	281,307	284,997
6789 005 Discharge	36,509	60,039	51,768	64,000	47,216	10,360
6785 Watershed Programs	61,373	77,846	59,600	72,455	96,921	88,475
Sub-total	\$359,524	\$415,504	\$375,836	\$420,916	\$425,444	\$383,832

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>SPECIALTY EXPENSES</b>						
5700 SCADA Services	86,081	64,484	103,920	111,028	83,935	94,173
5710.2 Technical Services	4,712	1,644	17,495	4,579	24,727	11,539
5712 Compost Sales/Use Tax	6,071	6,839	2,973	4,000	4,000	4,000
5715.2 Other Lab Services	158,312	180,721	151,858	154,600	84,084	118,000
5715.3 Tapia Lab Sampling	113,453	111,815	134,990	118,420	138,241	132,491
7202 Allocated Lab Expense	362,454	397,618	402,459	408,278	358,962	398,517
Sub-total	\$731,083	\$763,121	\$813,695	\$800,905	\$693,949	\$758,720
<b>ADMINISTRATIVE EXPENSES</b>						
6872 Litigation/Outside Services	0	0	605	0	50,000	50,000
6516 Other Professional Services	115,317	16,326	0	0	0	50,000
6517 Audit Fees	4,435	8,545	6,275	4,650	5,300	5,300
7110 Travel/Misc Staff Expense	20	0	0	0	0	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	71,381	71,307	75,323	75,330	59,731	56,825
7135.4 Earthquake Insurance	93,471	89,903	91,743	91,750	92,878	93,700
7153 TSD Staff Services	0	0	0	0	0	5,000
6260 Rental Charge - Facility Repl	356,749	354,020	331,945	346,820	355,496	355,823
7203 Allocated Building Maint	80,441	87,384	96,673	105,892	96,323	85,318
7225 Allocated Support Services	3,607,349	3,783,538	3,692,475	3,856,309	3,587,953	3,783,258
7226 Allocated Operations Services	1,422,561	1,466,291	1,570,069	1,536,610	1,551,718	1,588,252
Sub-total	\$5,751,724	\$5,877,314	\$5,865,108	\$6,017,361	\$5,799,399	\$6,073,476
<b>TOTAL EXPENSES</b>	<b>\$14,726,543</b>	<b>\$15,174,398</b>	<b>\$14,423,329</b>	<b>\$15,563,948</b>	<b>\$14,718,723</b>	<b>\$15,098,270</b>
<b>NET OPERATING EXPENSE</b>	<b>\$12,861,239</b>	<b>\$13,385,081</b>	<b>\$11,754,521</b>	<b>\$12,748,533</b>	<b>\$11,654,739</b>	<b>\$12,473,844</b>

RW WHOLESALE RATE COMPUTATIONS

FY 2013-14 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,269,959	470,920	799,039.50	
Reservoirs	92,890	92,890		
System Operations	31,172	31,172		
Distribution	81,115	81,115		
Administration	99,034	99,034		
subtotal:Operations & Admin	<u>1,574,170</u>	<u>775,131</u>		
Depreciation FY11-12	845,000	845,000	-	
Total Cost	<u>\$ 2,419,170</u>	<u>\$ 1,620,131</u>	<u>\$ 799,040</u>	
Costs per Acre Foot		<u>\$ 269.39</u>	<u>\$ 137.88</u>	<u>\$ 407.27</u>

FY 2013-14 Estimated Deliveries (avg. prior 3 years)

	Acre Feet	Rate	
LV Valley	219	\$ 269.39 /AF	\$ 58,996.41
LVMWD East	1,914	\$ 407.27 /AF	\$ 779,514.78
LVMWD West	2,378	\$ 407.27 /AF	\$ 968,488.06
Total LVMWD	<u>4,511</u>		<u>\$ 1,806,999.25</u>
TSD	1,503	\$ 407.27 /AF	\$ 612,126.81
	<u>6,014</u>		<u>\$ 2,419,126.06</u>

RW WHOLESALE COMPUTATIONS

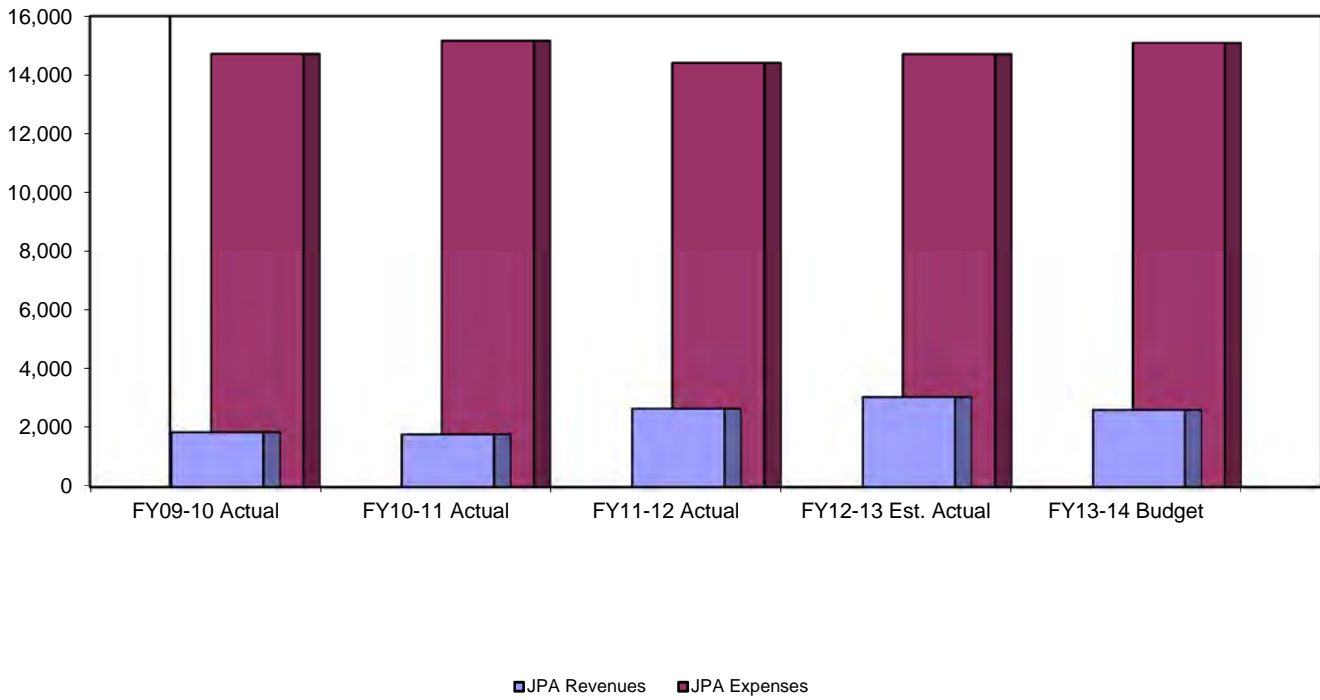
FY 2012-13 Estimated Actual Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,205,551	407,342	798,209	
Reservoirs	74,832	74,832		
System Operations	40,023	40,023		
Distribution	67,789	67,789		
Administration	88,600	88,600		
subtotal:Operations & Admin	<u>1,476,795</u>	<u>678,586</u>		
Depreciation FY10-11	804,000	804,000	-	
Total Cost	<u>\$ 2,280,795</u>	<u>\$ 1,482,586</u>		
Costs per Acre Foot		<u>\$ 237.98</u>	<u>\$ 133.55</u>	<u>\$ 371.52</u>

FY 2012-13 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	253	\$ 314.06 /AF	\$ 79,457.18
LVMWD East	1,952	\$ 454.76 /AF	\$ 887,691.52
LVMWD West	2,473	\$ 454.76 /AF	\$ 1,124,621.48
Total LVMWD	<u>4,678</u>		<u>\$ 2,091,770.18</u>
TSD	1,552	\$ 454.76 /AF	\$ 705,787.52
	<u>6,230</u>		<u>\$ 2,797,557.70</u>

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

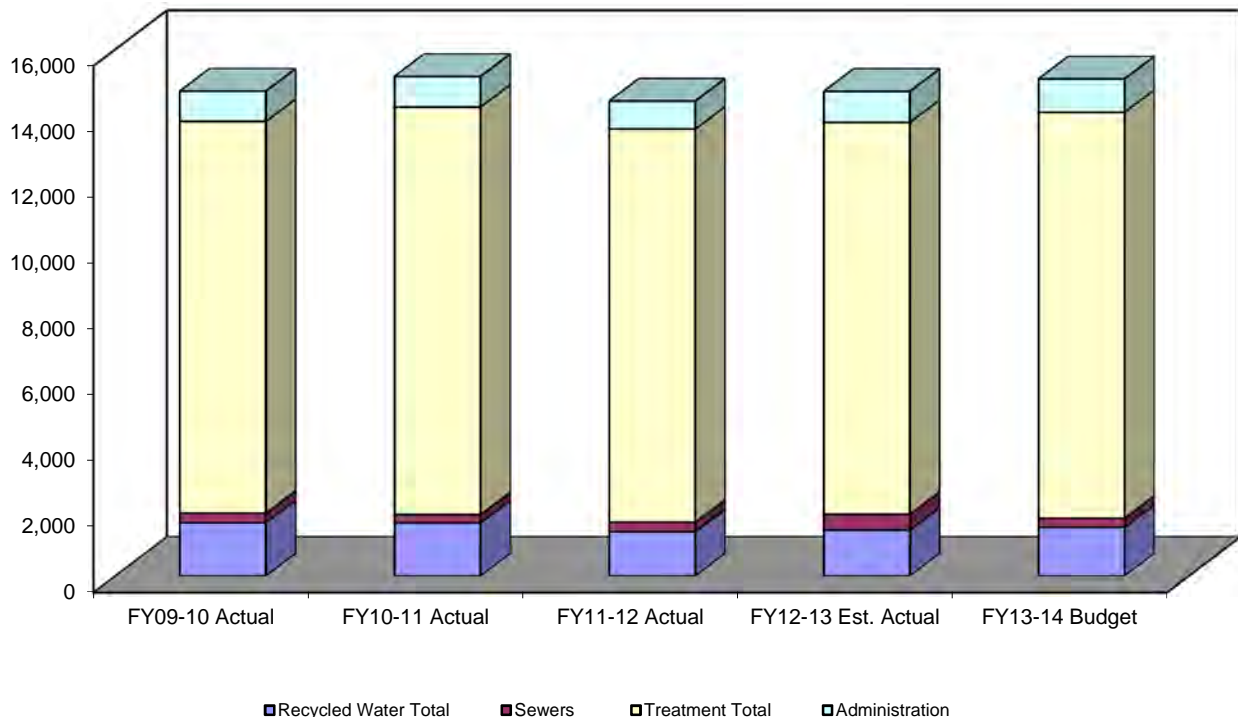
	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
<b>JPA Revenues</b>	1,865	1,789	2,669	3,064	2,624
<b>JPA Expenses</b>	14,726	15,174	14,423	14,719	15,098
<b>Net Operating Expense</b>	12,861	13,385	11,754	11,655	12,474





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

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Est. Actual	FY13-14 Budget
<b>Pump Stations</b>	1,248	1,329	1,185	1,206	1,270
<b>Tank, Res, Wells</b>	266	107	74	75	93
<b>System Ops</b>	67	39	34	40	31
<b>Distribution</b>	28	132	47	68	81
<b>Recycled Water Total</b>	1,609	1,607	1,340	1,389	1,475
<b>Sewers</b>	293	253	288	483	274
<b>Reclamation</b>	7,158	7,582	7,207	7,149	7,488
<b>Composting</b>	4,529	4,573	4,453	4,393	4,574
<b>Injection &amp; Centrate Treatment</b>	215	230	284	363	274
<b>Treatment Total</b>	11,902	12,385	11,944	11,905	12,336
<b>Administration</b>	922	929	851	942	1,013
<b>Total JPA Operations</b>	14,726	15,174	14,423	14,719	15,098



# **JOINT POWERS AUTHORITY**

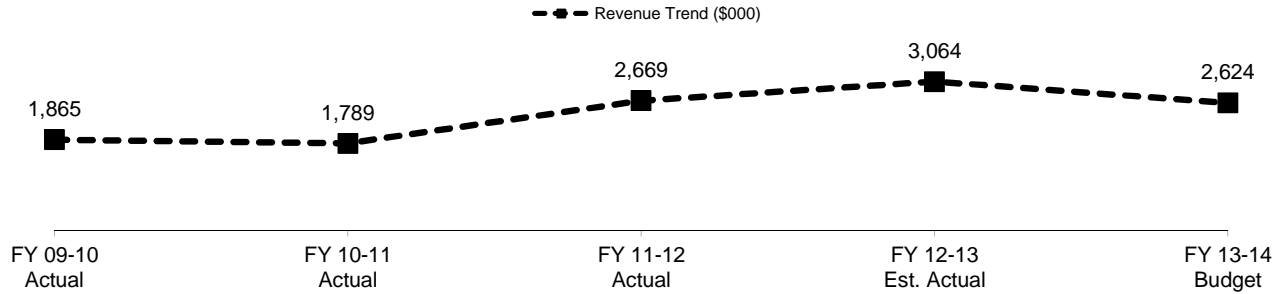
## **Operating Revenues – 751000**

### **LINE ITEM EXPLANATIONS**

- 4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District (4,511 af). Wholesale rates are set to recover the costs of operating and administering the Recycled Water backbone distribution system. Beginning in Fiscal Year 2011-12, an additional amount, equal to the value of annual depreciation expense on the recycled water distribution system, is included in the wholesale recycled water rate. Annual sales to each JPA partner is projected using the prior 3 years average purchases by each JPA partner and adjusted as necessary for weather and outage conditions.
- 4240 Recycled Water Sales - TSD – Wholesale recycled water sales to Triunfo Sanitation District (1,503 af). Wholesale rates are set in the same manner as described above.
- 4245 MWD Incentive Local Projects – Funding from Metropolitan Water District to encourage reduction of potable water demand up to 700 af per year at \$154/af.
- 4505 Other Income from Operations – Primarily rental of tank sites to cellular telephone providers.
- 4510 Compost Sales – Commercial sales of compost produced at the Rancho Las Virgenes Composting Facility.

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATING REVENUES</b>						
4235 RW Sales - LVMWD	\$1,237,285	\$1,213,215	\$1,911,981	\$1,983,413	\$2,091,974	\$1,806,999
4240 RW Sales - TSD	411,782	387,888	686,030	656,702	705,955	612,127
4245 MWD Incentive - Local Projects	143,651	107,800	0	107,800	194,055	107,800
4505 Other Income from Operations	58,409	59,270	60,371	60,000	60,000	60,000
4510 Compost Sales	14,177	21,144	10,426	7,500	12,000	37,500
<b>TOTAL OPERATING REVENUES</b>	<b>\$1,865,304</b>	<b>\$1,789,317</b>	<b>\$2,668,808</b>	<b>\$2,815,415</b>	<b>\$3,063,984</b>	<b>\$2,624,426</b>



# **JOINT POWERS AUTHORITY**

## **RW Pump Stations – 751100**

### **FUNCTION**

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

### **SIGNIFICANT CHANGES**

No significant changes are anticipated for FY13-14.

### **OPERATING EXPENSE LINE ITEM EXPLANATIONS**

5400 Labor – Primarily labor hours worked by Water Treatment and Production and Water Reclamation personnel to operate and provide preventive maintenance to equipment and facilities at the various Joint Powers Authority pump stations.

5405.1 Energy – Energy costs for recycled water pump stations.

5410 Supplies/Materials – Funds to purchase supplies and materials used during annual preventive maintenance on JPA RW pump control valves.

### **MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS**

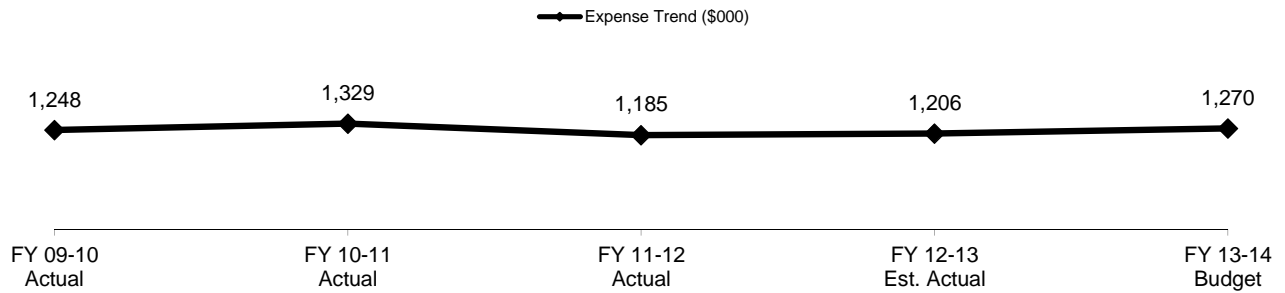
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform major maintenance and repair tasks to pumps, motors, and other equipment at Joint Powers Authority (JPA) recycled water pump stations.

5510 Supplies/Materials – Funds to purchase supplies and materials used by staff for maintenance of JPA recycled water pump stations.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the JPA recycled water pump stations. Expense is primarily related to pest control activities at JPA RW pump stations.

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$48,111	\$38,540	\$27,792	\$37,437	\$27,176	\$28,298
5405.1 Electricity	1,017,989	1,091,773	971,031	1,250,000	1,065,700	1,065,386
5410 Supplies/Material	15,943	12,948	17,270	11,500	1,680	13,362
Sub-total	\$1,082,043	\$1,143,261	\$1,016,093	\$1,298,937	\$1,094,556	\$1,107,046
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	32,347	48,968	43,726	48,704	24,787	44,292
5510 Supplies/Material	1,814	5,664	10,376	6,000	5,896	7,312
5515 Outside Services	17,348	10,369	899	0	720	3,996
Sub-total	\$51,509	\$65,001	\$55,001	\$54,704	\$31,403	\$55,600
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	82,238	87,107	80,148	87,196	55,564	75,583
7226 Allocated Operations Services	32,431	33,759	34,080	34,745	24,028	31,730
Sub-total	\$114,669	\$120,866	\$114,228	\$121,941	\$79,592	\$107,313
<b>TOTAL EXPENSES</b>	<b>\$1,248,221</b>	<b>\$1,329,128</b>	<b>\$1,185,322</b>	<b>\$1,475,582</b>	<b>\$1,205,551</b>	<b>\$1,269,959</b>



# **JOINT POWERS AUTHORITY**

## **RW Tanks, Reservoirs and Wells – 751200**

### **FUNCTION**

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

### **SIGNIFICANT CHANGES**

The pumps at both Westlake Well #1 and #2 have been replaced with energy efficient ones. Budgeted energy costs have been reduced to reflect these improvements

### **SOURCE OF SUPPLY**

5115 Purchased Water – Potable water supplement required in the Joint Powers Authority distribution system for maintenance needs.

### **OPERATING EXPENSE LINE ITEM EXPLANATIONS**

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

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

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

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

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

### **MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS**

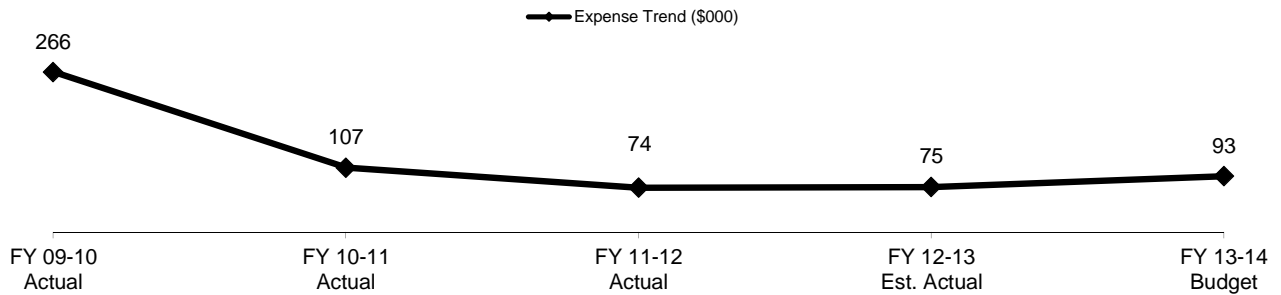
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance.

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

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the sites, such as fence repair and pest control.

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>SOURCE OF SUPPLY</b>						
5115 Purchased Water - Potable Suppl	\$67,000	\$0	\$0	\$0	0	\$0
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	37,630	27,141	19,309	29,718	17,930	23,414
5405.1 Electricity	34,059	20,133	10,559	20,000	19,546	16,746
5405.2 Telephone	327	362	400	380	448	456
5410 Supplies/Material	16,983	1,483	2,902	1,000	1,056	1,800
5415 Outside Services	10,305	16,992	6,682	8,500	6,770	8,500
5420 Permits and Fee	100	100	100	100	0	100
5425 Consulting Services	7,701	0	0	0	0	0
Sub-total	\$107,105	\$66,211	\$39,952	\$59,698	\$45,750	\$51,016
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	10,190	1,016	288	2,652	144	1,191
5510 Supplies/Material	7,012	0	0	1,000	0	500
5515 Outside Services	88	323	353	300	294	348
Sub-total	\$17,290	\$1,339	\$641	\$3,952	\$438	\$2,039
<b>SPECIALTY EXPENSES</b>						
5710.2 Technical Services	1,884	0	0	0	0	0
Sub-total	\$1,884	\$0	\$0	\$0	\$0	\$0
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	52,420	28,543	23,229	36,875	19,996	28,057
7226 Allocated Operations Services	20,670	11,060	9,876	14,694	8,648	11,778
Sub-total	\$73,090	\$39,603	\$33,105	\$51,569	\$28,644	\$39,835
<b>TOTAL EXPENSES</b>	<b>\$266,369</b>	<b>\$107,153</b>	<b>\$73,698</b>	<b>\$115,219</b>	<b>\$74,832</b>	<b>\$92,890</b>



# **JOINT POWERS AUTHORITY**

## **RW System Operation – 751300**

### **FUNCTION**

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

### **SIGNIFICANT CHANGES**

No significant changes are anticipated for FY13-14.

### **OPERATING EXPENSE LINE ITEM EXPLANATIONS**

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

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

### **MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS**

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

### **SPECIALTY EXPENSE LINE ITEM EXPLANATIONS**

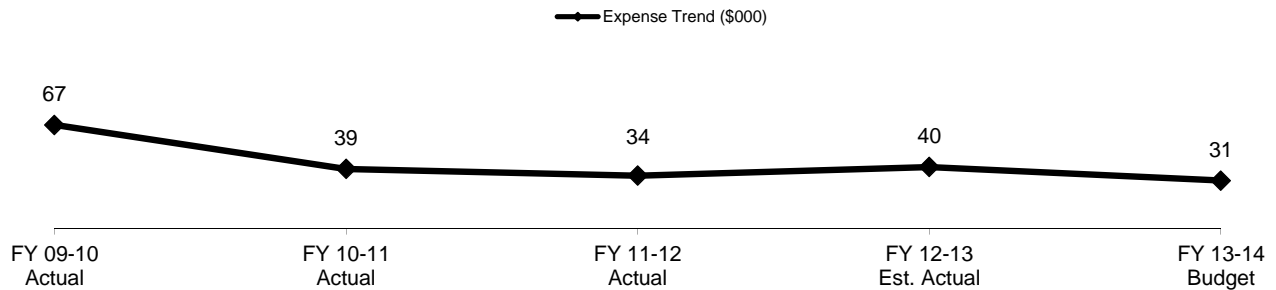
5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the SCADA system.

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



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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$26,266	\$11,796	\$7,821	\$15,680	\$10,919	\$7,189
5420 Permits and Fee	88	88	88	100	88	88
Sub-total	\$26,354	\$11,884	\$7,909	\$15,780	\$11,007	\$7,277
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	554	3,648	1,861	2,168	3,898	3,120
5510 Supplies/Material	0	0	0	500	0	0
5515 Outside Services	0	0	8,327	500	0	0
Sub-total	\$554	\$3,648	\$10,188	\$3,168	\$3,898	\$3,120
<b>SPECIALTY EXPENSES</b>						
5700 SCADA Services	0	0	0	2,766	908	2,271
Sub-total	\$0	\$0	\$0	\$2,766	\$908	\$2,271
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	29,102	16,796	11,461	22,251	16,901	13,033
7226 Allocated Operations Services	11,477	6,509	4,873	8,865	7,309	5,471
Sub-total	\$40,579	\$23,305	\$16,334	\$31,116	\$24,210	\$18,504
<b>TOTAL EXPENSES</b>	<b>\$67,487</b>	<b>\$38,837</b>	<b>\$34,431</b>	<b>\$52,830</b>	<b>\$40,023</b>	<b>\$31,172</b>



# **JOINT POWERS AUTHORITY**

## **RW Distribution System – 751700**

### **FUNCTION**

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

### **SIGNIFICANT CHANGES**

No significant changes are anticipated for FY13-14.

### **OPERATING EXPENSE LINE ITEM EXPLANATIONS**

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

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

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

### **MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS**

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

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

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the recycled water distribution system and to provide for emergency repairs as required. FY13 expenditures included approximately \$9,400 to repair leak at farm recycled water pump station.

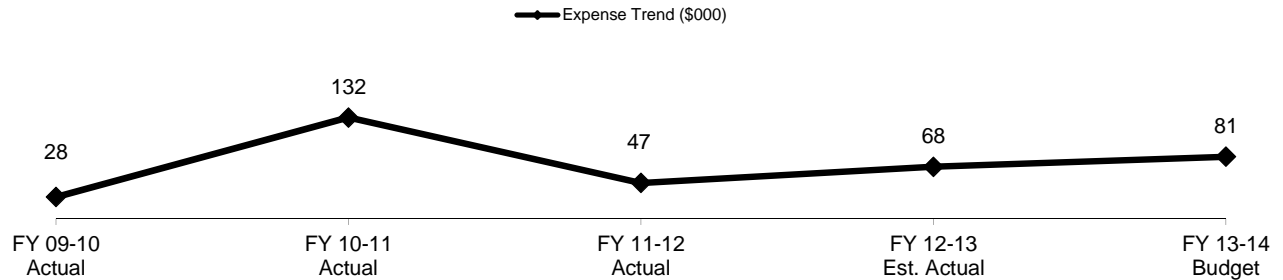
5520 Permits/Fees – Funds to pay for various public works encroachment permits for repairs and inspections required by the cities and other regulatory agencies.

### **SPECIALTY EXPENSE LINE ITEM EXPLANATIONS**

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

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$2,378	\$1,892	\$2,266	\$2,609	\$667	\$2,135
5410 Supplies/Material	96	603	1,398	1,000	450	796
5415 Outside Services	0	0	0	10,000	0	0
Sub-total	\$2,474	\$2,495	\$3,664	\$13,609	\$1,117	\$2,931
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	8,672	48,033	9,599	23,202	20,048	27,180
5510 Supplies/Material	843	5,511	2,078	5,000	2,422	3,337
5515 Outside Services	0	975	12,725	3,000	13,200	3,000
5520 Permits and Fee	404	800	280	1,000	560	700
Sub-total	\$9,919	\$55,319	\$24,682	\$32,202	\$36,230	\$34,217
<b>SPECIALTY EXPENSES</b>						
5710.2 Technical Services	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	11,463	53,740	12,922	27,835	21,252	30,965
7226 Allocated Operations Services	4,519	20,826	5,495	11,090	9,190	13,002
Sub-total	\$15,982	\$74,566	\$18,417	\$38,925	\$30,442	\$43,967
<b>TOTAL EXPENSES</b>	<b>\$28,375</b>	<b>\$132,380</b>	<b>\$46,763</b>	<b>\$84,736</b>	<b>\$67,789</b>	<b>\$81,115</b>



# **JOINT POWERS AUTHORITY**

## **Sewers – 751800**

### **FUNCTION**

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

### **SIGNIFICANT CHANGES**

No significant changes are anticipated for FY13-14.

### **OPERATING EXPENSE LINE ITEM EXPLANATIONS**

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

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

5420 Permits – Anticipated fees include County of Los Angeles pipeline rental fee (\$500) and state water board permit fees (\$1,250).

### **MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS**

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

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

5515 Outside Services – Funds to hire maintenance providers for emergency clean up and repairs. FY12-13 funding (approximately \$200,000) included the completion of the sewer bridge project that was initiated in FY11-12 (painting and repair of 11 sewer bridges; total project amount was approximately \$245,000). Included in this account for FY13-14 are sewer flow monitoring costs (\$24,000), JPA sewer line cleaning, manhole raising and video inspection services (\$8,000). Also for FY13-14 is erosion repair on F2 sewer at Triunfo Canyon Road (\$7,500).

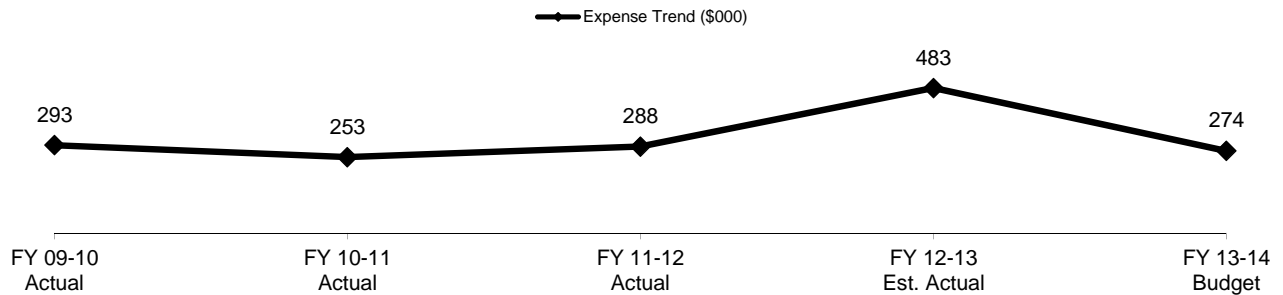
### **SPECIALTY EXPENSE LINE ITEM EXPLANATIONS**

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

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

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$0	\$0	\$0	\$0	\$71	\$0
5405.1 Electricity	248	265	268	275	273	300
5405.4 Water	224	233	242	240	242	246
5420 Permits and Fee	6,063	6,063	472	6,100	3,390	1,725
Sub-total	<u>\$6,535</u>	<u>\$6,561</u>	<u>\$982</u>	<u>\$6,615</u>	<u>\$3,976</u>	<u>\$2,271</u>
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	100,014	83,930	69,030	55,712	80,095	82,000
5510 Supplies/Material	956	6,191	1,298	5,000	270	2,586
5515 Outside Services	41,521	28,849	73,259	202,000	225,000	39,506
Sub-total	<u>\$142,491</u>	<u>\$118,970</u>	<u>\$143,587</u>	<u>\$262,712</u>	<u>\$305,365</u>	<u>\$124,092</u>
<b>SPECIALTY EXPENSES</b>						
5710.2 Technical Services	0	270	17,495	4,227	24,727	10,651
Sub-total	<u>\$0</u>	<u>\$270</u>	<u>\$17,495</u>	<u>\$4,227</u>	<u>\$24,727</u>	<u>\$10,651</u>
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	103,020	91,671	88,225	65,261	103,896	96,430
7226 Allocated Operations Services	40,627	35,526	37,513	26,004	44,932	40,484
Sub-total	<u>\$143,647</u>	<u>\$127,197</u>	<u>\$125,738</u>	<u>\$91,265</u>	<u>\$148,828</u>	<u>\$136,914</u>
<b>TOTAL EXPENSES</b>	<b><u>\$292,673</u></b>	<b><u>\$252,998</u></b>	<b><u>\$287,802</u></b>	<b><u>\$364,819</u></b>	<b><u>\$482,896</u></b>	<b><u>\$273,928</u></b>



# JOINT POWERS AUTHORITY

## Treatment/Reclamation – 751810

### FUNCTION

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

### SIGNIFICANT CHANGES

No significant changes are anticipated for FY13-14.

### OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by treatment personnel to operate and maintain the plant.
- 5410.10Sodium Hypochlorite – Usage expected to be at same levels.
- 5410.11Sodium Bisulfite – Usage contingent upon discharge flows to Malibu Creek.
- 5410.13Aqua Ammonia – Previously included in line item 5410.6.
- 5415 Outside Services – Funds for maintenance and specialty services for safety equipment, instruments, grit and rags disposal, service contracts for analyzers, etc.
- 5417 Odor Control – Carbon replacement - Four units at \$15,500 each.
- 5420 Permits/Fees – Funds NPDES and Non-NPDES permits from Regional Water Quality Control Board and SCAQMD permits for general plant operation, generators and air pollution control devices. Includes miscellaneous permits from other agencies. FY13-14 budget proposal reflects the September 2011 State Water Resource Control Board increase in regulatory program fee schedule.
- 5425 Consulting Services – Update of O&M deferred to approval of new NPDES permit . Funds for consultants' assistance during permit process.
- 5430 Capital Outlay – FY13-14 proposal includes funds to turbidity meters (5 @ \$2,500 ea.); one tertiary turbidity meter (\$4,000); aerator replacement (\$15,000); twelve air boot replacements (\$2,500); and a primary sludge blanket level sensor (\$4,000).

### MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items required for staff for maintenance of plant facilities and equipment.
- 5515 Outside Services – Funding for repair and maintenance of mechanical equipment including generators, blowers. FY13-14 request includes roots blower motor protection (\$13K); switchgear maintenance (\$20K).
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5525 Consulting Services – Funds for assistance in maintaining PLCs.
- 5530 FY13-14 request includes trunk sewer fan (\$5K); grit pump water lines (\$10K); annual roots main. (\$10K); roof repair (\$25K); replacement grit pump (\$17.5K); facility repair (flooring - \$4K).

### EFFLUENT DISPOSAL LINE ITEM EXPLANATIONS

- 6788 District Sprayfields – Contractor, equipment, supply, and staff costs associated with maintaining farm fields, catch basins, roads, fences and equipment, disposing of effluent as needed due to permit requirements or distribution system upsets, and harvesting vegetation to remove nitrogen applied via irrigation on the Rancho Farm fields.
- 6789 005 Discharge – Pumping, energy and lab costs associated with disposal of effluent through 005. FY12-13 amount includes spare cone valve internals. Electrical savings of approximately \$40,000 is anticipated due to implementation of photovoltaic electrical generation facility during the final four months of FY13-14.

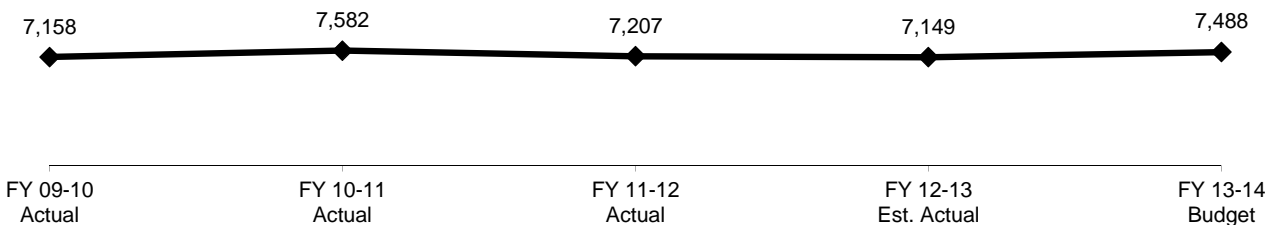
### SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$1,079,187	\$1,117,865	\$1,098,137	\$1,056,954	\$1,041,033	\$1,039,468
5405.1 Electricity	816,796	882,958	675,638	950,000	817,500	827,627
5405.2 Telephone	16,216	16,962	12,594	16,500	9,200	9,396
5405.3 Natural Gas	10,939	11,691	10,772	11,500	7,400	9,950
5405.4 Water	3,519	3,327	3,432	4,500	3,900	4,440
5410 Supplies/Material	42,266	77,065	31,264	32,000	32,000	32,000
5410.1 Fuel	3,244	2,554	7,623	5,000	4,000	4,000
5410.5 Ferric Chloride	75,340	113,952	86,187	90,000	80,000	84,480
5410.6 Defoamer/Deodorant	5,607	0	22,600	7,000	6,004	6,373
5410.9 Alum	25,561	40,282	19,557	33,000	28,276	24,830
5410.10 Sodium Hypochlorite	313,167	304,441	294,835	305,000	300,000	335,685
5410.11 Sodium Bisulfite	244,391	215,421	173,106	250,000	172,748	171,660
5410.13 Aqua Ammonia	0	0	0	50,000	32,066	60,939
5415 Outside Services	3,990	7,181	13,331	12,000	19,453	14,000
5417 Odor Control	32,470	31,601	30,864	40,000	43,300	62,000
5420 Permits and Fee	47,977	81,805	91,020	90,000	90,500	90,558
5425 Consulting Services	8,983	34,585	2,335	0	20,000	5,000
5430 Capital Outlay	85,853	62,541	35,099	31,500	0	43,000
Sub-total	\$2,815,506	\$3,004,231	\$2,608,394	\$2,984,954	\$2,707,380	\$2,825,406
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	570,502	536,677	470,622	548,137	504,222	557,940
5510 Supplies/Material	130,163	168,770	161,482	165,000	165,000	165,000
5515 Outside Services	127,214	95,457	121,216	160,000	173,098	149,093
5518 Building Maintenance	56,255	55,306	40,936	50,000	41,692	49,916
5525 Consulting Services	0	0	0	20,000	0	0
5530 Capital Outlay	0	38,431	20,142	0	0	22,500
Sub-total	\$884,134	\$894,641	\$814,398	\$943,137	\$884,012	\$944,449
<b>EFFLUENT DISPOSAL</b>						
6788 District Sprayfield	261,642	277,619	264,468	284,461	281,307	284,997
6789 005 Discharge	36,509	60,039	51,768	64,000	47,216	10,360
Sub-total	\$298,151	\$337,658	\$316,236	\$348,461	\$328,523	\$295,357
<b>SPECIALTY EXPENSES</b>						
5700 SCADA Services	56,907	43,842	78,151	85,963	77,758	66,773
5710.2 Technical Services	2,828	1,374	0	352	0	888
5715.2 Other Lab Services	145,235	171,108	137,338	140,800	71,083	105,000
5715.3 Tapia Lab Sampling	105,218	99,869	126,530	110,477	129,500	123,537
7202 Allocated Lab Expense	329,995	362,011	366,418	371,716	326,816	362,829
Sub-total	\$640,183	\$678,204	\$708,437	\$709,308	\$605,157	\$659,027
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	1,807,040	1,922,595	1,936,570	1,999,078	1,831,680	1,946,549
7226 Allocated Operations Services	712,608	745,091	823,446	796,568	792,168	817,176
Sub-total	\$2,519,648	\$2,667,686	\$2,760,016	\$2,795,646	\$2,623,848	\$2,763,725
<b>TOTAL EXPENSES</b>	<b>\$7,157,622</b>	<b>\$7,582,420</b>	<b>\$7,207,481</b>	<b>\$7,781,506</b>	<b>\$7,148,920</b>	<b>\$7,487,964</b>

◆ Expense Trend (\$000)



# JOINT POWERS AUTHORITY

## Treatment/Composting – 751820

### FUNCTION

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

### SIGNIFICANT CHANGES

Commissioning of co-generation equipment is dependent on SCAQMD permitting. If a permit is obtained in a reasonable time, significant savings in the energy costs will be seen.

### OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked at the Composting Facility by Composting Facility personnel to operate and provide preventive maintenance.
- 5405.1 Utilities – These sub-accounts provide funds for electric and natural gas, telephone and water. FY13-14 expenditures are anticipated to be reduced by approximately \$42,000 due to lower cost electricity from cogeneration facility.
- 5410 Supplies/Material – Funds for miscellaneous chemicals and supplies required to operate the Composting Facility. Significant increase in citric acid cost as well as additional dewatering due to an increase in solids.
- 5410.7 Polymer – Polymer usage increased due to extended dewatering times.
- 5410.8 Amendment – Amendment usage increased due to extended dewatering and centrifuge run time. Amendment cost based on purchase of materials from new vendor.
- 5415 Outside Services – FY13-14 expenses include biennial bio filter emission testing (\$12K), boiler, water treatment services (\$4K) and weed abatement services (\$5K).
- 5417 Odor Control – Biofilter media changes out annually.
- 5420 Permits/Fees – SCAQMD permit fees for general plant operation and LA County Department of Public Health solid waste fees.

### MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY13-14 budget includes funding to maintain facilities at current levels.
- 5515 Outside Services – Funds to hire any maintenance providers to assist in maintaining plant facilities.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5525 Consulting Services – In FY10-11 funds were used for a short circuit study.
- 5530 Actuator replacement (\$29K); agitator spare parts (\$30K).

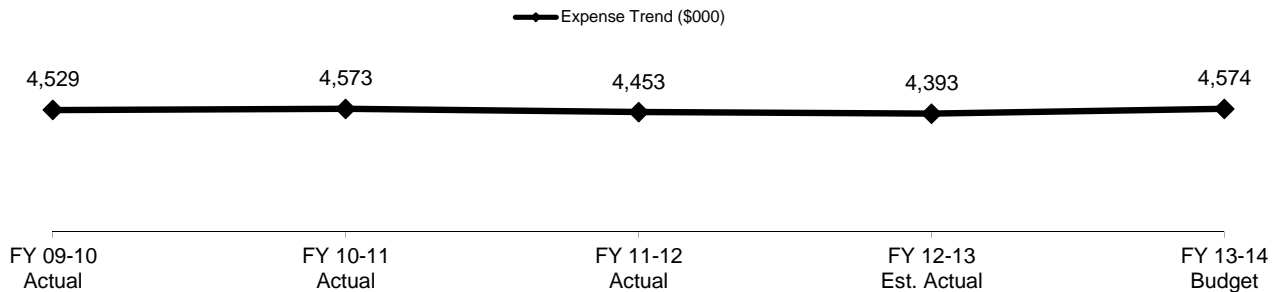
### SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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



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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$769,461	\$749,670	\$720,814	\$743,423	\$719,570	\$721,955
5405.1 Electricity	293,406	328,815	263,023	259,000	343,786	269,875
5405.2 Telephone	9,904	10,577	6,605	10,000	4,489	4,443
5405.3 Natural Gas	794	743	740	800	967	1,000
5405.4 Water	8,024	7,868	7,145	8,000	7,567	7,527
5410 Supplies/Material	25,950	40,075	39,153	40,000	37,797	39,008
5410.1 Fuel	3,435	5,522	10,246	5,500	6,551	9,744
5410.7 Polymer	125,416	123,660	122,423	130,000	128,023	126,898
5410.8 Amendment	166,720	257,854	111,041	205,000	182,042	208,980
5415 Outside Services	39,966	3,320	230,076	30,000	12,574	21,651
5417 Odor Control	71,171	77,152	56,787	75,000	56,000	74,000
5420 Permits and Fee	8,456	8,809	9,986	8,600	14,000	14,941
5430 Capital Outlay	0	0	8,624	0	0	0
Sub-total	\$1,522,703	\$1,614,065	\$1,586,663	\$1,515,323	\$1,513,366	\$1,500,022
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	602,400	567,265	533,369	533,350	585,248	603,626
5510 Supplies/Material	178,955	183,297	149,573	180,000	157,779	163,380
5515 Outside Services	90,701	48,387	82,462	60,000	51,549	60,799
5518 Building Maintenance	76,772	72,293	58,046	60,000	76,000	76,511
5525 Consulting Services	0	18,760	0	0	0	0
5530 Capital Outlay	0	0	0	0	0	59,000
Sub-total	\$948,828	\$890,002	\$823,450	\$833,350	\$870,576	\$963,316
<b>SPECIALTY EXPENSES</b>						
5700 SCADA Services	29,174	20,642	25,769	22,299	5,269	25,129
5712 Compost Sales/Use Tax	6,071	6,839	2,973	4,000	4,000	4,000
5715.2 Other Lab Services	7,025	2,464	8,814	7,100	6,500	6,100
5715.3 Tapia Lab Sampling	1,307	6,984	564	1,646	70	1,529
7202 Allocated Lab Expense	10,820	11,869	12,014	12,187	10,715	11,896
Sub-total	\$54,397	\$48,798	\$50,134	\$47,232	\$26,554	\$48,654
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	1,436,841	1,455,732	1,398,551	1,475,499	1,384,147	1,452,212
7226 Allocated Operations Services	566,621	564,165	594,674	587,936	598,618	609,655
Sub-total	\$2,003,462	\$2,019,897	\$1,993,225	\$2,063,435	\$1,982,765	\$2,061,867
<b>TOTAL EXPENSES</b>	<b>\$4,529,390</b>	<b>\$4,572,762</b>	<b>\$4,453,472</b>	<b>\$4,459,340</b>	<b>\$4,393,261</b>	<b>\$4,573,859</b>



# **JOINT POWERS AUTHORITY**

## **Centrate Treatment – 751830**

### **FUNCTION**

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

### **SIGNIFICANT CHANGES**

No significant changes are anticipated for FY13-14.

### **OPERATING EXPENSE LINE ITEM EXPLANATIONS**

- 5400 Labor – Labor hours for farm operations including centrate treatment and potential biosolids injection.
- 5410 Supplies/Materials – Expenses for FY10-11 were consolidated to account 751810.6788
- 5415 Outside Services – Expenses for FY10-11 have been consolidated to account 751810.6788.
- 5417 Odor Control – No funds required in FY13-14.
- 5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter. FY13-14 budget proposal includes SWRQCB fees of approximately \$50,000.
- 5425 FY12-13 expenditure for cathodic protection investigation by for centrate tank (HDR Consultants).

### **MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS**

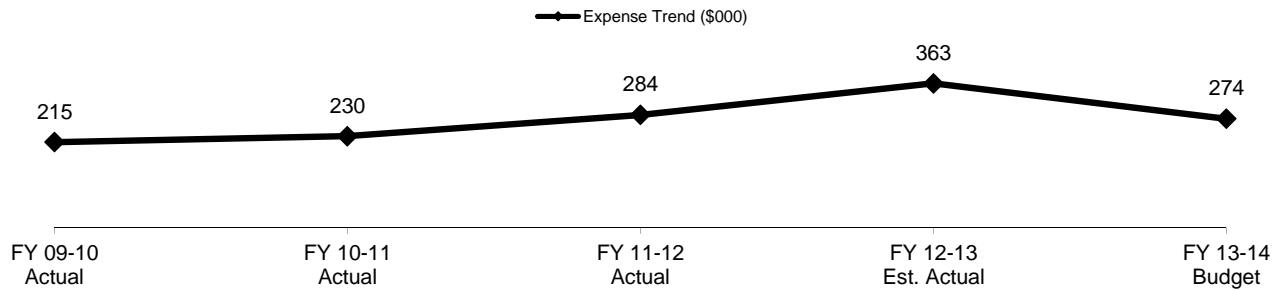
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items required for maintenance of equipment associated with centrate treatment. Unanticipated purchase in FY13 was for Sulzer impeller.
- 5515 Outside Services – Funds to hire any maintenance providers required to assist in building maintenance such as janitor, alarms, trash collection, etc. Increased funding due to maintenance of equipment associated with centrate treatment.

### **SPECIALTY EXPENSE LINE ITEM EXPLANATIONS**

- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for assistance would be accumulated in this account.
- 5715 Laboratory Services – Tapia Laboratory service and outside laboratory service costs are charged to these accounts.

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$6,503	\$8,027	\$27,629	\$12,448	\$26,478	\$16,550
5405.1 Electricity	63,511	78,190	68,670	85,000	61,374	69,411
5405.4 Water	624	1,430	157	0	679	755
5410 Supplies/Material	3,445	0	0	0	10	0
5410.1 Fuel	3,319	3,843	718	3,500	1,326	2,627
5415 Outside Services	1,626	0	0	0	0	0
5417 Odor Control	2,700	0	0	0	0	0
5420 Permits and Fee	43,810	43,535	53,343	52,000	52,500	53,359
5425 Consulting Services	0	3,298	0	0	12,390	0
Sub-total	\$125,538	\$138,323	\$150,517	\$152,948	\$154,757	\$142,702
<b>MAINTENANCE DIVISION EXPENSE</b>						
5500 Labor	9,247	3,576	12,623	8,162	27,941	15,428
5510 Supplies/Material	3,146	263	4,067	5,000	24,944	5,100
5515 Outside Services	9,711	26,017	3,395	10,000	23,770	12,440
Sub-total	\$22,104	\$29,856	\$20,085	\$23,162	\$76,655	\$32,968
<b>SPECIALTY EXPENSES</b>						
5715.2 Other Lab Services	6,052	7,149	5,706	6,700	6,501	6,900
5715.3 Tapia Lab Sampling	6,928	4,962	7,896	6,297	8,671	7,425
7202 Allocated Lab Expense	21,639	23,738	24,027	24,375	21,431	23,792
Sub-total	\$34,619	\$35,849	\$37,629	\$37,372	\$36,603	\$38,117
<b>ADMINISTRATIVE EXPENSES</b>						
7225 Allocated Support Services	23,428	18,737	52,915	30,898	66,339	42,236
7226 Allocated Operations Services	9,237	7,260	22,502	12,314	28,689	17,733
Sub-total	\$32,665	\$25,997	\$75,417	\$43,212	\$95,028	\$59,969
<b>TOTAL EXPENSES</b>	<b>\$214,926</b>	<b>\$230,025</b>	<b>\$283,648</b>	<b>\$256,694</b>	<b>\$363,043</b>	<b>\$273,756</b>



# JOINT POWERS AUTHORITY

## Administration – 751840

### FUNCTION

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

### SIGNIFICANT CHANGES

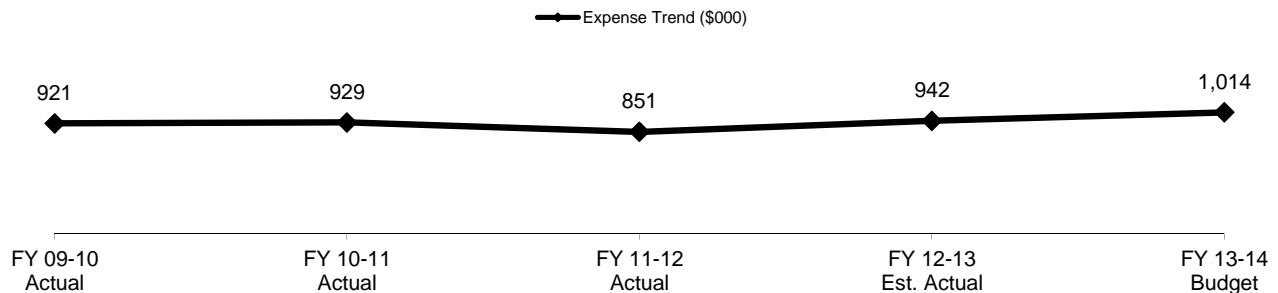
No significant changes are anticipated for FY13-14.

### LINE ITEM EXPLANATIONS

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

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OPERATIONS DIVISION EXPENSE</b>						
5400 Labor	\$5,091	\$10,485	\$26,854	\$33,948	\$11,427	\$13,959
5430 Capital Outlay	0	0	0	15,000	0	0
Sub-total	\$5,091	\$10,485	\$26,854	\$48,948	\$11,427	\$13,959
<b>INVENTORY EXPENSES</b>						
5536 Inventory Adjustment	2,469	2,807	2,393	3,100	3,000	3,100
Sub-total	\$2,469	\$2,807	\$2,393	\$3,100	\$3,000	\$3,100
<b>PUBLIC INFORMATION</b>						
6602 School Education Program	2,798	8,308	4,066	7,068	5,012	6,006
6604 Public Education Program	24,397	33,483	20,011	35,175	25,014	34,686
6606 Community Group Outreach	2,679	1,647	187	10,046	5,000	10,001
6608 Intergovernmental Coordination	14,691	15,922	8,973	16,178	9,992	16,018
Sub-total	\$44,565	\$59,360	\$33,237	\$68,467	\$45,018	\$66,711
<b>RESOURCE CONSERVATION</b>						
6785 Watershed Programs	61,373	77,846	59,600	72,455	96,921	88,475
Sub-total	\$61,373	\$77,846	\$59,600	\$72,455	\$96,921	\$88,475
<b>ADMINISTRATIVE EXPENSES</b>						
6872 Litigation/Outside Services	0	0	605	0	50,000	50,000
6516 Other Professional Services	115,317	16,326	0	0	0	50,000
6517 Audit Fees	4,435	8,545	6,275	4,650	5,300	5,300
7110 Travel/Misc Staff Expense	20	0	0	0	0	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	71,381	71,307	75,323	75,330	59,731	56,825
7135.4 Earthquake Insurance	93,471	89,903	91,743	91,750	92,878	93,700
7153 TSD Staff Services	0	0	0	0	0	5,000
6260 Rental Charge - Facility Repl	356,749	354,020	331,945	346,820	355,496	355,823
7203 Allocated Building Maint	80,441	87,384	96,673	105,892	96,323	85,318
7225 Allocated Support Services	61,797	108,617	88,454	111,416	88,178	98,193
7226 Allocated Operations Services	24,371	42,095	37,610	44,394	38,136	41,223
Sub-total	\$807,982	\$778,197	\$728,628	\$780,252	\$786,042	\$841,382
<b>TOTAL EXPENSES</b>	<b>\$921,480</b>	<b>\$928,695</b>	<b>\$850,712</b>	<b>\$973,222</b>	<b>\$942,408</b>	<b>\$1,013,627</b>



**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY**  
**FY 2013-14 BUDGET WORKSHEET**  
**JPA OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	751000 Revenues	751800 Sewers	751810 Treatment Reclamation	751820 Treatment Composting
<b>Operating Revenues</b>								
4235	RW Sales - LVMWD	2,091,974	1,983,413	1,806,999	1,806,999			
4240	RW Sales - TSD	705,955	656,702	612,127	612,127			
4245	MWD Incentive - Local Projects	194,055	107,800	107,800	107,800			
4505	Other Income from Operations	60,000	60,000	60,000	60,000			
4510	Compost Sales	12,000	7,500	37,500	37,500			
	Sub-Total	3,063,984	2,815,415	2,624,426	2,624,426	-	-	-
<b>Source of Supply</b>								
5115	Purchased Wtr - LV Potable Supp	-	-	-				
<b>Operating Expenses</b>								
5400	Labor	1,855,271	1,932,217	1,852,968			1,039,468	721,955
5405.1	Utility - Energy	2,308,179	2,564,275	2,249,345		300	827,627	269,875
5405.2	Utility - Telephone	14,137	26,880	14,295			9,396	4,443
5405.3	Utility - Gas	8,367	12,300	10,950			9,950	1,000
5405.4	Utility - Water	12,388	12,740	12,968		246	4,440	7,527
5410	Supplies / Material	72,993	85,500	86,966			32,000	39,008
5410.1	Supl/Matrl. - Fuel	11,877	14,000	16,371			4,000	9,744
5410.10	Supl/Matrl. - Sodium Hypochlorite	300,000	305,000	335,685			335,685	
5410.11	Supl/Matrl. - Sodium Bisulfite	172,748	250,000	171,660			171,660	
5410.13	Supl/Matrl. - Aqua Ammonia	32,066	50,000	60,939			60,939	
5410.5	Supl/Matrl. - Ferrous Chloride	80,000	90,000	84,480			84,480	
5410.6	Supl/Matrl. - Defoamer/Deodorizer	6,004	7,000	6,373			6,373	
5410.7	Supl/Matrl. - Polymer	128,023	130,000	126,898				126,898
5410.8	Supl/Matrl. - Amendment	182,042	205,000	208,980				208,980
5410.9	Supl/Matrl. - Alum	28,276	33,000	24,830			24,830	
5415	Outside Services	38,797	60,500	44,151			14,000	21,651
5417	Odor Control	99,300	115,000	136,000			62,000	74,000
5420	Permits / Fees	160,478	156,900	160,771		1,725	90,558	14,941
5425	Consulting Services	32,390	-	5,000			5,000	-
5430	Capital Outlay	-	46,500	43,000			43,000	-
	Sub-Total	5,543,336	6,096,812	5,652,630		2,271	2,825,406	1,500,022
<b>Maintenance Expenses</b>								
5500	Labor	1,246,383	1,222,087	1,334,777		82,000	557,940	603,626
5510	Supplies / Material	356,311	367,500	347,215		2,586	165,000	163,380
5515	Outside Services	487,631	435,800	269,182		39,506	149,093	60,799
5518	Building Maintenance Services	117,692	110,000	126,427			49,916	76,511
5520	Permits / Fees	560	1,000	700				
5525	Consulting Services	-	20,000	-				
5530	Capital Outlay	-	-	81,500			22,500	59,000
	Sub-Total	2,208,577	2,156,387	2,159,801		124,092	944,449	963,316
<b>Inventory Expenses</b>								
5536	Inventory Adjustment	3,000	3,100	3,100				
<b>Gen'l Specialty Expenses</b>								
5700	SCADA Services	83,935	111,028	94,173			66,773	25,129
5710.2	Tech Services - All Other	24,727	4,579	11,539		10,651	888	-
5712	Compost Sales/Use Tax	4,000	4,000	4,000				4,000
5715.2	Other Laboratory Services	84,084	154,600	118,000			105,000	6,100
5715.3	Tapia Laboratory Services	138,241	118,420	132,491			123,537	1,529
7202	Allocated Laboratory Expenses	358,962	408,278	398,517			362,829	11,896
	Sub-Total	693,949	800,905	758,720		10,651	659,027	48,654
<b>Public Information</b>								
6602	School Education Program	5,012	7,068	6,006				
6604	Public Education Program	25,014	35,175	34,686				
6606	Community Group Outreach	5,000	10,046	10,001				
6608	Intergovernmental Coordination	9,992	16,178	16,018				
	Sub-Total	45,018	68,467	66,711				
<b>Resource Conservation</b>								
6785	Watershed Programs	96,921	72,455	88,475				
6788	District Sprayfield	281,307	284,461	284,997			284,997	
6789	005 Discharge	47,216	64,000	10,360			10,360	
	Sub-Total	425,444	420,916	383,832			295,357	
<b>Administrative Expenses</b>								
6260	Rental Charge - Facility Repl.	355,496	346,820	355,823				
6516	Other Professional Services	-	-	50,000				
6517	Audit Fees	5,300	4,650	5,300				
6872	Litigation - Outside Services	50,000	-	50,000				
6874	Litigation - District	-	-	-				
7110	Travel/Misc Staff Expense	-	-	-				
7135.1	Property Insurance	59,731	75,330	56,825				
7135.4	Earthquake Insurance	92,878	91,750	93,700				
7153	TSD Staff Services	-	-	5,000				
7203	Allocated Expenses-Op. Bldg.	96,323	105,892	85,318				
7225	Allocated Support Services	3,587,953	3,856,309	3,783,258		96,430	1,946,549	1,452,212
7226	Allocated Operations Services	1,551,718	1,536,610	1,588,252		40,484	817,176	609,655
	Sub-Total	5,799,399	6,017,361	6,073,476		136,914	2,763,725	2,061,867
<b>Total Expenses</b>		14,718,723	15,563,948	15,098,270		273,928	7,487,964	4,573,859
<b>Net Operating Expenses</b>		11,654,739	12,748,533	12,473,844	(2,624,426)	273,928	7,487,964	4,573,859
<b>Non-Operating Revenue</b>								
8200	Interest Income & Other	20,000	20,000	20,000	20,000			
	Sub-Total	20,000	20,000	20,000	20,000			
<b>Net Expenses</b>		11,634,739	12,728,533	12,453,844	(2,644,426)	273,928	7,487,964	4,573,859

JPA Adopted Budget

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY**  
**FY 2013-14 BUDGET WORKSHEET**  
**JPA OPERATIONS**

ACCT #	DESCRIPTION	751830 Treatment Farm	751100 Pump Stations	751200 Tanks/Rsrv Wells	751300 System Operation	751700 Distribution System	751840 Administrative Expenses	751004 Tapia Warehouse
<b>Operating Revenues</b>								
4235	RW Sales - LVMWD							
4240	RW Sales - TSD							
4245	MWD Incentive - Local Projects							
4505	Other Income from Operations							
4510	Compost Sales							
	Sub-Total	-	-	-	-	-	-	-
<b>Source of Supply</b>								
5115	Purchased Wtr - LV Potable Supp			-				
<b>Operating Expenses</b>								
5400	Labor	16,550	28,298	23,414	7,189	2,135	13,959	
5405.1	Utility - Energy	69,411	1,065,386	16,746				
5405.2	Utility - Telephone	-		456				
5405.3	Utility - Gas							
5405.4	Utility - Water	755						
5410	Supplies / Material	-	13,362	1,800	-	796		
5410.1	Supl/Matrl. - Fuel	2,627						
5410.10	Supl/Matrl. - Sodium Hypochlorite							
5410.11	Supl/Matrl. - Sodium Bisulfite							
5410.13	Supl/Matrl. - Aqua Ammonia							
5410.5	Supl/Matrl. - Ferrous Chloride							
5410.6	Supl/Matrl. - Defoamer/Deodorizer							
5410.7	Supl/Matrl. - Polymer							
5410.8	Supl/Matrl. - Amendment							
5410.9	Supl/Matrl. - Alum							
5415	Outside Services	-	-	8,500				
5417	Odor Control	-						
5420	Permits / Fees	53,359		100	88			
5425	Consulting Services	-						
5430	Capital Outlay	-						
	Sub-Total	142,702	1,107,046	51,016	7,277	2,931	13,959	-
<b>Maintenance Expenses</b>								
5500	Labor	15,428	44,292	1,191	3,120	27,180		
5510	Supplies / Material	5,100	7,312	500	-	3,337		
5515	Outside Services	12,440	3,996	348	-	3,000		
5518	Building Maintenance Services							
5520	Permits / Fees					700		
5525	Consulting Services							
5530	Capital Outlay	-	-					
	Sub-Total	32,968	55,600	2,039	3,120	34,217	-	-
<b>Inventory Expenses</b>								
5536	Inventory Adjustment	-	-	-	-	-	-	3,100
<b>Gen'l Specialty Expenses</b>								
5700	SCADA Services				2,271			
5710.2	Tech Services - All Other				-			
5712	Compost Sales/Use Tax							
5715.2	Other Laboratory Services	6,900						
5715.3	Tapia Laboratory Services	7,425						
7202	Allocated Laboratory Expenses	23,792						
	Sub-Total	38,117	-	-	2,271	-	-	-
<b>Public Information</b>								
6602	School Education Program						6,006	
6604	Public Education Program						34,686	
6606	Community Group Outreach						10,001	
6608	Intergovernmental Coordination						16,018	
	Sub-Total	-	-	-	-	-	66,711	-
<b>Resource Conservation</b>								
6785	Watershed Programs						88,475	
6788	District Sprayfield							
6789	005 Discharge							
	Sub-Total	-	-	-	-	-	88,475	-
<b>Administrative Expenses</b>								
6260	Rental Charge - Facility Repl.						355,823	
6516	Other Professional Services						50,000	
6517	Audit Fees						5,300	
6872	Litigation - Outside Services						50,000	
6874	Litigation - District						-	
7110	Travel/Misc Staff Expense						-	
7135.1	Property Insurance						56,825	
7135.4	Earthquake Insurance						93,700	
7153	TSD Staff Services						5,000	
7203	Allocated Expenses-Op. Bldg.						85,318	
7225	Allocated Support Services	42,236	75,583	28,057	13,033	30,965	98,193	-
7226	Allocated Operations Services	17,733	31,730	11,778	5,471	13,002	41,223	-
	Sub-Total	59,969	107,313	39,835	18,504	43,967	841,382	-
	<b>Total Expenses</b>	273,756	1,269,959	92,890	31,172	81,115	1,010,527	3,100
	<b>Net Operating Expenses</b>	273,756	1,269,959	92,890	31,172	81,115	1,010,527	3,100
<b>Non-Operating Revenue</b>								
8200	Interest Income & Other							
	Sub-Total	-	-	-	-	-	-	-
	<b>Net Expenses</b>	273,756	1,269,959	92,890	31,172	81,115	1,010,527	3,100

JPA Adopted Budget

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY**  
**FY 2012-13 ESTIMATED ACTUAL WORKSHEET**  
**JPA OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	751000 Revenues	751800 Sewers	751810 Treatment Reclamation	751820 Treatment Composting	751830 Treatment Centrate	751100 Pump Stations
<b>Operating Revenues</b>									
4235	RW Sales - LVMWD	1,983,413	2,091,974	2,091,974					
4240	RW Sales - TSD	656,702	705,955	705,955					
4245	MWD Incentive - Local Projects	107,800	194,055	194,055					
4505	Other Income from Operations	60,000	60,000	60,000					
4510	Compost Sales	7,500	12,000	12,000					
	Sub-Total	2,815,415	3,063,984	3,063,984	-	-	-	-	-
<b>Source of Supply</b>									
5115	Purchased Wtr - LV Potable Supp	-	-						
<b>Operating Expenses</b>									
5400	Labor	1,932,217	1,855,271		71	1,041,033	719,570	26,478	27,176
5405.1	Utility - Energy	2,564,275	2,308,179		273	817,500	343,786	61,374	1,065,700
5405.2	Utility - Telephone	26,880	14,137			9,200	4,489	-	
5405.3	Utility - Gas	12,300	8,367			7,400	967		
5405.4	Utility - Water	12,740	12,388		242	3,900	7,567	679	-
5410	Supplies / Material	85,500	72,993		-	32,000	37,797	10	1,680
5410.1	Supl/Matrl. - Fuel	14,000	11,877			4,000	6,551	1,326	
5410.10	Supl/Matrl. - Sodium Hypochlorite	305,000	300,000			300,000			
5410.11	Supl/Matrl. - Sodium Bisulfite	250,000	172,748			172,748			
5410.13	Supl/Matrl. - Aqua Ammonia	50,000	32,066			32,066			
5410.5	Supl/Matrl. - Ferric Chloride	90,000	80,000			80,000			
5410.6	Supl/Matrl. - Defoamer/Deodorizer	7,000	6,004			6,004			
5410.7	Supl/Matrl. - Polymer	130,000	128,023				128,023		
5410.8	Supl/Matrl. - Amendment	205,000	182,042				182,042		
5410.9	Supl/Matrl. - Alum	33,000	28,276			28,276			
5415	Outside Services	60,500	38,797			19,453	12,574	-	-
5417	Odor Control	115,000	99,300			43,300	56,000	-	-
5420	Permits / Fees	156,900	160,478		3,390	90,500	14,000	52,500	
5425	Consulting Services	-	32,390		-	20,000	-	12,390	
5430	Capital Outlay	46,500	-			-	-	-	
	Sub-Total	6,096,812	5,543,336	-	3,976	2,707,380	1,513,366	154,757	1,094,556
<b>Maintenance Expenses</b>									
5500	Labor	1,222,087	1,246,383		80,095	504,222	585,248	27,941	24,787
5510	Supplies / Material	367,500	356,311		270	165,000	157,779	24,944	5,896
5515	Outside Services	435,800	487,631		225,000	173,098	51,549	23,770	720
5518	Building Maintenance Services	110,000	117,692			41,692	76,000		
5520	Permits / Fees	1,000	560						
5525	Consulting Services	20,000	-			-	-	-	-
5530	Capital Outlay	-	-			-	-	-	-
	Sub-Total	2,156,387	2,208,577	-	305,365	884,012	870,576	76,655	31,403
<b>Inventory Expenses</b>									
5536	Inventory Adjustment	3,100	3,000						
<b>Gen'l Specialty Expenses</b>									
5700	SCADA Services	111,028	83,935			77,758	5,269		
5710.2	Tech Services - All Other	4,579	24,727		24,727	-	-		
5712	Compost Sales/Use Tax	4,000	4,000				4,000		
5715.2	Other Laboratory Services	154,600	84,084		-	71,083	6,500	6,501	
5715.3	Tapia Laboratory Services	118,420	138,241			129,500	70	8,671	
7202	Allocated Laboratory Expenses	408,278	358,962			326,816	10,715	21,431	
	Sub-Total	800,905	693,949	-	24,727	605,157	26,554	36,603	-
<b>Public Information</b>									
6602	School Education Program	7,068	5,012						
6604	Public Education Program	35,175	25,014						
6606	Community Group Outreach	10,046	5,000						
6608	Intergovernmental Coordination	16,178	9,992						
	Sub-Total	68,467	45,018	-	-	-	-	-	-
<b>Resource Conservation</b>									
6785	Watershed Programs	72,455	96,921						
6788	District Sprayfield	284,461	281,307			281,307			
6789	005 Discharge	64,000	47,216			47,216			
	Sub-Total	420,916	425,444	-	-	328,523	-	-	-
<b>Administrative Expenses</b>									
6260	Rental Charge - Facility Repl.	346,820	355,496						
6516	Other Professional Services	-	-						
6517	Audit Fees	4,650	5,300						
6872	Litigation - Outside Services	-	50,000						
6874	Litigation - District	-	-						
7110	Travel/Misc Staff Expense	-	-						
7135.1	Property Insurance	75,330	59,731						
7135.4	Earthquake Insurance	91,750	92,878						
7203	Allocated Expenses-Op. Bldg.	105,892	96,323						
7225	Allocated Support Services	3,856,309	3,587,953		103,896	1,831,680	1,384,147	66,339	55,564
7226	Allocated Operations Services	1,536,610	1,551,718		44,932	792,168	598,618	28,689	24,028
	Sub-Total	6,017,361	5,799,399	-	148,828	2,623,848	1,982,765	95,028	79,592
<b>Total Expenses</b>									
		15,563,948	14,718,723	-	482,896	7,148,920	4,393,261	363,043	1,205,551
<b>Net Operating Expenses</b>									
		12,748,533	11,654,739	(3,063,984)	482,896	7,148,920	4,393,261	363,043	1,205,551
<b>Non-Operating Revenue</b>									
8200	Interest Income & Other	20,000	20,000	20,000					
	Sub-Total	20,000	20,000	20,000	-	-	-	-	-
<b>Net Expenses</b>									
		12,728,533	11,634,739	(3,083,984)	482,896	7,148,920	4,393,261	363,043	1,205,551

JPA Adopted Budget

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June 3, 2013



**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY**  
**FY 2012-13 ESTIMATED ACTUAL WORKSHEET**  
**JPA OPERATIONS**

ACCT #	DESCRIPTION	751200 Tanks/Reserv Wells	751300 System Operation	751700 Distribution System	751840 Administrative Expenses	751004 Tapia Warehouse
<b>Operating Revenues</b>						
4235	RW Sales - LVMWD					
4240	RW Sales - TSD					
4245	MWD Incentive - Local Projects					
4505	Other Income from Operations					
4510	Compost Sales					
	Sub-Total	-	-	-	-	-
<b>Source of Supply</b>						
5115	Purchased Wtr - LV Potable Supp	-				
<b>Operating Expenses</b>						
5400	Labor	17,930	10,919	667	11,427	
5405.1	Utility - Energy	19,546				
5405.2	Utility - Telephone	448				
5405.3	Utility - Gas					
5405.4	Utility - Water					
5410	Supplies / Material	1,056	-	450		
5410.1	Supl/Matr. - Fuel					
5410.10	Supl/Matr. - Sodium Hypochlorite					
5410.11	Supl/Matr. - Sodium Bisulfite					
5410.13	Supl/Matr. - Aqua Ammonia					
5410.5	Supl/Matr. - Ferric Chloride					
5410.6	Supl/Matr. - Defoamer/Deodorizer					
5410.7	Supl/Matr. - Polymer					
5410.8	Supl/Matr. - Amendment					
5410.9	Supl/Matr. - Alum					
5415	Outside Services	6,770		-		
5417	Odor Control					
5420	Permits / Fees	-	88			
5425	Consulting Services	-		-		
5430	Capital Outlay	-				
	Sub-Total	45,750	11,007	1,117	11,427	-
<b>Maintenance Expenses</b>						
5500	Labor	144	3,898	20,048		
5510	Supplies / Material	-	-	2,422		
5515	Outside Services	294	-	13,200		
5518	Building Maintenance Services					
5520	Permits / Fees			560		
5525	Consulting Services				-	
5530	Capital Outlay				-	
	Sub-Total	438	3,898	36,230	-	-
<b>Inventory Expenses</b>						
5536	Inventory Adjustment					3,000
<b>Gen'l Specialty Expenses</b>						
5700	SCADA Services		908			
5710.2	Tech Services - All Other	-	-	-		
5712	Compost Sales/Use Tax					
5715.2	Other Laboratory Services					
5715.3	Tapia Laboratory Services					
7202	Allocated Laboratory Expenses					
	Sub-Total	-	908	-	-	-
<b>Public Information</b>						
6602	School Education Program				5,012	
6604	Public Education Program				25,014	
6606	Community Group Outreach				5,000	
6608	Intergovernmental Coordination				9,992	
	Sub-Total	-	-	-	45,018	-
<b>Resource Conservation</b>						
6785	Watershed Programs				96,921	
6788	District Sprayfield					
6789	005 Discharge					
	Sub-Total	-	-	-	96,921	-
<b>Administrative Expenses</b>						
6260	Rental Charge - Facility Repl.				355,496	
6516	Other Professional Services				-	
6517	Audit Fees				5,300	
6872	Litigation - Outside Services				50,000	
6874	Litigation - District				-	
7110	Travel/Misc Staff Expense				-	
7135.1	Property Insurance				59,731	
7135.4	Earthquake Insurance				92,878	
7203	Allocated Expenses-Op. Bldg.				96,323	
7225	Allocated Support Services	19,996	16,901	21,252	88,178	
7226	Allocated Operations Services	8,648	7,309	9,190	38,136	
	Sub-Total	28,644	24,210	30,442	786,042	-
<b>Total Expenses</b>						
		74,832	40,023	67,789	939,408	3,000
<b>Net Operating Expenses</b>						
		74,832	40,023	67,789	939,408	3,000
<b>Non-Operating Revenue</b>						
8200	Interest Income & Other					
	Sub-Total	-	-	-	-	-
<b>Net Expenses</b>						
		74,832	40,023	67,789	939,408	3,000
<b>JPA Adopted Budget</b>						
		74,832	40,023	67,789	939,408	3,000



## **INTERNAL SERVICES**

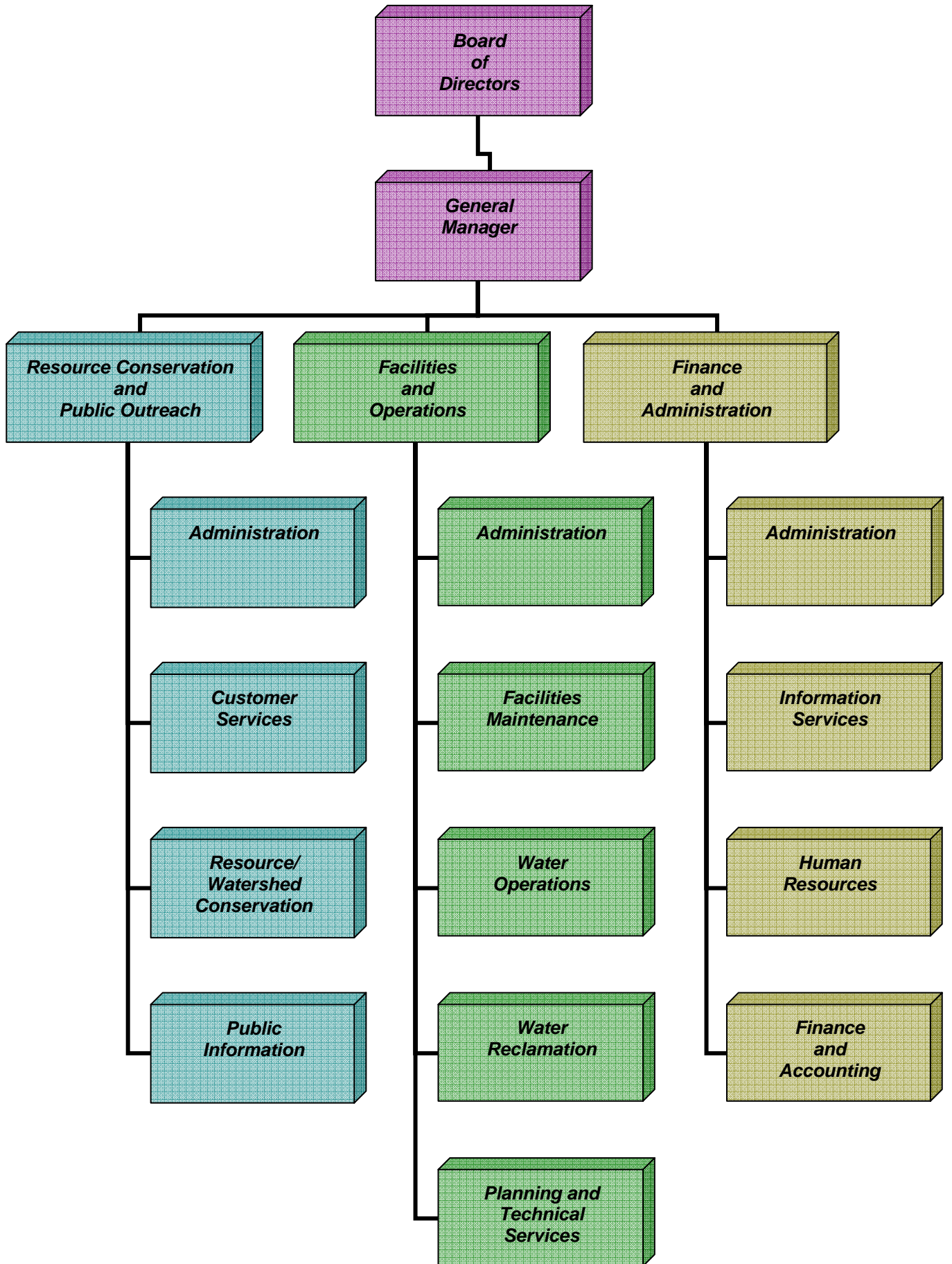
The Internal Service fund is used to account for all costs related to the General Administration of the District. In addition, all personnel related costs, including salaries, benefits, training, etcetera, are administered through the Internal Service fund. Personnel working in the various enterprises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

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

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

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

# DISTRICT ORGANIZATION



# DISTRICT STAFFING PLAN

FY 2013-14

Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	BOARD & GENERAL MANAGER							
701121	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
<b>TOTAL GENERAL MANAGER</b>		2.0	2.0	2.0	2.0	2.0	-	2.0

Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	RESOURCE CONSERVATION & PUBLIC OUTREACH							
701210	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701220	Customer Service-Administration	1.0	1.0	1.0	1.0	1.0	-	1.0
701221	Customer Service Operations	15.0	15.0	15.0	15.0	15.0	-	15.0
701226	Customer Service Programs	2.0	2.0	3.0	3.0	3.0	-	3.0
701223	Resource/Watershed Conservation	3.0	3.0	3.0	3.0	3.0	-	3.0
701230	Public Information	3.0	3.0	3.0	3.0	3.0	-	3.0
701240	GIS and New Customer Service	5.0	5.0	-	-	-	-	-
<b>TOTAL RESOURCE CONSERVATION &amp; PUBLIC OUTREACH</b>		31.0	31.0	27.0	27.0	27.0	-	27.0

Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	3.0	3.0	2.0	2.0	2.0	-	2.0
701320	Facilities Maintenance-Admin	1.5	1.2	1.2	1.2	1.2	-	1.2
701326	Electrical/Instrumentation-Maint	8.0	8.0	8.0	6.0	6.0	-	6.0
701321	Facilities Maintenance-Maint	7.0	7.0	7.0	8.0	8.0	-	8.0
701325	Facilities Maintenance-Fleet	1.0	1.0	1.0	1.0	1.0	-	1.0
701330	Water Division-Admin	1.5	0.8	0.8	0.8	0.8	-	0.8
701331	Water Treatment & Production	12.0	12.0	11.0	11.0	11.0	-	11.0
701322	Construction	8.0	8.0	7.0	7.0	6.0	-	7.0
701340	Reclamation Division-Admin	3.0	3.0	3.0	3.0	3.0	-	3.0
701341	Reclamation Division-Lab	6.0	6.0	6.0	6.0	6.0	-	6.0
701342	Reclamation Division-Treatment	9.0	9.0	9.0	9.0	9.0	-	9.0
701343	Reclamation Division-Composting	7.0	7.0	6.0	6.0	6.0	-	6.0
701350	Technical Services Division	9.0	9.0	9.0	8.0	7.0	-	8.0
<b>TOTAL FACILITIES &amp; OPERATIONS</b>		76.0	75.0	71.0	69.0	67.0	-	69.0

Business Unit	DIVISION Dept/Section	2009-10 Auth Positions	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	Filled as 4/15/2013	Proposed Changes 2013-14	2013-14 Proposed Positions
	FINANCE & ADMINISTRATION							
701410	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701420	Information Systems	5.0	5.0	6.0	6.0	6.0	-	6.0
701430	Human Resources/Risk Mgmt	2.0	2.0	2.0	2.0	2.0	-	2.0
701440	Accounting	10.0	10.0	9.0	9.0	8.0	-	9.0
<b>TOTAL FINANCE &amp; ADMINISTRATION</b>		19.0	19.0	19.0	19.0	18.0	-	19.0

<b>TOTAL AGENCY STAFF POSITIONS</b>		128.0	127.0	119.0	117.0	114.0	-	117.0
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**Las Virgenes Municipal Water District  
Internal Service Summary**

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>BOARD EXPENSES</b>						
6000 Directors' Fees	\$73,600	\$75,800	\$84,107	\$90,000	\$87,000	\$90,000
6005 Directors' Benefits	63,887	61,748	63,753	59,120	58,992	71,638
6010 Directors' Conference Expenses	17,620	26,999	34,357	25,000	22,000	25,000
6015 Directors' Miscellaneous	768	722	504	700	600	600
6020 Election Expense	0	16,911	0	30,000	21,019	0
Sub-total	\$155,875	\$182,180	\$182,721	\$204,820	\$189,611	\$187,238
<b>PAYROLL EXPENSES</b>						
6100 Staff Salaries	10,297,554	10,078,123	9,663,351	10,008,580	9,771,698	10,012,045
6102 Staff Overtime	328,877	290,962	294,027	210,300	281,520	234,922
6105 Staff Benefits	4,528,027	4,884,349	5,132,943	4,928,847	4,928,117	4,987,644
6110 Staff Taxes	986,732	1,050,342	989,894	1,006,652	936,211	1,014,777
Sub-total	\$16,141,190	\$16,303,776	\$16,080,215	\$16,154,379	\$15,917,546	\$16,249,388
6115 Staff Costs Recovered	(7,372,468)	(7,380,585)	(7,211,066)	(7,225,908)	(7,266,141)	(7,383,701)
Net Payroll Expenses	\$8,768,722	\$8,923,191	\$8,869,149	\$8,928,471	\$8,651,405	\$8,865,687
<b>OFFICE EQUIPMENT &amp; POSTAGE</b>						
6200 Forms, Supplies & Postage	147,955	135,506	95,813	154,110	147,950	153,250
6205 Equipment Rental	9,269	9,679	9,284	10,200	8,200	8,200
6210 Equipment Repairs	470	97	522	1,500	1,000	1,500
6215 Equipment Maintenance	266,084	289,389	331,519	292,500	305,500	306,000
6220 Outside Services	75,107	103,977	114,842	97,800	123,687	102,800
6225 Radio Maintenance Expense	24,247	24,791	25,402	27,500	22,000	22,000
6230 Safety Equipment	14,828	13,415	20,541	16,350	17,130	19,850
6235 Records Management	54,478	50,412	52,917	55,000	50,000	51,000
6250 Equipment Interest Expense	7,857	10,488	8,191	6,300	6,750	6,630
Sub-total	\$600,295	\$637,754	\$659,031	\$661,260	\$682,217	\$671,230
<b>PROFESSIONAL SERVICES</b>						
6500 Legal Services	92,044	182,169	107,462	87,000	76,000	87,000
6505 Legal Advertising	8,416	10,380	8,981	9,500	9,000	9,000
6516 Other Professional Services	193,752	6,833	86,159	73,600	64,705	67,500
6517 Audit Fees	32,125	32,125	34,530	33,400	33,400	33,400
6522 Management Consultant Fees	78,552	53,951	113,107	92,500	51,000	177,500
Sub-total	\$404,889	\$285,458	\$350,239	\$296,000	\$234,105	\$374,400
<b>RES CONSER/PUBLIC OUTREACH</b>						
6602 School Education Program	19,975	7,554	9,123	20,296	20,046	19,976
6604 Public Education Program	85,792	97,344	152,054	174,273	174,998	174,293
6606 Community Group Outreach	5,103	6,659	23,425	25,196	19,984	25,025
6608 Intergovernmental Coordination	3,692	3,126	8,021	10,017	7,501	10,225
Sub-total	\$114,562	\$114,683	\$192,623	\$229,782	\$222,529	\$229,519
<b>HUMAN RESOURCES</b>						
6800 Safety	38,556	21,798	18,010	38,000	20,000	38,000
6810 Recruitment Expenses	31,625	9,510	7,653	10,000	28,000	10,000
6812 Retired Employee Benefits	483,968	572,378	693,717	774,500	789,000	870,572
6815 Employee Recognition Function	7,248	7,423	3,015	9,500	6,500	10,000
6817 Employee Survey Outreach	0	0	204	200	0	0
6820 Employee Assistance Program	3,463	866	0	2,000	0	2,000
6825 Employee Wellness Program	13,660	13,970	11,070	15,000	1,000	10,000
6830 Training & Prof. Development	103,716	76,063	68,109	139,900	73,403	155,675
6840 DOT Testing	980	1,050	1,050	1,050	1,050	1,050
6850 Unemployment Ins. Benefit	9,622	17,585	4,740	20,000	10,000	15,000
6855 Donated Sick Leave	343	(6,492)	4,241	0	0	0
6872 Litigation - Outside Services	474,058	102,732	71,141	100,000	100,000	100,000
Sub-total	\$1,167,239	\$816,883	\$882,950	\$1,110,150	\$1,028,953	\$1,212,297

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

	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Budget	FY 12-13 Est. Actual	FY 13-14 Budget
<b>OTHER G&amp;A EXPENSES</b>						
7100 Provision for Uncollectible Accts	73,487	82,027	150,207	60,000	163,000	175,000
7105 Dues/Subscriptions/Memberships	92,718	82,504	82,562	86,305	76,430	81,020
7110 Travel/Misc. Expenses	2,207	795	9,393	1,700	1,384	1,795
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	26,704	26,675	26,839	27,500	30,768	32,350
7135.2 Liability Insurance	255,607	273,082	281,244	288,100	216,905	194,100
7135.3 Automobile Insurance	112,082	87,594	78,810	82,700	20,779	0
7135.4 Earthquake Insurance	55,403	53,288	54,379	53,800	55,052	55,625
7135.5 Excess Liability Insurance	357,089	360,036	355,384	373,000	248,609	216,200
7145 Claims Paid	0	0	0	0	0	0
7152 LAFCO Charges	13,900	12,292	15,144	15,000	13,198	15,000
7155 Other Expense	0	0	0	0	0	0
Sub-total	<u>\$989,197</u>	<u>\$978,293</u>	<u>\$1,053,962</u>	<u>\$988,105</u>	<u>\$826,125</u>	<u>\$771,090</u>
<b>OPERATING EXPENSE</b>						
5400 Labor	275,273	295,790	310,486	279,913	348,606	381,128
5405.1 Utilities - Energy	159,828	141,443	127,023	156,000	128,000	129,800
5405.2 Utilities - Telephone	140,378	122,483	144,741	159,670	127,430	143,158
5405.3 Utilities - Gas	27,221	22,412	21,251	25,500	22,320	23,400
5405.4 Utilities - Water	12,275	12,479	12,770	15,500	12,500	12,714
5410 Supplies/Materials	403	0	0	0	0	0
5415 Outside Services	0	0	0	0	3,752	4,000
5430 Capital Outlay	32,056	64,545	64,246	66,550	65,050	55,625
Sub-total	<u>\$647,434</u>	<u>\$659,152</u>	<u>\$680,517</u>	<u>\$703,133</u>	<u>\$707,658</u>	<u>\$749,825</u>
<b>MAINTENANCE EXPENSE</b>						
5500 Labor	271,957	293,159	245,239	254,184	281,209	332,720
5510 Supplies/Materials	214,539	159,396	519,910	291,030	269,464	563,120
5510.1 Fuel	123,235	120,767	104,484	120,000	128,300	135,658
5515 Outside Services	288,566	279,082	315,445	339,000	363,106	326,918
5520 Permits/Fee	7,443	7,879	9,704	11,800	9,311	9,529
5530 Capital Outlay	13,371	17,238	3,300	49,115	37,700	0
6255 Rental Charge - Vehicles	112,278	109,579	103,150	102,008	102,390	109,744
Sub-total	<u>\$1,031,389</u>	<u>\$987,100</u>	<u>\$1,301,232</u>	<u>\$1,167,137</u>	<u>\$1,191,480</u>	<u>\$1,477,689</u>
<b>INVENTORY EXPENSE</b>						
5536 Inventory Adjustment	8,193	13,353	8,594	13,000	12,000	13,000
<b>GEN'L SPECIALTY EXPENSE</b>						
5725 Supplies and Small Tools	28,284	53,565	20,560	31,750	25,300	46,970
Sub-total	<u>\$28,284</u>	<u>\$53,565</u>	<u>\$20,560</u>	<u>\$31,750</u>	<u>\$25,300</u>	<u>\$46,970</u>
<b>TOTAL EXPENSES</b>	<b><u>\$13,916,079</u></b>	<b><u>\$13,651,612</u></b>	<b><u>\$14,201,578</u></b>	<b><u>\$14,333,608</u></b>	<b><u>\$13,771,383</u></b>	<b><u>\$14,598,945</u></b>
<b>ALLOCATED EXPENSES</b>						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED CUSTOMER INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LABORATORY EXPENSES	(\$540,975)	(\$593,461)	(\$600,684)	(\$609,370)	(\$535,765)	(\$594,801)
ALLOCATED VEHICLE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LEGAL EXPENSES	(\$474,058)	(\$102,732)	(\$71,141)	(\$100,000)	(\$100,000)	(\$100,000)
ALLOCATED OPS BLDG EXPENSES	(\$160,882)	(\$174,768)	(\$193,346)	(\$211,784)	(\$192,647)	(\$170,637)
ALLOCATED INTERNAL G&A	\$0	\$0	(\$7)	\$0	\$1	\$1
ALLOCATED SUPPORT SERVICES(G&A)	(\$5,777,091)	(\$5,907,107)	(\$5,953,608)	(\$6,166,080)	(\$5,646,180)	(\$5,914,861)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$6,963,073)	(\$6,873,544)	(\$7,382,792)	(\$7,246,374)	(\$7,296,792)	(\$7,818,647)
<b>TOTAL ALLOCATED EXPENSES</b>	<b><u>(\$13,916,079)</u></b>	<b><u>(\$13,651,612)</u></b>	<b><u>(\$14,201,578)</u></b>	<b><u>(\$14,333,608)</u></b>	<b><u>(\$13,771,383)</u></b>	<b><u>(\$14,598,945)</u></b>

**Las Virgenes Municipal Water District**  
**Summary of Allocated Internal Service Costs**  
**FY 2012-13 Estimated Actual**

				Cost Recipient				
	Total Costs	Direct Allocations	Allocated G&A Costs	JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	680,905	5,375	686,280	371,736	168,089	6,984	139,471	686,280
General Manager-100% LVMWD	155,798	(100,000)	55,798	-	61,528	-	(5,730)	55,798
Board of Directors	199,041	-	199,041	-	205,642	-	(6,601)	199,041
Board of Directors & GM	1,035,744	(94,625)	941,119	371,736	435,259	6,984	127,140	941,119
RCPO Administration	367,538	-	367,538	199,085	29,490	-	138,963	367,538
Customer Service Admin	193,304	-	193,304	-	-	-	193,304	193,304
Customer Service Operations	1,279,045	467,398	1,746,443	-	2,175,114	7,953	(436,624)	1,746,443
Meter Service	712,700	-	712,700	-	822,527	-	(109,827)	712,700
Customer Service Programs	239,352	10,750	250,102	-	359,697	-	(109,595)	250,102
Resource/Watershed Conservation	330,790	5,375	336,165	-	424,253	27,371	(115,459)	336,165
Public Information	458,989	-	458,989	248,618	75,911	13,999	120,461	458,989
GIS & New Customer Svc	-	-	-	-	-	-	-	-
RCPO	3,581,718	483,523	4,065,241	447,703	3,886,992	49,323	(318,777)	4,065,241
Facilities & Operations Admin	457,351	5,375	462,726	250,644	269,662	49,804	(107,384)	462,726
Facilities Maint/Const Admin	199,892	3,768	203,660	110,316	122,555	22,635	(51,846)	203,660
Electrical	266,084	48,375	314,459	170,332	174,553	711	(31,137)	314,459
Maintenance	73,228	80,736	153,964	83,398	73,106	-	(2,540)	153,964
Building 8 Maintenance	353,919	-	353,919	191,706	-	-	162,213	353,919
Building 7 Maintenance	192,647	(192,647)	-	1	64,392	-	(64,393)	-
Construction	121,537	145,348	266,885	144,565	165,631	-	(43,311)	266,885
Fleet Maintenance	554,128	(554,128)	-	-	-	-	-	-
Water Administration	116,113	1,607	117,720	63,764	83,242	-	(29,286)	117,720
Water Treatment & Production	252,240	91,487	343,727	186,185	240,679	-	(83,137)	343,727
Reclamation Administration	462,090	5,375	467,465	253,210	-	-	214,255	467,465
Laboratory	525,015	(525,015)	-	-	369,657	-	(369,657)	-
Wastewater Treatment Facility	137,093	21,500	158,593	85,904	176,706	-	(104,017)	158,593
Composting Facility	80,135	21,500	101,635	55,052	71,115	-	(24,532)	101,635
Planning & Technical Services	651,672	(65,334)	586,338	317,601	29,928	478,439	(239,630)	586,338
Facilities & Operations	4,443,144	(912,053)	3,531,091	1,912,678	1,841,226	551,589	(774,402)	3,531,091
Finance & Administration Admin	1,123,922	-	1,123,922	608,793	264,575	-	250,554	1,123,922
Information Systems	1,237,706	(305,257)	932,449	526,299	102,778	18,954	284,418	932,449
Human Resources	1,200,115	-	1,200,115	650,064	141,519	26,099	382,433	1,200,115
Finance & Accounting	1,149,034	-	1,149,034	622,398	430,753	47,250	48,633	1,149,034
Finance & Administration	4,710,777	(305,257)	4,405,520	2,407,554	939,625	92,303	966,038	4,405,520
<b>Total Allocated G&amp;A Costs</b>	<b>13,771,383</b>	<b>(828,412)</b>	<b>12,942,971</b>	<b>5,139,671</b>	<b>7,103,102</b>	<b>700,199</b>	<b>(1)</b>	<b>12,942,971</b>
Direct Allocations								
Allocated Laboratory Expenses				358,962	176,803	-	-	535,765
Allocated Ops Bldg Expenses				96,323	96,324	-	-	192,647
Allocated Legal Expenses				-	100,000	-	-	100,000
<b>Total Direct Allocations</b>				<b>455,285</b>	<b>373,127</b>	<b>-</b>	<b>-</b>	<b>828,412</b>
<b>Total all Allocated Costs</b>				<b>5,594,956</b>	<b>7,476,229</b>	<b>700,199</b>	<b>(1)</b>	<b>13,771,383</b>



**Las Virgenes Municipal Water District  
Summary of Allocated Internal Service Costs  
FY 2013-14 Budget**

				Cost Recipient				
	Total Costs	Direct Allocations	Allocated G&A Costs	JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	670,646	5,238	675,884	366,100	167,502	7,372	134,910	675,884
General Manager-100% LVMWD	158,700	(100,000)	58,700	-	64,737	-	(6,037)	58,700
Board of Directors	204,129	-	204,129	-	211,242	-	(7,113)	204,129
<b>Board of Directors &amp; GM</b>	<b>1,033,475</b>	<b>(94,762)</b>	<b>938,713</b>	<b>366,100</b>	<b>443,481</b>	<b>7,372</b>	<b>121,760</b>	<b>938,713</b>
RCPO Administration	403,910	-	403,910	218,786	32,794	-	152,330	403,910
Customer Service Admin	201,180	-	201,180	-	-	-	201,180	201,180
Customer Service Operations	1,285,260	437,404	1,722,664	-	2,217,994	8,606	(503,936)	1,722,664
Meter Service	1,065,381	-	1,065,381	-	1,199,273	-	(133,892)	1,065,381
Customer Service Programs	195,643	10,476	206,119	-	309,365	-	(103,246)	206,119
Resource/Watershed Conservation	353,557	5,238	358,795	-	458,689	29,593	(129,487)	358,795
Public Information	506,873	-	506,873	274,555	87,448	17,013	127,857	506,873
GIS & New Customer Svc	-	-	-	-	-	-	-	-
<b>RCPO</b>	<b>4,011,804</b>	<b>453,118</b>	<b>4,464,922</b>	<b>493,341</b>	<b>4,305,563</b>	<b>55,212</b>	<b>(389,194)</b>	<b>4,464,922</b>
Facilities & Operations Admin	460,099	5,238	465,337	252,058	273,456	53,347	(113,524)	465,337
Facilities Maint/Const Admin	210,223	3,672	213,895	115,861	129,668	25,296	(56,930)	213,895
Electrical	163,839	47,142	210,981	114,283	99,238	831	(3,371)	210,981
Maintenance	151,743	78,678	230,421	124,811	127,879	-	(22,269)	230,421
Building 8 Maintenance	381,185	-	381,185	206,475	-	-	174,710	381,185
Building 7 Maintenance	170,637	(170,637)	-	1	67,270	-	(67,271)	-
Construction	152,003	141,640	293,643	159,053	187,796	-	(53,206)	293,643
Fleet Maintenance	539,997	(539,997)	-	-	-	-	-	-
Water Administration	122,470	1,566	124,036	67,186	89,247	-	(32,397)	124,036
Water Treatment & Production	261,677	89,153	350,830	190,034	249,295	1,956	(90,455)	350,830
Reclamation Administration	475,178	5,238	480,416	260,227	-	-	220,189	480,416
Laboratory	584,325	(584,325)	-	-	422,259	-	(422,259)	-
Wastewater Treatment Facility	123,806	20,952	144,758	78,409	164,475	-	(98,126)	144,758
Composting Facility	65,961	20,952	86,913	47,076	49,113	-	(9,276)	86,913
Planning & Technical Services	700,754	(71,880)	628,874	340,697	90,803	456,713	(259,339)	628,874
<b>Facilities &amp; Operations</b>	<b>4,563,897</b>	<b>(952,608)</b>	<b>3,611,289</b>	<b>1,956,171</b>	<b>1,950,499</b>	<b>538,143</b>	<b>(833,524)</b>	<b>3,611,289</b>
Finance & Administration Admin	1,159,092	-	1,159,092	627,841	230,296	-	300,955	1,159,092
Information Systems	1,249,910	(271,186)	978,724	530,142	108,959	21,198	318,425	978,724
Human Resources	1,401,288	-	1,401,288	759,031	163,766	31,860	446,631	1,401,288
Finance & Accounting	1,179,479	-	1,179,479	638,884	454,368	51,281	34,946	1,179,479
<b>Finance &amp; Administration</b>	<b>4,989,769</b>	<b>(271,186)</b>	<b>4,718,583</b>	<b>2,555,898</b>	<b>957,389</b>	<b>104,339</b>	<b>1,100,957</b>	<b>4,718,583</b>
<b>Total Allocated G&amp;A Costs</b>	<b>14,598,945</b>	<b>(865,438)</b>	<b>13,733,507</b>	<b>5,371,510</b>	<b>7,656,932</b>	<b>705,066</b>	<b>(1)</b>	<b>13,733,507</b>
<b>Direct Allocations</b>								
Allocated Laboratory Expenses				398,517	196,284	-	-	594,801
Allocated Ops Bldg Expenses				85,318	85,319	-	-	170,637
Allocated Legal Expenses				-	100,000	-	-	100,000
<b>Total Direct Allocations</b>				<b>483,835</b>	<b>381,603</b>	<b>-</b>	<b>-</b>	<b>865,438</b>
<b>Total all Allocated Costs</b>				<b>5,855,345</b>	<b>8,038,535</b>	<b>705,066</b>	<b>(1)</b>	<b>14,598,945</b>

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE SUMMARY**

ACCT #	DESCRIPTION	2012-13 Est. Actual	2012-13 Budgeted	FY 2013-14 BUDGET					G & A JPA Share
				2013-14 TOTALS	General Manager	Res Cons/Pub Outreach	Facilities Management	Finance & Administration	
<b>Operating Expenses</b>									
5400	Labor	348,606	279,913	381,128		376,976		4,152	2,249
5405.1	Utility - Energy	128,000	156,000	129,800			129,800		69,275
5405.2	Utility - Telephone	127,430	159,670	143,158	1,800	16,745	84,363	40,250	66,367
5405.3	Utility - Gas	22,320	25,500	23,400			23,400		12,425
5405.4	Utility - Water	12,500	15,500	12,714			12,714		6,508
5410	Supplies / Material	-	-	-		-			-
5415	Outside Services	3,752	-	4,000		4,000			1,108
5430	Capital Outlay	65,050	66,550	55,625				55,625	27,252
	Sub-Total	707,658	703,133	749,825	1,800	397,721	250,277	100,027	185,184
<b>Maintenance Expenses</b>									
5500	Labor	281,209	254,184	332,720		185,275	147,445		75,578
5510	Supplies / Material	269,464	291,030	563,120		475,000	88,120		49,427
5510.1	Fuel	128,300	120,000	135,658			135,658		61,698
5515	Outside Services	363,106	339,000	326,918		46,000	280,918		140,140
5520	Permits / Fees	9,311	11,800	9,529			9,529		5,039
5525	Consulting Services	-	-	-		-	-		-
5530	Capital Outlay	37,700	49,115	-		-	-		-
	Sub-Total	1,089,090	1,065,129	1,367,945	-	706,275	661,670	-	331,882
<b>Inventory Expenses</b>									
5536	Inventory Adjustment	12,000	13,000	13,000	-	-	-	13,000	7,042
<b>Gen'l Specialty Expenses</b>									
5725	General Supplies/Small Tool	25,300	31,750	46,970	-	11,500	35,470	-	19,200
<b>Board Expenses</b>									
6000	Director's Fees	87,000	90,000	90,000	90,000				
6005	Director's Benefits	58,992	59,120	71,638	71,638				
6010	Director's Conference Expenses	22,000	25,000	25,000	25,000				
6015	Director's Miscellaneous	600	700	600	600				
6020	Election Expense	21,019	30,000	-	-				
	Sub-Total	189,611	204,820	187,238	187,238	-	-	-	-
<b>Payroll Expenses</b>									
6100	Staff Salaries	9,771,698	10,008,580	10,012,045	339,789	2,180,771	5,719,826	1,771,659	4,494,394
6102	Staff Overtime	281,520	210,300	234,922		37,970	172,190	24,762	108,501
6105	Staff Benefits	4,928,117	4,928,847	4,987,644	109,761	1,047,831	2,987,111	842,941	2,239,851
6110	Staff Taxes	936,211	1,006,652	1,014,777	25,887	174,007	671,275	143,608	472,035
6115	Staff Costs Recovered	(7,266,141)	(7,225,908)	(7,383,701)		(1,147,040)	(6,123,286)	(113,375)	(3,476,522)
	Sub-Total	8,651,405	8,928,471	8,865,687	475,437	2,293,539	3,427,116	2,669,595	3,838,259
<b>Office Equipment &amp; Supplies</b>									
6200	Forms, Supplies & Postage	147,950	154,110	153,250	-	40,200	100	112,950	60,369
6205	Equipment Rental	8,200	10,200	8,200				8,200	4,279
6210	Equipment Repairs	1,000	1,500	1,500		500		1,000	487
6215	Equipment Maintenance	326,487	292,500	306,000		15,000	-	291,000	102,646
6220	Outside Services	102,700	97,800	102,800		90,200		12,600	6,825
6225	Radio Maintenance Expense	22,000	27,500	22,000			22,000		11,917
6230	Safety Equipment	17,130	16,350	19,850		2,500	17,350		9,400
6235	Records Management	50,000	55,000	51,000	51,000				27,627
6250	Equipment Interest Expense	6,750	6,300	6,630				6,630	3,591
	Sub-Total	682,217	661,260	671,230	51,000	148,400	39,450	432,380	227,141
<b>Vehicle Maintenance</b>									
6255	Rental Charge - Vehicles	102,390	102,008	109,744			109,744		49,912
<b>Professional Services</b>									
6500	Legal Services	76,000	87,000	87,000	72,000			15,000	47,127
6505	Legal Advertising	9,000	9,500	9,000	9,000				3,521
6516	Other Professional Services	64,705	73,600	67,500	30,900	20,000	-	16,600	25,243
6517	Audit Fees	33,400	33,400	33,400				33,400	18,092
6522	Management Consultant Fees	51,000	92,500	177,500	-			177,500	96,146
	Sub-Total	234,105	296,000	374,400	111,900	20,000	-	242,500	190,129
<b>Res Conser/Public Outreach</b>									
6602	School Education Program	20,046	20,296	19,976		19,976			10,821
6604	Public Education Program	174,998	174,273	174,293		174,293			94,415
6606	Community Group Outreach	19,984	25,196	25,025	-	25,025			13,556
6608	Intergovernmental Coordination	7,501	10,017	10,225		10,225			5,539
	Sub-Total	222,529	229,782	229,519	-	229,519	-	-	124,331
JPA Adopted Budget				C					June 3, 2013

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE SUMMARY**

ACCT #	DESCRIPTION	2012-13 Est. Actual	2012-13 Budgeted	FY 2013-14 BUDGET					G & A JPA Share
				2013-14 TOTALS	General Manager	Res Cons/Pub Outreach	Facilities Management	Finance & Administration	
<b>Human Resources</b>									
6800	Safety	20,000	38,000	38,000		-	-	38,000	20,583
6805	Haz-Mat	-	-	-				-	-
6810	Recruitment Expense	28,000	10,000	10,000				10,000	5,417
6812	Retired Employee Benefits	789,000	774,500	870,572				870,572	471,559
6815	Employee Recognition Function	6,500	9,500	10,000	5,000			5,000	5,417
6817	Employee Survey Outreach	-	200	-				-	-
6820	Employee Assistance Program	-	2,000	2,000				2,000	1,083
6825	Employee Wellness Program	1,000	15,000	10,000				10,000	5,417
6830	Training & Professional Development	73,403	139,900	155,675	10,000	28,000	39,375	78,300	72,977
6835	Emergency Preparedness Mat'l & Sup	-	-	-				-	-
6840	DOT Testing	1,050	1,050	1,050				1,050	569
6845	Miscellaneous Personnel Expense	-	-	-				-	-
6850	Unemployment Insurance Benefit	10,000	20,000	15,000				15,000	8,125
6855	Donated Sick Leave	-	-	-				-	-
6872	Litigation - Outside Services	100,000	100,000	100,000	100,000			-	-
6874	Litigation - District	-	-	-				-	-
	Sub-Total	1,028,953	1,110,150	1,212,297	115,000	28,000	39,375	1,029,922	591,147
<b>Other G&amp;A Expenses</b>									
7100	Provision for Uncollectible Accts	163,000	60,000	175,000		175,000			-
7105	Dues, Subscriptions & Memberships	76,430	86,305	81,020	76,000	1,600		3,420	21,407
7110	Travel/Misc Staff Expense	1,384	1,700	1,795	100	250	795	650	960
7135	General Insurance	572,113	825,100	498,275				498,275	269,898
7145	Claims Paid	-	-	-				-	-
7152	LAFCO Charges	13,198	15,000	15,000	15,000			-	-
7155	Other Expenses	-	-	-				-	-
	Sub-Total	826,125	988,105	771,090	91,100	176,850	795	502,345	292,265
	<b>Total Expenses</b>	<b>13,771,383</b>	<b>14,333,608</b>	<b>14,598,945</b>	<b>1,033,475</b>	<b>4,011,804</b>	<b>4,563,897</b>	<b>4,989,769</b>	<b>5,856,491</b>
<b>Allocated Expenses</b>									
7200	Allocated Technical Services-LV	-	-	-		87,594	(87,594)		-
7201	Allocated Information Systems	-	-	-		276,424		(276,424)	
7202	Allocated Laboratory Services	(535,765)	(609,370)	(594,801)			(594,801)		(398,517)
7204	Allocated Expenses (Vehicle)	-	-	-	5,238	89,100	(99,576)	5,238	(1,079)
	Allocated Legal Services	(100,000)	(100,000)	(100,000)	(100,000)				
	Allocated Operations Bldg Maint	(192,647)	(211,784)	(170,637)			(170,637)		(85,319)
	Allocated G&A (Internal)	1		1	(121,760)	389,194	833,524	(1,100,957)	
	Sub-Total	(828,411)	(921,154)	(865,437)	(216,522)	842,312	(119,084)	(1,372,143)	(484,914)
	<b>Net Expenses</b>	<b>12,942,972</b>	<b>13,412,454</b>	<b>13,733,508</b>	<b>816,953</b>	<b>4,854,116</b>	<b>4,444,813</b>	<b>3,617,626</b>	<b>5,371,576</b>
<b>G &amp; A Allocation:</b>									
	Potable Water	5,613,029	5,833,262	6,082,490	300,344	3,346,332	1,625,158	810,656	
	Recycled Water	342,809	378,737	393,423	28,242	276,201	44,812	44,168	
	Sanitation	1,147,264	1,066,183	1,181,019	114,895	683,030	280,529	102,565	
	Joint Powers Authority	5,139,671	5,392,919	5,371,510	366,100	493,341	1,956,171	2,555,898	
	Developer Deposits	-	-	-	-	-	-	-	
	Standby Charge	-	-	-	-	-	-	-	
	Capital Projects	700,199	741,353	705,066	7,372	55,212	538,143	104,339	
	<b>TOTAL ALLOCATIONS</b>	<b>12,942,972</b>	<b>13,412,454</b>	<b>13,733,508</b>	<b>816,953</b>	<b>4,854,116</b>	<b>4,444,813</b>	<b>3,617,626</b>	

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET**

**INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701112 Board 100% LV	Total General Mgr
<b>Operating Expenses</b>						-
5405.2	Utility/Telephone	1,600	2,400	1,800	600	1,200
	Sub-Total	1,600	2,400	1,800	600	1,200
<b>Board Expenses</b>						
6000	Directors' Fees	87,000	90,000	90,000	90,000	-
6005	Directors' Benefits	58,992	59,120	71,638	71,638	-
6010	Directors' Conference Expenses	22,000	25,000	25,000	25,000	-
6015	Directors' Miscellaneous	600	700	600	600	-
6020	Election Expense	21,019	30,000	-	-	-
	Sub-Total	189,611	204,820	187,238	187,238	-
<b>Payroll Expenses</b>						
6100	Staff Salaries	339,457	352,478	339,789		339,789
6105	Staff Benefits	122,115	117,936	109,761		109,761
6110	Staff Taxes	27,108	25,680	25,887	5,391	20,496
	Sub-Total	488,680	496,094	475,437	5,391	470,046
<b>Office Equipment &amp; Supplies</b>						
6235	Records Management	50,000	55,000	51,000		51,000
	Sub-Total	50,000	55,000	51,000	-	51,000
<b>Professional Services</b>						
6500	Legal Services	72,000	72,000	72,000		72,000
6505	Legal Advertising	9,000	9,500	9,000		9,000
6516	Other Professional Services	24,360	5,000	30,900	10,900	20,000
6522	Management Consultant Fees	-	-	-		-
	Sub-Total	105,360	86,500	111,900	10,900	101,000
<b>Res Conser/Public Outreach</b>						
6606	Community Group Outreach	-	-	-		-
	Sub-Total	-	-	-	-	-
<b>Human Resources</b>						
6815	Employee Recognition Function	4,500	4,500	5,000		5,000
6830	Training & Professional Development	9,000	10,000	10,000		10,000
6872	Litigation - Outside Services	100,000	100,000	100,000		100,000
6874	Litigation - District	-	-	-		-
	Sub-Total	113,500	114,500	115,000	-	115,000
<b>Other G&amp;A Expenses</b>						
7105	Dues, Subscriptions & Memberships	73,725	82,500	76,000		76,000
7110	Travel/Misc Staff Expense	70	100	100		100
7145	Claims Paid	-	-	-		-
7152	LAFCO Charges	13,198	15,000	15,000		15,000
	Sub-Total	86,993	97,600	91,100	-	91,100
<b>Total Expenses</b>		<b>1,035,744</b>	<b>1,056,914</b>	<b>1,033,475</b>	<b>204,129</b>	<b>829,346</b>
<b>Allocated Expenses</b>						
7204	Allocated Expenses (Vehicle)	5,375	5,046	5,238		5,238
	Allocated Legal Services	(100,000)	(100,000)	(100,000)		(100,000)
	Allocated G&A (Internal)	(127,140)	(123,651)	(121,760)	7,113	(128,873)
	Sub-Total	(221,765)	(218,605)	(216,522)	7,113	(223,635)
<b>Net Expenses</b>		<b>813,979</b>	<b>838,309</b>	<b>816,953</b>	<b>211,242</b>	<b>605,711</b>
G&A Allocations:						
	Potable Water	296,706	314,693	300,344	139,424	
	Recycled Water	26,869	29,336	28,242	13,277	
	Sanitation	111,684	119,095	114,895	58,541	
	Joint Powers Authority	371,736	367,666	366,100	-	
	Capital Projects	6,984	7,519	7,372	-	
	Total	<b>813,979</b>	<b>838,309</b>	<b>816,953</b>	<b>211,242</b>	

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	701121 General Manager	701122 Gen'l Manager 100% LV	701124 Gen'l Manager 100% JV	G & A JPA Share
<b>Operating Expenses</b>					
5405.2	Utility/Telephone	-	1,200	-	-
	Sub-Total	-	1,200	-	-
<b>Board Expenses</b>					
6000	Directors' Fees				
6005	Directors' Benefits				
6010	Directors' Conference Expenses				
6015	Directors' Miscellaneous				
6020	Election Expense				
	Sub-Total	-	-	-	-
<b>Payroll Expenses</b>					
6100	Staff Salaries	339,789			184,064
6105	Staff Benefits	109,761			59,458
6110	Staff Taxes	20,496			11,103
	Sub-Total	470,046	-	-	254,625
<b>Office Equipment &amp; Supplies</b>					
6235	Records Management	51,000			27,627
	Sub-Total	51,000	-	-	27,627
<b>Professional Services</b>					
6500	Legal Services	72,000			39,002
6505	Legal Advertising	6,500	2,500		3,521
6516	Other Professional Services	20,000	-		10,834
6522	Management Consultant Fees	-			-
	Sub-Total	98,500	2,500	-	53,357
<b>Res Conser/Public Outreach</b>					
6606	Community Group Outreach	-			-
	Sub-Total	-	-	-	-
<b>Human Resources</b>					
6815	Employee Recognition Function	5,000			2,709
6830	Training & Professional Development	10,000			5,417
6872	Litigation - Outside Services	-	100,000		-
6874	Litigation - District	-	-		-
	Sub-Total	15,000	100,000	-	8,126
<b>Other G&amp;A Expenses</b>					
7105	Dues, Subscriptions & Memberships	36,000	40,000		19,501
7110	Travel/Misc Staff Expense	100	-	-	54
7145	Claims Paid	-	-		-
7152	LAFCO Charges		15,000		-
	Sub-Total	36,100	55,000	-	19,555
<b>Total Expenses</b>		<b>670,646</b>	<b>158,700</b>	<b>-</b>	<b>363,290</b>
<b>Allocated Expenses</b>					
7204	Allocated Expenses (Vehicle)	5,238			2,837
	Allocated Legal Services	-	(100,000)		
	Allocated G&A (Internal)	(134,910)	6,037		
	Sub-Total	(129,672)	(93,963)	-	2,837
<b>Net Expenses</b>		<b>540,974</b>	<b>64,737</b>	<b>-</b>	<b>366,127</b>
G&A Allocations:					
	Potable Water	118,192	42,728		
	Recycled Water	10,896	4,069		
	Sanitation	38,414	17,940		
	Joint Powers Authority	366,100	-		
	Capital Projects	7,372	-		
	Total	<b>540,974</b>	<b>64,737</b>		

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET**

**INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH**

ACCT #	DESCRIPTION	2012-13	2012-13	2013-14	701210	701220	701221
		Estimated Actual	Budget	Budget	Res Co/Pb Ou Administration	Just. Svc. Admi 100% LV	Cust. Svc. Ops 100% LV
<b>Operating Expenses</b>							
5400	Labor	338,898	272,133	376,976			21,870
5405.2	Utility/Telephone	13,045	13,700	16,745	1,200	300	12,000
5415	Outside Services	3,752	-	4,000			-
	Sub-Total	<u>355,695</u>	<u>285,833</u>	<u>397,721</u>	<u>1,200</u>	<u>300</u>	<u>33,870</u>
<b>Maintenance Expenses</b>							
5500	Labor	145,361	132,122	185,275			-
5510	Supplies / Material	200,000	200,000	475,000			-
5515	Outside Services	46,250	50,000	46,000			-
	Sub-Total	<u>391,611</u>	<u>382,122</u>	<u>706,275</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Gen'l Specialty Expenses</b>							
5725	General Supplies/Small Tool	3,500	6,500	11,500			7,500
	Sub-Total	<u>3,500</u>	<u>6,500</u>	<u>11,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
<b>Payroll Expenses</b>							
6100	Staff Salaries	2,128,313	2,195,133	2,180,771	266,832	134,639	884,851
6102	Staff Overtime	45,789	38,283	37,970	1,120		23,535
6105	Staff Benefits	1,050,947	1,052,243	1,047,831	113,824	42,465	499,729
6110	Staff Taxes	165,344	174,274	174,007	17,084	9,576	74,042
6115	Staff Costs Recovered	(1,120,555)	(1,047,611)	(1,147,040)	-		(570,767)
	Sub-Total	<u>2,269,838</u>	<u>2,412,322</u>	<u>2,293,539</u>	<u>398,860</u>	<u>186,680</u>	<u>911,390</u>
<b>Office Equipment &amp; Supplies</b>							
6200	Forms, Supplies & Postage	40,250	40,200	40,200	-	200	40,000
6210	Equipment Repairs	-	500	500			500
6215	Equipment Maintenance	15,000	1,500	15,000			15,000
6220	Outside Services	85,200	85,200	90,200			90,000
6230	Safety Equipment	2,000	2,500	2,500			2,000
	Sub-Total	<u>142,450</u>	<u>129,900</u>	<u>148,400</u>	<u>-</u>	<u>200</u>	<u>147,500</u>
<b>Professional Services</b>							
6516	Other Professional Services	13,745	55,000	20,000		10,000	-
	Sub-Total	<u>13,745</u>	<u>55,000</u>	<u>20,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
<b>Res Conser/Public Outreach</b>							
6602	School Education Program	20,046	20,296	19,976			-
6604	Public Education Program	174,998	174,273	174,293			-
6606	Community Group Outreach	19,984	25,196	25,025			-
6608	Intergovernmental Coordination	7,501	10,017	10,225			-
	Sub-Total	<u>222,529</u>	<u>229,782</u>	<u>229,519</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Human Resources</b>							
6830	Training & Professional Development	19,000	21,000	28,000	3,500	4,000	10,000
	Sub-Total	<u>19,000</u>	<u>21,000</u>	<u>28,000</u>	<u>3,500</u>	<u>4,000</u>	<u>10,000</u>
<b>Other G&amp;A Expenses</b>							
7100	Provision for Uncollectible Accts	163,000	60,000	175,000			175,000
7105	Dues, Subscriptions & Memberships	150	450	1,600	100		-
7110	Travel/Misc Staff Expense	200	250	250	250	-	-
	Sub-Total	<u>163,350</u>	<u>60,700</u>	<u>176,850</u>	<u>350</u>	<u>-</u>	<u>175,000</u>
<b>Total Expenses</b>							
		<u>3,581,718</u>	<u>3,583,159</u>	<u>4,011,804</u>	<u>403,910</u>	<u>201,180</u>	<u>1,285,260</u>
<b>Allocated Expenses</b>							
7200	Allocated Technical Services-LV	-	99,763	87,594			87,594
7201	Allocated Information Systems	310,632	272,567	276,424			276,424
7204	Allocated Expenses (Vehicle)	91,432	85,828	89,100			73,386
	Allocated G&A (Internal)	318,777	331,954	389,194	(152,330)	(201,180)	503,936
	Sub-Total	<u>402,064</u>	<u>790,112</u>	<u>842,312</u>	<u>(152,330)</u>	<u>(201,180)</u>	<u>941,340</u>
<b>Net Expenses</b>							
		<u>3,983,782</u>	<u>4,373,271</u>	<u>4,854,116</u>	<u>251,580</u>	<u>-</u>	<u>2,226,600</u>
<b>G&amp;A Allocations:</b>							
	Potable Water	2,993,335	2,945,305	3,346,332	22,612	-	1,706,083
	Recycled Water	249,423	252,054	276,201	2,340	-	52,609
	Sanitation	644,234	604,728	683,030	7,842	-	459,302
	Joint Powers Authority	447,703	518,136	493,341	218,786	-	-
	Capital Projects	49,323	53,048	55,212	-	-	8,606
	Total	<u>4,384,018</u>	<u>4,373,271</u>	<u>4,854,116</u>	<u>251,580</u>	<u>-</u>	<u>2,226,600</u>
JPA Adopted Budget			C				June 3, 2013

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET**

**INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH**

ACCT #	DESCRIPTION	701223 Resource/Water Conservation	701224 Meter Service 1st Serv.-100%	701226 Customer Svc Programs	701230 Res Co/Pb Public Informati	701240 OutGIS/New Cust. 1st Serv.-100%	G & A JPA Share
<b>Operating Expenses</b>							
5400	Labor		355,106			-	-
5405.2	Utility/Telephone	1,400		1,000	845	-	1,108
5415	Outside Services		4,000				-
	Sub-Total	1,400	359,106	1,000	845	-	1,108
<b>Maintenance Expenses</b>							
5500	Labor		185,275				-
5510	Supplies / Material		475,000				-
5515	Outside Services		46,000				-
	Sub-Total	-	706,275	-	-	-	-
<b>Gen'l Specialty Expenses</b>							
5725	General Supplies/Small Tool			4,000			-
	Sub-Total	-	-	4,000	-	-	-
<b>Payroll Expenses</b>							
6100	Staff Salaries	327,986		250,714	315,749	-	315,584
6102	Staff Overtime	3,226		7,043	3,046	-	2,257
6105	Staff Benefits	146,976		109,290	135,547	-	135,084
6110	Staff Taxes	24,888		23,949	24,468	-	22,509
6115	Staff Costs Recovered	(155,919)		(203,053)	(217,301)	-	(117,712)
	Sub-Total	347,157	-	187,943	261,509	-	357,722
<b>Office Equipment &amp; Supplies</b>							
6200	Forms, Supplies & Postage					-	-
6210	Equipment Repairs						-
6215	Equipment Maintenance						-
6220	Outside Services			200			-
6230	Safety Equipment			500			-
	Sub-Total	-	-	700	-	-	-
<b>Professional Services</b>							
6516	Other Professional Services				10,000	-	5,417
	Sub-Total	-	-	-	10,000	-	5,417
<b>Res Conser/Public Outreach</b>							
6602	School Education Program				19,976		10,821
6604	Public Education Program				174,293		94,415
6606	Community Group Outreach				25,025		13,556
6608	Intergovernmental Coordination				10,225		5,539
	Sub-Total	-	-	-	229,519	-	124,331
<b>Human Resources</b>							
6830	Training & Professional Development	3,500		2,000	5,000	-	4,604
	Sub-Total	3,500	-	2,000	5,000	-	4,604
<b>Other G&amp;A Expenses</b>							
7100	Provision for Uncollectible Accts						
7105	Dues, Subscriptions & Memberships	1,500				-	54
7110	Travel/Misc Staff Expense						135
	Sub-Total	1,500	-	-	-	-	189
<b>Total Expenses</b>		353,557	1,065,381	195,643	506,873	-	493,371
<b>Allocated Expenses</b>							
7200	Allocated Technical Services-LV						-
7201	Allocated Information Systems						-
7204	Allocated Expenses (Vehicle)	5,238		10,476			-
	Allocated G&A (Internal)	129,487	133,892	103,246	(127,857)		-
	Sub-Total	134,725	133,892	113,722	(127,857)		-
<b>Net Expenses</b>		488,282	1,199,273	309,365	379,016	-	493,371
G&A Allocations:							
	Potable Water	281,133	1,164,777	96,383	75,344	-	
	Recycled Water	177,556	34,496	2,855	6,345	-	
	Sanitation	-	-	210,127	5,759	-	
	Joint Powers Authority	-	-	-	274,555	-	
	Capital Projects	29,593	-	-	17,013	-	
	Total	488,282	1,199,273	309,365	379,016	-	
JPA Adopted Budget			C				June 3, 2013

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701001 Headquarter Building	701002 Operation Building
<b>Operating Expenses</b>						
5405.1	Utility - Energy	128,000	156,000	129,800	105,000	24,800
5405.2	Utility - Telephone	72,545	103,370	84,363	71,033	504
5405.3	Utility - Gas	22,320	25,500	23,400	17,400	6,000
5405.4	Utility - Water	12,500	15,500	12,714	3,630	9,084
	Sub-Total	235,365	300,370	250,277	197,063	40,388
<b>Maintenance Expenses</b>						
5500	Labor	135,848	122,062	147,445	71,638	50,811
5510	Supplies / Material	69,464	91,030	88,120	13,120	15,000
5510.1	Fuel	128,300	120,000	135,658		
5515	Outside Services	316,856	289,000	280,918	99,364	62,220
5520	Permits / Fees	9,311	11,800	9,529	-	2,218
5530	Capital Outlay	37,700	49,115	-	-	-
	Sub-Total	697,479	683,007	661,670	184,122	130,249
<b>Gen'l Specialty Expenses</b>						
5725	General Supplies/Small Tool	21,800	25,250	35,470		
	Sub-Total	21,800	25,250	35,470	-	-
<b>Payroll Expenses</b>						
6100	Staff Salaries	5,583,401	5,689,762	5,719,826		
6102	Staff Overtime	233,765	147,133	172,190		
6105	Staff Benefits	2,897,375	2,916,936	2,987,111		
6110	Staff Taxes	608,001	663,362	671,275		
6115	Staff Costs Recovered	(6,012,652)	(6,040,042)	(6,123,286)		
	Sub-Total	3,309,890	3,377,151	3,427,116	-	-
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage	-	-	100		
6220	Outside Services	20,987	-	-		
6225	Radio Maintenance Expense	22,000	27,500	22,000		
6230	Safety Equipment	15,130	13,850	17,350		
	Sub-Total	58,117	41,350	39,450	-	-
<b>Vehicle Maintenance</b>						
6255	Rental Charge - Vehicles	102,390	102,008	109,744		
	Sub-Total	102,390	102,008	109,744	-	-
<b>Human Resources</b>						
6830	Training & Professional Development	17,653	32,200	39,375		
	Sub-Total	17,653	32,200	39,375	-	-
<b>Other G&amp;A Expenses</b>						
7110	Travel/Misc Staff Expense	450	950	795		
	Sub-Total	450	950	795	-	-
<b>Total Expenses</b>		4,443,144	4,562,286	4,563,897	381,185	170,637
<b>Allocated Expenses</b>						
7200	Allocated Technical Services-LV	-	-	(87,594)		
7202	Allocated Laboratory Expenses	(535,765)	(609,370)	(594,801)		
7204	Allocated Expenses (Vehicle)	(102,182)	(95,920)	(99,576)		
	Allocated Operations Bldg Maint	(192,647)	(211,784)	(170,637)		(170,637)
	Allocated G&A (Internal)	774,402	830,818	833,524	(174,710)	67,271
	Sub-Total	(56,192)	(86,256)	(119,084)	(174,710)	(103,366)
<b>Net Expenses</b>		4,386,952	4,476,030	4,444,813	206,475	67,271
<b>G&amp;A Allocations:</b>						
	Potable Water	1,518,338	1,655,741	1,625,158	-	67,270
	Recycled Water	28,198	42,679	44,812	-	-
	Sanitation	294,690	198,386	280,529	-	-
	Joint Powers Authority	1,912,678	1,899,823	1,956,171	206,475	1
	Capital Projects	551,589	579,638	538,143	-	-
	Total	4,305,493	4,376,267	4,444,813	206,475	67,271
JPA Adopted Budget			C			June 3, 2013



**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701310 Facilities Management	701320 Facilities Fac Mnt Adm	701321 Facilities Maintenance	701322 Facilities Construction	701325 Fleet Maintenance
<b>Operating Expenses</b>						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	1,008	150	2,172	1,584	348
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>1,008</u>	<u>150</u>	<u>2,172</u>	<u>1,584</u>	<u>348</u>
<b>Maintenance Expenses</b>						
5500	Labor			-	-	24,996
5510	Supplies / Material					25,000
5510.1	Fuel					135,658
5515	Outside Services					115,000
5520	Permits / Fees					4,500
5530	Capital Outlay			-	-	-
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305,154</u>
<b>Gen'l Specialty Expenses</b>						
5725	General Supplies/Small Tool			12,000	10,000	
	Sub-Total	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>10,000</u>	<u>-</u>
<b>Payroll Expenses</b>						
6100	Staff Salaries	301,409	134,134	617,158	505,092	70,996
6102	Staff Overtime	-	565	19,871	15,759	2,523
6105	Staff Benefits	129,888	63,955	363,903	278,857	42,201
6110	Staff Taxes	19,729	10,919	78,176	62,385	8,806
6115	Staff Costs Recovered			(953,887)	(725,574)	-
	Sub-Total	<u>451,026</u>	<u>209,573</u>	<u>125,221</u>	<u>136,519</u>	<u>124,526</u>
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage					
6220	Outside Services			-		
6225	Radio Maintenance Expense		-			
6230	Safety Equipment			4,350	2,700	225
	Sub-Total	<u>-</u>	<u>-</u>	<u>4,350</u>	<u>2,700</u>	<u>225</u>
<b>Vehicle Maintenance</b>						
6255	Rental Charge - Vehicles					109,744
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,744</u>
<b>Human Resources</b>						
6830	Training & Professional Development	7,645	500	8,000	1,200	
	Sub-Total	<u>7,645</u>	<u>500</u>	<u>8,000</u>	<u>1,200</u>	<u>-</u>
<b>Other G&amp;A Expenses</b>						
7110	Travel/Misc Staff Expense	420	-	-	-	-
	Sub-Total	<u>420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>		<u>460,099</u>	<u>210,223</u>	<u>151,743</u>	<u>152,003</u>	<u>539,997</u>
<b>Allocated Expenses</b>						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					
7204	Allocated Expenses (Vehicle)	5,238	3,672	78,678	141,640	(539,997)
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	113,524	56,930	22,269	53,206	-
	Sub-Total	<u>118,762</u>	<u>60,602</u>	<u>100,947</u>	<u>194,846</u>	<u>(539,997)</u>
<b>Net Expenses</b>		<u>578,861</u>	<u>270,825</u>	<u>252,690</u>	<u>346,849</u>	<u>-</u>
G&A Allocations:						
	Potable Water	235,501	111,671	105,872	161,731	-
	Recycled Water	19,897	9,434	594	13,664	-
	Sanitation	18,058	8,563	21,413	12,401	-
	Joint Powers Authority	252,058	115,861	124,811	159,053	-
	Capital Projects	53,347	25,296	-	-	-
	Total	<u>578,861</u>	<u>270,825</u>	<u>252,690</u>	<u>346,849</u>	<u>-</u>
JPA Adopted Budget						

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701326 Electrical Instrumentation	701330 Facilities Wtr Admin	701331 Facilities Production	701340 Facilities Wtr Rclm Adm	701341 Facilities Laboratory
<b>Operating Expenses</b>						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	1,920	60	3,240	204	204
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>1,920</u>	<u>60</u>	<u>3,240</u>	<u>204</u>	<u>204</u>
<b>Maintenance Expenses</b>						
5500	Labor	-				
5510	Supplies / Material					35,000
5510.1	Fuel					
5515	Outside Services					4,334
5520	Permits / Fees					2,811
5530	Capital Outlay					-
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,145</u>
<b>Gen'l Specialty Expenses</b>						
5725	General Supplies/Small Tool	8,500		4,770		-
	Sub-Total	<u>8,500</u>	<u>-</u>	<u>4,770</u>	<u>-</u>	<u>-</u>
<b>Payroll Expenses</b>						
6100	Staff Salaries	530,331	75,946	818,228	302,419	448,161
6102	Staff Overtime	16,944	565	26,048	2,777	13,895
6105	Staff Benefits	295,406	39,480	454,277	147,870	218,080
6110	Staff Taxes	65,819	6,219	101,123	30,000	60,570
6115	Staff Costs Recovered	(793,131)		(1,149,760)	(8,657)	(199,610)
	Sub-Total	<u>115,369</u>	<u>122,210</u>	<u>249,916</u>	<u>474,409</u>	<u>541,096</u>
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage				-	
6220	Outside Services					
6225	Radio Maintenance Expense	22,000	-			
6230	Safety Equipment	2,475		1,026		450
	Sub-Total	<u>24,475</u>	<u>-</u>	<u>1,026</u>	<u>-</u>	<u>450</u>
<b>Vehicle Maintenance</b>						
6255	Rental Charge - Vehicles					
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Human Resources</b>						
6830	Training & Professional Development	13,500	200	2,725	565	330
	Sub-Total	<u>13,500</u>	<u>200</u>	<u>2,725</u>	<u>565</u>	<u>330</u>
<b>Other G&amp;A Expenses</b>						
7110	Travel/Misc Staff Expense	75	-	-	-	100
	Sub-Total	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
<b>Total Expenses</b>		<u>163,839</u>	<u>122,470</u>	<u>261,677</u>	<u>475,178</u>	<u>584,325</u>
<b>Allocated Expenses</b>						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					(594,801)
7204	Allocated Expenses (Vehicle)	47,142	1,566	89,153	5,238	10,476
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	3,371	32,397	90,455	(220,189)	422,259
	Sub-Total	<u>50,513</u>	<u>33,963</u>	<u>179,608</u>	<u>(214,951)</u>	<u>(162,066)</u>
<b>Net Expenses</b>		<u>214,352</u>	<u>156,433</u>	<u>441,285</u>	<u>260,227</u>	<u>422,259</u>
G&A Allocations:						
	Potable Water	93,518	89,247	249,279	-	422,259
	Recycled Water	310	-	16	-	-
	Sanitation	5,410	-	-	-	-
	Joint Powers Authority	114,283	67,186	190,034	260,227	-
	Capital Projects	831	-	1,956	-	-
	Total	<u>214,352</u>	<u>156,433</u>	<u>441,285</u>	<u>260,227</u>	<u>422,259</u>
JPA Adopted Budget						

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701342 Facilities Treatment	701343 Facilities Composting	701350 Technical Services	Total JPA Share
<b>Operating Expenses</b>					
5405.1	Utility - Energy				69,275
5405.2	Utility - Telephone	204	1,032	700	45,624
5405.3	Utility - Gas				12,425
5405.4	Utility - Water				6,508
	Sub-Total	204	1,032	700	133,832
<b>Maintenance Expenses</b>					
5500	Labor				75,578
5510	Supplies / Material				49,427
5510.1	Fuel				61,698
5515	Outside Services				140,140
5520	Permits / Fees				5,039
5530	Capital Outlay				-
	Sub-Total	-	-	-	331,882
<b>Gen'l Specialty Expenses</b>					
5725	General Supplies/Small Tool	-	-	200	19,200
	Sub-Total	-	-	200	19,200
<b>Payroll Expenses</b>					
6100	Staff Salaries	715,406	449,359	751,187	3,098,744
6102	Staff Overtime	46,908	14,029	12,306	94,001
6105	Staff Benefits	346,666	255,519	351,009	1,618,582
6110	Staff Taxes	99,930	60,745	66,854	366,091
6115	Staff Costs Recovered	(1,090,258)	(719,063)	(483,346)	(3,309,681)
	Sub-Total	118,652	60,589	698,010	1,867,737
<b>Office Equipment &amp; Supplies</b>					
6200	Forms, Supplies & Postage			100	54
6220	Outside Services				-
6225	Radio Maintenance Expense				11,917
6230	Safety Equipment	2,750	2,840	534	9,400
	Sub-Total	2,750	2,840	634	21,371
<b>Vehicle Maintenance</b>					
6255	Rental Charge - Vehicles				49,912
	Sub-Total	-	-	-	49,912
<b>Human Resources</b>					
6830	Training & Professional Development	2,200	1,500	1,010	21,302
	Sub-Total	2,200	1,500	1,010	21,302
<b>Other G&amp;A Expenses</b>					
7110	Travel/Misc Staff Expense	-	-	200	430
	Sub-Total	-	-	200	430
<b>Total Expenses</b>		123,806	65,961	700,754	2,445,665
<b>Allocated Expenses</b>					
7200	Allocated Technical Services-LV			(87,594)	-
7202	Allocated Laboratory Expenses				(398,517)
7204	Allocated Expenses (Vehicle)	20,952	20,952	15,714	(6,753)
	Allocated Operations Bldg Maint				(85,319)
	Allocated G&A (Internal)	98,126	9,276	259,339	-
	Sub-Total	119,078	30,228	187,459	(490,588)
<b>Net Expenses</b>		242,884	96,189	888,213	1,955,076
G&A Allocations:					
	Potable Water	-	-	88,810	
	Recycled Water	-	-	897	
	Sanitation	164,475	49,113	1,096	
	Joint Powers Authority	78,409	47,076	340,697	
	Capital Projects	-	-	456,713	
	Total	242,884	96,189	888,213	

JPA Adopted Budget

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
<b>Operating Expenses</b>							
5400	Labor	9,708	7,780	4,152			
5405.2	Utility - Telephone	40,240	40,200	40,250	-	40,000	
5430	Capital Outlay	65,050	66,550	55,625		53,125	2,500
	Sub-Total	114,998	114,530	100,027	-	93,125	2,500
<b>Inventory Expenses</b>							
5536	Inventory Adjustment	12,000	13,000	13,000			
<b>Payroll Expenses</b>							
6100	Staff Salaries	1,720,527	1,771,207	1,771,659	251,132	587,494	224,605
6102	Staff Overtime	1,966	24,884	24,762	1,120	10,800	1,305
6105	Staff Benefits	857,680	841,732	842,941	102,586	275,678	97,061
6110	Staff Taxes	135,758	143,336	143,608	15,859	50,358	17,095
6115	Staff Costs Recovered	(132,934)	(138,255)	(113,375)	-	(113,375)	
	Sub-Total	2,582,997	2,642,904	2,669,595	370,697	810,955	340,066
<b>Office Equipment &amp; Supplies</b>							
6200	Forms, Supplies & Postage	107,700	113,910	112,950	95,000	16,000	500
6205	Equipment Rental	8,200	10,200	8,200	5,200	3,000	
6210	Equipment Repairs	1,000	1,000	1,000		1,000	
6215	Equipment Maintenance	290,500	291,000	291,000	1,000	290,000	
6220	Outside Services	17,500	12,600	12,600	3,500		2,600
6250	Equipment Interest Expense	6,750	6,300	6,630		6,630	
	Sub-Total	431,650	435,010	432,380	104,700	316,630	3,100
<b>Professional Services</b>							
6500	Legal Services	4,000	15,000	15,000			15,000
6516	Other Professional Services	26,600	13,600	16,600	1,600	15,000	
6517	Audit Fees	33,400	33,400	33,400	33,400		
6522	Management Consultant Fees	51,000	92,500	177,500	140,000		37,500
	Sub-Total	115,000	154,500	242,500	175,000	15,000	52,500
<b>Human Resources</b>							
6800	Safety	20,000	38,000	38,000			38,000
6810	Recruitment Expense	28,000	10,000	10,000			10,000
6812	Retired Employee Benefits	789,000	774,500	870,572			870,572
6815	Employee Recognition Function	2,000	5,000	5,000			5,000
6817	Employee Survey Outreach	-	200	-			-
6820	Employee Assistance Program	-	2,000	2,000			2,000
6825	Employee Wellness Program	1,000	15,000	10,000			10,000
6830	Training & Professional Development	27,750	76,700	78,300	9,500	14,000	50,000
6840	DOT Testing	1,050	1,050	1,050			1,050
6850	Unemployment Insurance Benefit	10,000	20,000	15,000			15,000
6855	Donated Sick Leave	-	-	-			-
6874	Litigation - District	-	-	-			-
	Sub-Total	878,800	942,450	1,029,922	9,500	14,000	1,001,622
<b>Other G&amp;A Expenses</b>							
7105	Dues, Subscriptions & Memberships	2,555	3,355	3,420	670	-	1,500
7110	Travel/Misc Staff Expense	664	400	650	250	200	-
7135.1	Property Insurance	30,768	825,100	32,350	32,350		
7135.2	Liability Insurance	216,905	-	194,100	194,100		
7135.3	Auto Insurance	20,779	-	-	-		
7135.4	Earthquake Insurance	55,052	-	55,625	55,625		
7135.5	Excess	248,609	-	216,200	216,200		
7145	Claims Paid	-	-	-			-
7155	Other Expenses	-	-	-			-
	Sub-Total	575,332	828,855	502,345	499,195	200	1,500
<b>Total Expenses</b>		<b>4,710,777</b>	<b>5,131,249</b>	<b>4,989,769</b>	<b>1,159,092</b>	<b>1,249,910</b>	<b>1,401,288</b>
JPA Adopted Budget			C				June 3, 2013

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440	701004	Total
		Fin & Adm Accounting	Fin & Adm Warehouse	JPA Share
<b>Operating Expenses</b>				
5400	Labor	-	4,152	2,249
5405.2	Utility - Telephone	250		19,635
5430	Capital Outlay			27,252
	Sub-Total	250	4,152	49,136
<b>Inventory Expenses</b>				
5536	Inventory Adjustment		13,000	7,042
<b>Payroll Expenses</b>				
6100	Staff Salaries	708,428		896,002
6102	Staff Overtime	11,537		12,243
6105	Staff Benefits	367,616		426,727
6110	Staff Taxes	60,296		72,332
6115	Staff Costs Recovered	-		(49,129)
	Sub-Total	1,147,877	-	1,358,175
<b>Office Equipment &amp; Supplies</b>				
6200	Forms, Supplies & Postage	1,450		60,315
6205	Equipment Rental			4,279
6210	Equipment Repairs			487
6215	Equipment Maintenance			102,646
6220	Outside Services	6,500		6,825
6250	Equipment Interest Expense			3,591
	Sub-Total	7,950	-	178,143
<b>Professional Services</b>				
6500	Legal Services			8,125
6516	Other Professional Services			8,992
6517	Audit Fees			18,092
6522	Management Consultant Fees			96,146
	Sub-Total	-	-	131,355
<b>Human Resources</b>				
6800	Safety			20,583
6810	Recruitment Expense			5,417
6812	Retired Employee Benefits			471,559
6815	Employee Recognition Function			2,708
6817	Employee Survey Outreach			-
6820	Employee Assistance Program			1,083
6825	Employee Wellness Program			5,417
6830	Training & Professional Development	4,800		41,654
6840	DOT Testing			569
6850	Unemployment Insurance Benefit			8,125
6855	Donated Sick Leave			-
6874	Litigation - District			-
	Sub-Total	4,800	-	557,115
<b>Other G&amp;A Expenses</b>				
7105	Dues, Subscriptions & Memberships	1,250		1,852
7110	Travel/Misc Staff Expense	200		341
7135.1	Property Insurance			17,523
7135.2	Liability Insurance			105,137
7135.3	Auto Insurance			-
7135.4	Earthquake Insurance			30,130
7135.5	Excess			117,108
7145	Claims Paid			-
7155	Other Expenses			-
	Sub-Total	1,450	-	272,091
<b>Total Expenses</b>		<b>1,162,327</b>	<b>17,152</b>	<b>2,553,057</b>
JPA Adopted Budget			C	

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2013-14 BUDGET WORKSHEET  
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Estimated Actual	2012-13 Budget	2013-14 Budget	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
<b>Allocated Expenses</b>				-			
7201	Allocated Information Systems	(310,632)	(272,567)	(276,424)		(276,424)	
7204	Allocated Expenses (Vehicle)	5,375	5,046	5,238		5,238	
	Allocated G&A (Internal)	(966,038)	(1,039,121)	(1,100,957)	(300,955)	(318,425)	(446,631)
	Sub-Total	<u>(1,271,295)</u>	<u>(1,306,642)</u>	<u>(1,372,143)</u>	<u>(300,955)</u>	<u>(589,611)</u>	<u>(446,631)</u>
	<b>Net Expenses</b>	<u>3,439,482</u>	<u>3,824,607</u>	<u>3,617,626</u>	<u>858,137</u>	<u>660,299</u>	<u>954,657</u>

G&A Allocations:

Potable Water	804,650	917,523	810,656	158,395	93,877	141,098
Recycled Water	38,319	54,668	44,168	12,454	7,906	11,883
Sanitation	96,656	143,974	102,565	59,447	7,176	10,785
Joint Powers Authority	2,407,554	2,607,294	2,555,898	627,841	530,142	759,031
Capital Projects	92,303	101,148	104,339	-	21,198	31,860
Total	<u>3,439,482</u>	<u>3,824,607</u>	<u>3,617,626</u>	<u>858,137</u>	<u>660,299</u>	<u>954,657</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
 FY 2013-14 BUDGET WORKSHEET  
 INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
<b>Allocated Expenses</b>				
7201	Allocated Information Systems			-
7204	Allocated Expenses (Vehicle)			2,837
	Allocated G&A (Internal)	(17,794)	(17,152)	-
	Sub-Total	<u>(17,794)</u>	<u>(17,152)</u>	<u>2,837</u>
	<b>Net Expenses</b>	<u><u>1,144,533</u></u>	<u><u>-</u></u>	<u><u>2,555,894</u></u>

G&A Allocations:

Potable Water	417,286	-
Recycled Water	11,925	-
Sanitation	25,157	-
Joint Powers Authority	638,884	-
Capital Projects	51,281	-
Total	<u><u>1,144,533</u></u>	<u><u>-</u></u>

**G & A Allocations for Budget - FY 2013-14**

**I Labor Hour Ratio**

Division	Hours	Ratio (Formula)	Ratio (Value)
LV	36,143	39.6666%	<b>39.66%</b>
JPA	49,355	54.1666%	<b>54.17%</b>
CIP's	5,619	6.1668%	<b>6.17%</b>
<b>Total</b>	<b>91,117</b>	<b>100.0000%</b>	<b>100.00%</b>

**II Allocation Ratio for Vehicle Expenses (701325)**

Total Expenses in "701325"			<b>539,997</b>	
Alloc To:	Bus Unit	Ratio	Allocated \$	JPA Share
	701121	0.0097	5,238	0.005255
	701221	0.1359	73,386	
	701223	0.0097	5,238	
	701226	0.0194	10,476	
	701240	0.0000	0	
	701310	0.0097	5,238	0.005255
	701320	0.0068	3,672	0.003684
	701321	0.1457	78,678	0.078926
	701322	0.2623	141,640	0.142087
	701326	0.0873	47,142	0.047291
	701330	0.0029	1,566	0.001571
	701331	0.1651	89,153	0.089434
	701340	0.0097	5,238	0.005255
	701341	0.0194	10,476	0.012998
	701342	0.0388	20,952	0.021018
	701343	0.0388	20,952	0.021018
	701350	0.0291	15,714	0.015764
	701420	0.0097	5,238	0.005255
	<b>Total</b>	<b>1.0000</b>	<b>539,997</b>	<b>0.454808</b>

**III. Allocating partial IS (701420) costs to "701221.7201"**

Obj. A/C	Amount	Ratio	Allocated \$
5400~5530	93,125	0.10	9,313
6100~6115	810,955	0.20	162,191
6215	290,000	0.35	101,500
6200~6210	20,000	0.10	2,000
6800~7155	14,200	0.10	1,420
	<b>Total</b>		<b>276,424</b>

**IV. Allocating Lab (701341) costs:**

Total Expenses in "701341"			<b>594,801</b>	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101300	0.2600	154,648	
	101600	0.0700	41,636	
	751810	0.6100	362,829	} 0.6700 398,517
	751820	0.0200	11,896	
	751830	0.0400	23,792	
	<b>Total</b>	<b>1.0000</b>	<b>594,801</b>	
JPA %		0.6700		

**V. Allocating Op. Building (701002) costs:**

Total Expenses in "701002"			<b>170,637</b>
Alloc To:	Bus Unit	Ratio	Allocated \$
	101900	0.5000	85,319
	751840	0.5000	85,318
	<b>Total</b>	<b>1.0000</b>	<b>170,637</b>

**VI. Allocating partial Tech Svcs (701350) costs to "701221.7200"**

Total Expenses in "701350"			<b>700,754</b>
Obj. A/C	Amount	Ratio	Allocated \$
	700,754	0.125	87,594
	<b>Total</b>		<b>87,594</b>





**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - SUMMARY**

ACCT #	DESCRIPTION	2012-13 Budgeted	2012-13 Est. Actual	General Manager	Resource Cons Public Outreach	Facilities & Operations	Finance & Administration	JPA Share
<b>Operating Expenses</b>								
5400	Labor	279,913	348,606		338,898		9,708	5,259
5405.1	Utility - Energy	156,000	128,000			128,000		68,295
5405.2	Utility - Telephone	159,670	127,430	1,600	13,045	72,545	40,240	59,947
5405.3	Utility - Gas	25,500	22,320			22,320		11,848
5405.4	Utility - Water	15,500	12,500			12,500		6,396
5410	Supplies / Material	-	-		-			-
5415	Outside Services	-	3,752		3,752			1,108
5430	Capital Outlay	66,550	65,050				65,050	31,768
	Sub-Total	703,133	707,658	1,600	355,695	235,365	114,998	184,621
<b>Maintenance Expenses</b>								
5500	Labor	254,184	281,209		145,361	135,848		69,851
5510	Supplies / Material	291,030	269,464		200,000	69,464		39,479
5510.1	Fuel	120,000	128,300			128,300		58,352
5515	Outside Services	339,000	363,106		46,250	316,856		156,056
5520	Permits / Fees	11,800	9,311			9,311		4,939
5525	Consulting Services	-	-		-	-		-
5530	Capital Outlay	49,115	37,700		-	37,700		18,728
	Sub-Total	1,065,129	1,089,090	-	391,611	697,479	-	347,405
<b>Inventory Expenses</b>								
5536	Inventory Adjustment	13,000	12,000	-	-	-	12,000	6,500
<b>Gen'l Specialty Expenses</b>								
5725	General Supplies/Small Tool	31,750	25,300	-	3,500	21,800	-	11,800
<b>Board Expenses</b>								
6000	Director's Fees	90,000	87,000	87,000				
6005	Director's Benefits	59,120	58,992	58,992				
6010	Director's Conference Expenses	25,000	22,000	22,000				
6015	Director's Miscellaneous	700	600	600				
6020	Election Expense	30,000	21,019	21,019				
	Sub-Total	204,820	189,611	189,611	-	-	-	-
<b>Payroll Expenses</b>								
6100	Staff Salaries	10,008,580	9,771,698	339,457	2,128,313	5,583,401	1,720,527	4,386,844
6102	Staff Overtime	210,300	281,520		45,789	233,765	1,966	129,321
6105	Staff Benefits	4,928,847	4,928,117	122,115	1,050,947	2,897,375	857,680	2,206,159
6110	Staff Taxes	1,006,652	936,211	27,108	165,344	608,001	135,758	430,031
6115	Staff Costs Recovered	(7,225,908)	(7,266,141)		(1,120,555)	(6,012,652)	(132,934)	(3,457,894)
	Sub-Total	8,928,471	8,651,405	488,680	2,269,838	3,309,890	2,582,997	3,694,461
<b>Office Equipment &amp; Supplies</b>								
6200	Forms, Supplies & Postage	154,110	147,950	-	40,250	-	107,700	57,609
6205	Equipment Rental	10,200	8,200				8,200	4,279
6210	Equipment Repairs	1,500	1,000		-		1,000	488
6215	Equipment Maintenance	292,500	326,487		15,000	20,987	290,500	113,750
6220	Outside Services	97,800	102,700		85,200		17,500	9,480
6225	Radio Maintenance Expense	27,500	22,000			22,000		11,917
6230	Safety Equipment	16,350	17,130		2,000	15,130		8,194
6235	Records Management	55,000	50,000	50,000				27,085
6250	Equipment Interest Expense	6,300	6,750				6,750	3,656
	Sub-Total	661,260	682,217	50,000	142,450	58,117	431,650	236,458
<b>Vehicle Maintenance</b>								
6255	Rental Charge - Vehicles	102,008	102,390			102,390		46,568
<b>Professional Services</b>								
6500	Legal Services	87,000	76,000	72,000			4,000	41,169
6505	Legal Advertising	9,500	9,000	9,000				3,250
6516	Other Professional Services	73,600	64,705	24,360	13,745	-	26,600	29,306
6517	Audit Fees	33,400	33,400				33,400	18,093
6522	Management Consultant Fees	92,500	51,000	-			51,000	27,627
	Sub-Total	296,000	234,105	105,360	13,745	-	115,000	119,445
<b>Res Conser/Public Outreach</b>								
6602	School Education Program	20,296	20,046		20,046			10,859
6604	Public Education Program	174,273	174,998		174,998			94,796
6606	Community Group Outreach	25,196	19,984	-	19,984			10,825
6608	Intergovernmental Coordination	10,017	7,501		7,501			4,063
	Sub-Total	229,782	222,529	-	222,529	-	-	120,543

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - SUMMARY**

ACCT #	DESCRIPTION	2012-13 Budgeted	2012-13 Est. Actual	General Manager	Resource Cons Public Outreach	Facilities & Operations	Finance & Administration	JPA Share
<b>Human Resources</b>								
6800	Safety	38,000	20,000		-	-	20,000	10,834
6805	Haz-Mat	-	-				-	-
6810	Recruitment Expense	10,000	28,000				28,000	15,168
6812	Retired Employee Benefits	774,500	789,000				789,000	427,400
6815	Employee Recognition Function	9,500	6,500	4,500			2,000	3,521
6817	Employee Survey Outreach	200	-				-	-
6820	Employee Assistance Program	2,000	-				-	-
6825	Employee Wellness Program	15,000	1,000				1,000	542
6830	Training & Professional Development	139,900	73,403	9,000	19,000	17,653	27,750	34,127
6835	Emergency Preparedness Mat'l & Sup	-	-				-	-
6840	DOT Testing	1,050	1,050				1,050	569
6845	Miscellaneous Personnel Expense	-	-				-	-
6850	Unemployment Insurance Benefit	20,000	10,000				10,000	5,417
6855	Donated Sick Leave	-	-				-	-
6872	Litigation - Outside Services	100,000	100,000	100,000			-	-
6874	Litigation - District	-	-	-			-	-
	Sub-Total	1,110,150	1,028,953	113,500	19,000	17,653	878,800	497,578
<b>Other G&amp;A Expenses</b>								
7100	Provision for Uncollectible Accts	60,000	163,000		163,000			-
7105	Dues, Subscriptions & Memberships	86,305	76,430	73,725	150	-	2,555	20,465
7110	Travel/Misc Staff Expense	1,700	1,384	70	200	450	664	740
7135	General Insurance	825,100	572,113				572,113	309,913
7145	Claims Paid	-	-	-			-	-
7152	LAFCO Charges	15,000	13,198	13,198	-		-	-
7155	Other Expenses	-	-				-	-
	Sub-Total	988,105	826,125	86,993	163,350	450	575,332	331,118
<b>Total Expenses</b>		<b>14,333,608</b>	<b>13,771,383</b>	<b>1,035,744</b>	<b>3,581,718</b>	<b>4,443,144</b>	<b>4,710,777</b>	<b>5,596,497</b>
<b>Allocated Expenses</b>								
7200	Allocated Technical Services	-	-	-	81,459	(81,459)	-	-
7201	Allocated Information Systems	-	-		310,632		(310,632)	-
7202	Allocated Laboratory Services	(609,370)	(535,765)			(535,765)		(358,963)
7204	Allocated Expenses (Vehicle)	-	-	5,375	91,432	(102,182)	5,375	(1,090)
	Allocated Legal Services	(100,000)	(100,000)	(100,000)				
	Allocated Operations Bldg Maint	(211,784)	(192,647)			(192,647)		(96,324)
	Allocated G&A (Internal)	-	1	(127,140)	318,777	774,402	(966,038)	
	Sub-Total	(921,154)	(828,411)	(221,765)	802,300	(137,651)	(1,271,295)	(456,376)
<b>Net Expenses</b>		<b>13,412,454</b>	<b>12,942,972</b>	<b>813,979</b>	<b>4,384,018</b>	<b>4,305,493</b>	<b>3,439,482</b>	<b>5,140,121</b>
<b>G &amp; A Allocation:</b>								
	Potable Water	5,833,262	5,613,029	296,706	2,993,335	1,518,338	804,650	
	Recycled Water	378,737	342,809	26,869	249,423	28,198	38,319	
	Sanitation	1,066,183	1,147,264	111,684	644,234	294,690	96,656	
	Joint Powers Authority	5,392,919	5,139,671	371,736	447,703	1,912,678	2,407,554	
	Capital Projects	741,353	700,199	6,984	49,323	551,589	92,303	
	TOTAL ALLOCATIONS	13,412,454	12,942,972	813,979	4,384,018	4,305,493	3,439,482	

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701112 Board 100% LV	Total General Mgr
<b>Operating Expenses</b>					
5405.2	Utility/Telephone	2,400	1,600	500	1,100
	Sub-Total	2,400	1,600	500	1,100
<b>Board Expenses</b>					
6000	Director's Per Diem	90,000	87,000	87,000	-
6005	Director's Benefits	59,120	58,992	58,992	-
6010	Director's Conference Expenses	25,000	22,000	22,000	-
6015	Director's Miscellaneous	700	600	600	-
6020	Election Expense	30,000	21,019	21,019	-
	Sub-Total	204,820	189,611	189,611	-
<b>Payroll Expenses</b>					
6100	Staff Salaries	352,478	339,457		339,457
6105	Staff Benefits	117,936	122,115		122,115
6110	Staff Taxes	25,680	27,108	4,570	22,538
	Sub-Total	496,094	488,680	4,570	484,110
<b>Office Equipment &amp; Supplies</b>					
6235	Records Management	55,000	50,000		50,000
	Sub-Total	55,000	50,000	-	50,000
<b>Professional Services</b>					
6500	Legal Services	72,000	72,000		72,000
6505	Legal Advertising	9,500	9,000		9,000
6516	Other Professional Services	5,000	24,360	4,360	20,000
6522	Management Consultant Fees	-	-		-
	Sub-Total	86,500	105,360	4,360	101,000
<b>Human Resources</b>					
6815	Employee Recognition Function	4,500	4,500		4,500
6830	Training & Professional Development	10,000	9,000		9,000
6872	Litigation - Outside Services	100,000	100,000		100,000
6874	Litigation - District	-	-		-
	Sub-Total	114,500	113,500	-	113,500
<b>Other G&amp;A Expenses</b>					
7105	Dues, Subscriptions & Memberships	82,500	73,725		73,725
7110	Travel/Misc Staff Expense	100	70		70
7145	Claims Paid	-	-		-
7152	LAFCO Charges	15,000	13,198		13,198
	Sub-Total	97,600	86,993	-	86,993
<b>Total Expenses</b>					
		1,056,914	1,035,744	199,041	836,703
<b>Allocated Expenses</b>					
7204	Allocated Expenses (Vehicle)	5,046	5,375		5,375
	Allocated Legal Services	(100,000)	(100,000)		(100,000)
	Allocated G&A (Internal)	(123,651)	(127,140)	6,601	(133,741)
	Sub-Total	(218,605)	(221,765)	6,601	(228,366)
<b>Net Expenses</b>					
		838,309	813,979	205,642	608,337
G&A Allocations:					
	Potable Water	314,693	296,706	135,728	
	Recycled Water	29,336	26,869	12,925	
	Sanitation	119,095	111,684	56,989	
	Joint Powers Authority	367,666	371,736	-	
	Capital Projects	7,519	6,984	-	
	Total	838,309	813,979	205,642	

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - BOARD OF DIRECTORS AND GENERAL MANAGER**

ACCT #	DESCRIPTION	701121 General Manager	701122 Genl Manager 100% LV	701124 Genl Manager 100% JV	G & A JPA Share
<b>Operating Expenses</b>					
5405.2	Utility/Telephone	-	1,100	-	-
	Sub-Total	-	1,100	-	-
<b>Board Expenses</b>					
6000	Director's Per Diem				
6005	Director's Benefits				
6010	Director's Conference Expenses				
6015	Director's Miscellaneous				
6020	Election Expense				
	Sub-Total	-	-	-	-
<b>Payroll Expenses</b>					
6100	Staff Salaries	339,457			183,884
6105	Staff Benefits	122,115			66,150
6110	Staff Taxes	22,538			12,209
	Sub-Total	484,110	-	-	262,243
<b>Office Equipment &amp; Supplies</b>					
6235	Records Management	50,000			27,085
	Sub-Total	50,000	-	-	27,085
<b>Professional Services</b>					
6500	Legal Services	72,000			39,002
6505	Legal Advertising	6,000	3,000		3,250
6516	Other Professional Services	20,000	-		10,834
6522	Management Consultant Fees	-			-
	Sub-Total	98,000	3,000	-	53,086
<b>Human Resources</b>					
6815	Employee Recognition Function	4,500			2,438
6830	Training & Professional Development	9,000			4,875
6872	Litigation - Outside Services	-	100,000		-
6874	Litigation - District		-		-
	Sub-Total	13,500	100,000	-	7,313
<b>Other G&amp;A Expenses</b>					
7105	Dues, Subscriptions & Memberships	35,225	38,500		19,081
7110	Travel/Misc Staff Expense	70	-	-	38
7145	Claims Paid		-		-
7152	LAFCO Charges		13,198		
	Sub-Total	35,295	51,698	-	19,119
<b>Total Expenses</b>					
		680,905	155,798	-	368,846
<b>Allocated Expenses</b>					
7204	Allocated Expenses (Vehicle)	5,375			2,912
	Allocated Legal Services	-	(100,000)		
	Allocated G&A (Internal)	(139,471)	5,730		
	Sub-Total	(134,096)	(94,270)	-	2,912
<b>Net Expenses</b>					
		546,809	61,528	-	371,758
G&A Allocations:					
	Potable Water	120,368	40,610		
	Recycled Water	10,077	3,867		
	Sanitation	37,644	17,051		
	Joint Powers Authority	371,736	-		
	Capital Projects	6,984	-		
	Total	546,809	61,528		

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701210 RCPO Administration	701220 Cust Sv Admin 100% LV	701221 Cust Svc Ops 100% LV	701223 Rsrc/Wtrshed Conservation
<b>Operating Expenses</b>							
5400	Labor	272,133	338,898			21,561	
5405.2	Utility/Telephone	13,700	13,045	1,200	300	8,000	1,700
5415	Outside Services	-	3,752				
	Sub-Total	285,833	355,695	1,200	300	29,561	1,700
<b>Maintenance Expenses</b>							
5500	Labor	132,122	145,361				
5510	Supplies / Material	200,000	200,000			-	
5515	Outside Services	50,000	46,250				
	Sub-Total	382,122	391,611	-	-	-	-
<b>Gen'l Specialty Expenses</b>							
5725	General Supplies/Small Tool	6,500	3,500			2,500	
	Sub-Total	6,500	3,500	-	-	2,500	-
<b>Payroll Expenses</b>							
6100	Staff Salaries	2,195,133	2,128,313	258,326	132,312	846,018	330,772
6102	Staff Overtime	38,283	45,789	-		39,965	5,464
6105	Staff Benefits	1,052,243	1,050,947	113,368	45,913	493,143	149,274
6110	Staff Taxes	174,274	165,344	11,989	8,534	73,872	24,680
6115	Staff Costs Recovered	(1,047,611)	(1,120,555)	(19,545)		(519,014)	(182,750)
	Sub-Total	2,412,322	2,269,838	364,138	186,759	933,984	327,440
<b>Office Equipment &amp; Supplies</b>							
6200	Forms, Supplies & Postage	40,200	40,250	-	-	40,000	
6210	Equipment Repairs	500	-			-	
6215	Equipment Maintenance	1,500	15,000			15,000	
6220	Outside Services	85,200	85,200			85,000	
6230	Safety Equipment	2,500	2,000			2,000	
	Sub-Total	129,900	142,450	-	-	142,000	-
<b>Professional Services</b>							
6516	Other Professional Services	55,000	13,745		6,245	-	
	Sub-Total	55,000	13,745	-	6,245	-	-
<b>Res Conser/Public Outreach</b>							
6602	School Education Program	20,296	20,046				
6604	Public Education Program	174,273	174,998				
6606	Community Group Outreach	25,196	19,984				
6608	Intergovernmental Coordination	10,017	7,501				
	Sub-Total	229,782	222,529	-	-	-	-
<b>Human Resources</b>							
6830	Training & Professional Development	21,000	19,000	2,000	-	8,000	1,500
	Sub-Total	21,000	19,000	2,000	-	8,000	1,500
<b>Other G&amp;A Expenses</b>							
7100	Provision for Uncollectible Accts	60,000	163,000			163,000	
7105	Dues, Subscriptions & Memberships	450	150	-	-	-	150
7110	Travel/Misc Staff Expense	250	200	200	-	-	-
7152	LAFCO Charges	-	-				
	Sub-Total	60,700	163,350	200	-	163,000	150
<b>Total Expenses</b>							
		3,583,159	3,581,718	367,538	193,304	1,279,045	330,790
<b>Allocated Expenses</b>							
7200	Allocated Technical Services-LV	99,763	81,459			81,459	
7201	Allocated Information Systems	272,567	310,632			310,632	
7204	Allocated Expenses (Vehicle)	85,828	91,432			75,307	5,375
	Allocated G&A (Internal)	331,954	318,777	(138,963)	(193,304)	436,624	115,459
	Sub-Total	790,112	802,300	(138,963)	(193,304)	904,022	120,834
<b>Net Expenses</b>							
		4,373,271	4,384,018	228,575	-	2,183,067	451,624
<b>G&amp;A Allocations:</b>							
	Potable Water	2,945,305	2,993,335	20,339	-	1,681,815	260,025
	Recycled Water	252,054	249,423	2,106	-	50,802	164,228
	Sanitation	604,728	644,234	7,045	-	442,497	-
	Joint Powers Authority	518,136	447,703	199,085	-	-	-
	Capital Projects	53,048	49,323	-	-	7,953	27,371
	Total	4,373,271	4,384,018	228,575	-	2,183,067	451,624

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET**

**INTERNAL SERVICE - RESOURCE CONSERVATION / PUBLIC OUTREACH**

ACCT #	DESCRIPTION	701224	701226	701230	701240	G & A
		Meter Service 100% LV	Cust Svc Progs 100% LV	RCPO Public Info	GIS/New Cust 100% LV	JPA Share
<b>Operating Expenses</b>						
5400	Labor	317,337		-		-
5405.2	Utility/Telephone		1,000	845	-	1,108
5415	Outside Services	3,752				-
	Sub-Total	321,089	1,000	845	-	1,108
<b>Maintenance Expenses</b>						
5500	Labor	145,361				-
5510	Supplies / Material	200,000				-
5515	Outside Services	46,250	-			-
	Sub-Total	391,611	-	-	-	-
<b>Gen'l Specialty Expenses</b>						
5725	General Supplies/Small Tool		1,000			-
	Sub-Total	-	1,000	-	-	-
<b>Payroll Expenses</b>						
6100	Staff Salaries		247,550	313,335	-	309,669
6102	Staff Overtime		135	225	-	122
6105	Staff Benefits		109,535	139,714	-	137,095
6110	Staff Taxes		23,054	23,215	-	19,070
6115	Staff Costs Recovered		(143,122)	(256,124)	-	(149,330)
	Sub-Total	-	237,152	220,365	-	316,626
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage			250	-	135
6210	Equipment Repairs					-
6215	Equipment Maintenance					-
6220	Outside Services		200			-
6230	Safety Equipment		-			-
	Sub-Total	-	200	250	-	135
<b>Professional Services</b>						
6516	Other Professional Services			7,500	-	4,063
	Sub-Total	-	-	7,500	-	4,063
<b>Res Conser/Public Outreach</b>						
6602	School Education Program			20,046		10,859
6604	Public Education Program			174,998		94,796
6606	Community Group Outreach			19,984		10,825
6608	Intergovernmental Coordination			7,501		4,063
	Sub-Total	-	-	222,529	-	120,543
<b>Human Resources</b>						
6830	Training & Professional Development		-	7,500	-	5,146
	Sub-Total	-	-	7,500	-	5,146
<b>Other G&amp;A Expenses</b>						
7100	Provision for Uncollectible Accts					-
7105	Dues, Subscriptions & Memberships			-	-	-
7110	Travel/Misc Staff Expense			-	-	108
7152	LAFCO Charges					-
	Sub-Total	-	-	-	-	108
<b>Total Expenses</b>		712,700	239,352	458,989	-	447,729
<b>Allocated Expenses</b>						
7200	Allocated Technical Services-LV					-
7201	Allocated Information Systems					-
7204	Allocated Expenses (Vehicle)		10,750		-	-
	Allocated G&A (Internal)	109,827	109,595	(120,461)	-	-
	Sub-Total	109,827	120,345	(120,461)	-	-
<b>Net Expenses</b>		822,527	359,697	338,528	-	447,729
G&A Allocations:						
	Potable Water	798,868	163,287	69,001	-	
	Recycled Water	23,659	4,836	3,792	-	
	Sanitation	-	191,574	3,118	-	
	Joint Powers Authority	-	-	248,618	-	
	Capital Projects	-	-	13,999	-	
	Total	822,527	359,697	338,528	-	

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701001 Headquarter Building	701002 Operation Building	701310 Facilities Management
<b>Operating Expenses</b>						
5405.1	Utility - Energy	156,000	128,000	103,000	25,000	
5405.2	Utility - Telephone	103,370	72,545	59,054	950	1,050
5405.3	Utility - Gas	25,500	22,320	16,500	5,820	
5405.4	Utility - Water	15,500	12,500	3,500	9,000	
	Sub-Total	<u>300,370</u>	<u>235,365</u>	<u>182,054</u>	<u>40,770</u>	<u>1,050</u>
<b>Maintenance Expenses</b>						
5500	Labor	122,062	135,848	69,465	44,927	
5510	Supplies / Material	91,030	69,464	5,400	8,350	
5510.1	Fuel	120,000	128,300			
5515	Outside Services	289,000	316,856	97,000	61,400	
5520	Permits / Fees	11,800	9,311	-	2,200	
5530	Capital Outlay	49,115	37,700	-	35,000	
	Sub-Total	<u>683,007</u>	<u>697,479</u>	<u>171,865</u>	<u>151,877</u>	<u>-</u>
<b>Gen'l Specialty Expenses</b>						
5725	General Supplies/Small Tool	25,250	21,800			
	Sub-Total	<u>25,250</u>	<u>21,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Payroll Expenses</b>						
6100	Staff Salaries	5,689,762	5,583,401			296,448
6102	Staff Overtime	147,133	233,765			-
6105	Staff Benefits	2,916,936	2,897,375			130,898
6110	Staff Taxes	663,362	608,001			22,265
6115	Staff Costs Recovered	(6,040,042)	(6,012,652)			
	Sub-Total	<u>3,377,151</u>	<u>3,309,890</u>	<u>-</u>	<u>-</u>	<u>449,611</u>
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage	-	-			
6220	Outside Services	-	20,987			1,440
6225	Radio Maintenance Expense	27,500	22,000			
6230	Safety Equipment	13,850	15,130			
	Sub-Total	<u>41,350</u>	<u>58,117</u>	<u>-</u>	<u>-</u>	<u>1,440</u>
<b>Vehicle Maintenance</b>						
6255	Rental Charge - Vehicles	102,008	102,390			
	Sub-Total	<u>102,008</u>	<u>102,390</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Human Resources</b>						
6830	Training & Professional Development	32,200	17,653			5,000
	Sub-Total	<u>32,200</u>	<u>17,653</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
<b>Other G&amp;A Expenses</b>						
7105	Dues, Subscriptions & Memberships	-	-			
7110	Travel/Misc Staff Expense	950	450			250
	Sub-Total	<u>950</u>	<u>450</u>	<u>-</u>	<u>-</u>	<u>250</u>
<b>Total Expenses</b>		<u>4,562,286</u>	<u>4,443,144</u>	<u>353,919</u>	<u>192,647</u>	<u>457,351</u>
<b>Allocated Expenses</b>						
7200	Allocated Technical Services-LV	(99,763)	(81,459)			
7202	Allocated Laboratory Expenses	(609,370)	(535,765)			
7204	Allocated Expenses (Vehicle)	(95,920)	(102,182)			5,375
	Allocated Operations Bldg Maint	(211,784)	(192,647)		(192,647)	
	Allocated G&A (Internal)	830,818	774,402	(162,213)	64,393	107,384
	Sub-Total	<u>(186,019)</u>	<u>(137,651)</u>	<u>(162,213)</u>	<u>(128,254)</u>	<u>112,759</u>
<b>Net Expenses</b>		<u>4,376,267</u>	<u>4,305,493</u>	<u>191,706</u>	<u>64,393</u>	<u>570,110</u>
G&A Allocations:						
	Potable Water	1,655,741	1,518,338	-	64,392	245,077
	Recycled Water	42,679	28,198	-	-	13,491
	Sanitation	198,386	294,690	-	-	11,094
	Joint Powers Authority	1,899,823	1,912,678	191,706	1	250,644
	Capital Projects	579,638	551,589	-	-	49,804
	Total	<u>4,376,267</u>	<u>4,305,493</u>	<u>191,706</u>	<u>64,393</u>	<u>570,110</u>

JPA Adopted Budget



**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701320 Facilities Fac Mnt Adm	701321 Facilities Maintenance	701322 Facilities Construction	701325 Fleet Maintenance	701326 Electrical/ Instrumentation
<b>Operating Expenses</b>						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	140	2,164	1,574	345	1,900
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>140</u>	<u>2,164</u>	<u>1,574</u>	<u>345</u>	<u>1,900</u>
<b>Maintenance Expenses</b>						
5500	Labor		-	-	21,456	-
5510	Supplies / Material				23,000	
5510.1	Fuel				128,300	
5515	Outside Services				155,000	
5520	Permits / Fees				4,300	
5530	Capital Outlay		-		2,700	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>334,756</u>	<u>-</u>
<b>Gen'l Specialty Expenses</b>						
5725	General Supplies/Small Tool		4,850	7,500		5,000
	Sub-Total	<u>-</u>	<u>4,850</u>	<u>7,500</u>	<u>-</u>	<u>5,000</u>
<b>Payroll Expenses</b>						
6100	Staff Salaries	130,131	601,066	449,193	70,508	528,289
6102	Staff Overtime	-	9,519	38,555	-	10,244
6105	Staff Benefits	58,267	341,841	239,353	38,090	276,297
6110	Staff Taxes	11,204	67,823	54,955	8,039	66,852
6115	Staff Costs Recovered		(960,155)	(671,268)	-	(648,548)
	Sub-Total	<u>199,602</u>	<u>60,094</u>	<u>110,788</u>	<u>116,637</u>	<u>233,134</u>
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage					
6220	Outside Services		-			
6225	Radio Maintenance Expense	-				22,000
6230	Safety Equipment		3,820	1,100		3,000
	Sub-Total	<u>-</u>	<u>3,820</u>	<u>1,100</u>	<u>-</u>	<u>25,000</u>
<b>Vehicle Maintenance</b>						
6255	Rental Charge - Vehicles				102,390	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,390</u>	<u>-</u>
<b>Human Resources</b>						
6830	Training & Professional Development	150	2,300	575		1,000
	Sub-Total	<u>150</u>	<u>2,300</u>	<u>575</u>	<u>-</u>	<u>1,000</u>
<b>Other G&amp;A Expenses</b>						
7105	Dues, Subscriptions & Memberships					
7110	Travel/Misc Staff Expense	-	-	-	-	50
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u>
<b>Total Expenses</b>		<u>199,892</u>	<u>73,228</u>	<u>121,537</u>	<u>554,128</u>	<u>266,084</u>
<b>Allocated Expenses</b>						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses					
7204	Allocated Expenses (Vehicle)	3,768	80,736	145,348	(554,128)	48,375
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	51,846	2,540	43,311	-	31,137
	Sub-Total	<u>55,614</u>	<u>83,276</u>	<u>188,659</u>	<u>(554,128)</u>	<u>79,512</u>
<b>Net Expenses</b>		<u>255,506</u>	<u>156,504</u>	<u>310,196</u>	<u>-</u>	<u>345,596</u>
G&A Allocations:						
	Potable Water	111,382	62,461	150,531	-	160,989
	Recycled Water	6,131	-	8,286	-	290
	Sanitation	5,042	10,645	6,814	-	13,274
	Joint Powers Authority	110,316	83,398	144,565	-	170,332
	Capital Projects	22,635	-	-	-	711
	Total	<u>255,506</u>	<u>156,504</u>	<u>310,196</u>	<u>-</u>	<u>345,596</u>
JPA Adopted Budget		<u>255,506</u>	<u>156,504</u>	<u>310,196</u>	<u>-</u>	<u>345,596</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701330 Facilities Wtr Admin	701331 Facilities Production	701340 Facilities Wtr Rclm Adm	701341 Facilities Laboratory	701342 Facilities Treatment
<b>Operating Expenses</b>						
5405.1	Utility - Energy					
5405.2	Utility - Telephone	60	3,000	200	200	198
5405.3	Utility - Gas					
5405.4	Utility - Water					
	Sub-Total	<u>60</u>	<u>3,000</u>	<u>200</u>	<u>200</u>	<u>198</u>
<b>Maintenance Expenses</b>						
5500	Labor					
5510	Supplies / Material				32,714	
5510.1	Fuel					
5515	Outside Services				3,456	
5520	Permits / Fees				2,811	
5530	Capital Outlay				-	
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,981</u>	<u>-</u>
<b>Gen'l Specialty Expenses</b>						
5725	General Supplies/Small Tool		4,250		-	-
	Sub-Total	<u>-</u>	<u>4,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Payroll Expenses</b>						
6100	Staff Salaries	73,311	825,349	281,003	430,631	726,486
6102	Staff Overtime	-	43,871	-	18,032	82,027
6105	Staff Benefits	38,801	456,210	140,409	207,547	362,442
6110	Staff Taxes	4,380	102,726	25,197	47,149	83,394
6115	Staff Costs Recovered	(639)	(1,185,841)	(4,423)	(217,900)	(1,122,688)
	Sub-Total	<u>115,853</u>	<u>242,315</u>	<u>442,186</u>	<u>485,459</u>	<u>131,661</u>
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage			-		
6220	Outside Services			17,634		
6225	Radio Maintenance Expense	-				
6230	Safety Equipment		975		225	2,634
	Sub-Total	<u>-</u>	<u>975</u>	<u>17,634</u>	<u>225</u>	<u>2,634</u>
<b>Vehicle Maintenance</b>						
6255	Rental Charge - Vehicles					
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Human Resources</b>						
6830	Training & Professional Development	200	1,700	2,070	150	2,600
	Sub-Total	<u>200</u>	<u>1,700</u>	<u>2,070</u>	<u>150</u>	<u>2,600</u>
<b>Other G&amp;A Expenses</b>						
7105	Dues, Subscriptions & Memberships					
7110	Travel/Misc Staff Expense	-	-	-	-	-
	Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>		<u>116,113</u>	<u>252,240</u>	<u>462,090</u>	<u>525,015</u>	<u>137,093</u>
<b>Allocated Expenses</b>						
7200	Allocated Technical Services-LV					
7202	Allocated Laboratory Expenses				(535,765)	
7204	Allocated Expenses (Vehicle)	1,607	91,487	5,375	10,750	21,500
	Allocated Operations Bldg Maint					
	Allocated G&A (Internal)	29,286	83,137	(214,255)	369,657	104,017
	Sub-Total	<u>30,893</u>	<u>174,624</u>	<u>(208,880)</u>	<u>(155,358)</u>	<u>125,517</u>
<b>Net Expenses</b>		<u>147,006</u>	<u>426,864</u>	<u>253,210</u>	<u>369,657</u>	<u>262,610</u>
G&A Allocations:						
	Potable Water	83,242	240,679	-	369,657	-
	Recycled Water	-	-	-	-	-
	Sanitation	-	-	-	-	176,706
	Joint Powers Authority	63,764	186,185	253,210	-	85,904
	Capital Projects	-	-	-	-	-
	Total	<u>147,006</u>	<u>426,864</u>	<u>253,210</u>	<u>369,657</u>	<u>262,610</u>
JPA Adopted Budget		<u>147,006</u>	<u>426,864</u>	<u>253,210</u>	<u>369,657</u>	<u>262,610</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - FACILITIES AND OPERATIONS**

ACCT #	DESCRIPTION	701343 Facilities Composting	701350 Technical Services	Total JPA Share
<b>Operating Expenses</b>				
5405.1	Utility - Energy			68,295
5405.2	Utility - Telephone	1,027	683	39,208
5405.3	Utility - Gas			11,848
5405.4	Utility - Water			6,396
	Sub-Total	1,027	683	125,747
<b>Maintenance Expenses</b>				
5500	Labor			69,851
5510	Supplies / Material			39,479
5510.1	Fuel			58,352
5515	Outside Services			156,056
5520	Permits / Fees			4,939
5530	Capital Outlay			18,728
	Sub-Total	-	-	347,405
<b>Gen'l Specialty Expenses</b>				
5725	General Supplies/Small Tool	75	125	11,800
	Sub-Total	75	125	11,800
<b>Payroll Expenses</b>				
6100	Staff Salaries	445,267	725,719	3,024,512
6102	Staff Overtime	20,109	11,408	128,171
6105	Staff Benefits	254,362	352,858	1,568,933
6110	Staff Taxes	50,268	63,749	330,388
6115	Staff Costs Recovered	(694,699)	(506,491)	(3,250,714)
	Sub-Total	75,307	647,243	1,801,290
<b>Office Equipment &amp; Supplies</b>				
6200	Forms, Supplies & Postage		-	-
6220	Outside Services		1,913	11,369
6225	Radio Maintenance Expense			11,917
6230	Safety Equipment	2,926	450	8,194
	Sub-Total	2,926	2,363	31,480
<b>Vehicle Maintenance</b>				
6255	Rental Charge - Vehicles			46,568
	Sub-Total	-	-	46,568
<b>Human Resources</b>				
6830	Training & Professional Development	800	1,108	9,507
	Sub-Total	800	1,108	9,507
<b>Other G&amp;A Expenses</b>				
7105	Dues, Subscriptions & Memberships			-
7110	Travel/Misc Staff Expense		150	234
	Sub-Total	-	150	234
<b>Total Expenses</b>		80,135	651,672	2,374,031
<b>Allocated Expenses</b>				
7200	Allocated Technical Services-LV		(81,459)	-
7202	Allocated Laboratory Expenses			(358,963)
7204	Allocated Expenses (Vehicle)	21,500	16,125	(6,914)
	Allocated Operations Bldg Maint			(96,324)
	Allocated G&A (Internal)	24,532	239,630	-
	Sub-Total	46,032	174,296	(462,200)
<b>Net Expenses</b>		126,167	825,968	1,911,831
G&A Allocations:				
	Potable Water	-	29,928	
	Recycled Water	-	-	
	Sanitation	71,115	-	
	Joint Powers Authority	55,052	317,601	
	Capital Projects	-	478,439	
	Total	126,167	825,968	

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
<b>Operating Expenses</b>						
5400	Labor	7,780	9,708			
5405.2	Utility - Telephone	40,200	40,240	-	40,000	
5430	Capital Outlay	66,550	65,050		64,050	1,000
	Sub-Total	114,530	114,998	-	104,050	1,000
<b>Inventory Expenses</b>						
5536	Inventory Adjustment	13,000	12,000			
<b>Payroll Expenses</b>						
6100	Staff Salaries	1,771,207	1,720,527	254,044	583,626	198,411
6102	Staff Overtime	24,884	1,966	-	342	547
6105	Staff Benefits	841,732	857,680	105,833	282,661	94,257
6110	Staff Taxes	143,336	135,758	12,377	47,776	19,686
6115	Staff Costs Recovered	(138,255)	(132,934)	-	(130,699)	
	Sub-Total	2,642,904	2,582,997	372,254	783,706	312,901
<b>Office Equipment &amp; Supplies</b>						
6200	Forms, Supplies & Postage	113,910	107,700	90,000	16,000	300
6205	Equipment Rental	10,200	8,200	5,200	3,000	
6210	Equipment Repairs	1,000	1,000		1,000	
6215	Equipment Maintenance	291,000	290,500	500	290,000	
6220	Outside Services	12,600	17,500	3,500		8,000
6250	Equipment Interest Expense	6,300	6,750		6,750	
	Sub-Total	435,010	431,650	99,200	316,750	8,300
<b>Professional Services</b>						
6500	Legal Services	15,000	4,000			4,000
6516	Other Professional Services	13,600	26,600	1,600	25,000	
6517	Audit Fees	33,400	33,400	33,400		
6522	Management Consultant Fees	92,500	51,000	35,000		16,000
	Sub-Total	154,500	115,000	70,000	25,000	20,000
<b>Human Resources</b>						
6800	Safety	38,000	20,000			20,000
6810	Recruitment Expense	10,000	28,000			28,000
6812	Retired Employee Benefits	774,500	789,000			789,000
6815	Employee Recognition Function	5,000	2,000			2,000
6817	Employee Survey Outreach	200	-			-
6820	Employee Assistance Program	2,000	-			-
6825	Employee Wellness Program	15,000	1,000			1,000
6830	Training & Professional Development	76,700	27,750	9,500	8,000	6,000
6840	DOT Testing	1,050	1,050			1,050
6850	Unemployment Insurance Benefit	20,000	10,000			10,000
6855	Donated Sick Leave	-	-			-
6874	Litigation - District	-	-			-
	Sub-Total	942,450	878,800	9,500	8,000	857,050
<b>Other G&amp;A Expenses</b>						
7105	Dues, Subscriptions & Memberships	3,355	2,555	655		800
7110	Travel/Misc Staff Expense	400	664	200	200	64
7135	Property Insurance	825,100	30,768	30,768		
7135	Liability Insurance	-	216,905	216,905		
7135	Auto Insurance	-	20,779	20,779		
7135	Earthquake Insurance	-	55,052	55,052		
7135	Excess	-	248,609	248,609		
7145	Claims Paid	-	-			-
7155	Other Expenses	-	-			-
	Sub-Total	828,855	575,332	572,968	200	864
<b>Total Expenses</b>		<b>5,131,249</b>	<b>4,710,777</b>	<b>1,123,922</b>	<b>1,237,706</b>	<b>1,200,115</b>

JPA Adopted Budget

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
<b>Operating Expenses</b>				
5400	Labor	-	9,708	5,259
5405.2	Utility - Telephone	240		19,631
5430	Capital Outlay			31,768
	Sub-Total	240	9,708	56,658
<b>Inventory Expenses</b>				
5536	Inventory Adjustment		12,000	6,500
<b>Payroll Expenses</b>				
6100	Staff Salaries	684,446		868,779
6102	Staff Overtime	1,077		1,028
6105	Staff Benefits	374,929		433,981
6110	Staff Taxes	55,919		68,364
6115	Staff Costs Recovered	(2,235)		(57,850)
	Sub-Total	1,114,136	-	1,314,302
<b>Office Equipment &amp; Supplies</b>				
6200	Forms, Supplies & Postage	1,400		57,474
6205	Equipment Rental			4,279
6210	Equipment Repairs			488
6215	Equipment Maintenance			102,381
6220	Outside Services	6,000		9,480
6250	Equipment Interest Expense			3,656
	Sub-Total	7,400	-	177,758
<b>Professional Services</b>				
6500	Legal Services			2,167
6516	Other Professional Services			14,409
6517	Audit Fees			18,093
6522	Management Consultant Fees			27,627
	Sub-Total	-	-	62,296
<b>Human Resources</b>				
6800	Safety			10,834
6810	Recruitment Expense			15,168
6812	Retired Employee Benefits			427,400
6815	Employee Recognition Function			1,083
6817	Employee Survey Outreach			-
6820	Employee Assistance Program			-
6825	Employee Wellness Program			542
6830	Training & Professional Development	4,250		14,599
6840	DOT Testing			569
6850	Unemployment Insurance Benefit			5,417
6855	Donated Sick Leave			-
6874	Litigation - District			-
	Sub-Total	4,250	-	475,612
<b>Other G&amp;A Expenses</b>				
7105	Dues, Subscriptions & Memberships	1,100		1,384
7110	Travel/Misc Staff Expense	200		360
7135	Property Insurance			16,667
7135	Liability Insurance			117,497
7135	Auto Insurance			11,256
7135	Earthquake Insurance			29,822
7135	Excess			134,671
7145	Claims Paid			-
7155	Other Expenses			-
	Sub-Total	1,300	-	311,657
<b>Total Expenses</b>		1,127,326	21,708	2,404,783

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
 FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
 INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	2012-13 Budget	2012-13 Estimated Actual	701410 Fin & Adm Admin	701420 Fin & Adm Info Systems	701430 Fin & Adm Human Res
	<b>Allocated Expenses</b>	-	-			
7201	Allocated Information Systems	(272,567)	(310,632)		(310,632)	
7204	Allocated Expenses (Vehicle)	5,046	5,375		5,375	
	Allocated G&A (Internal)	(1,039,121)	(966,038)	(250,554)	(284,418)	(382,433)
	Sub-Total	<u>(1,306,642)</u>	<u>(1,271,295)</u>	<u>(250,554)</u>	<u>(589,675)</u>	<u>(382,433)</u>
	<b>Net Expenses</b>	<u>3,824,607</u>	<u>3,439,482</u>	<u>873,368</u>	<u>648,031</u>	<u>817,682</u>

G&A Allocations:

Potable Water	917,523	804,650	181,727	93,422	128,635
Recycled Water	54,668	38,319	17,345	5,134	7,070
Sanitation	143,974	96,656	65,503	4,222	5,814
Joint Powers Authority	2,607,294	2,407,554	608,793	526,299	650,064
Capital Projects	101,148	92,303	-	18,954	26,099
Total	<u>3,824,607</u>	<u>3,439,482</u>	<u>873,368</u>	<u>648,031</u>	<u>817,682</u>

**LAS VIRGENES MUNICIPAL WATER DISTRICT  
 FY 2012-13 ESTIMATED ACTUAL WORKSHEET  
 INTERNAL SERVICE - FINANCE AND ADMINISTRATION**

ACCT #	DESCRIPTION	701440 Fin & Adm Accounting	701004 Fin & Adm Warehouse	Total JPA Share
<b>Allocated Expenses</b>				
7201	Allocated Information Systems			-
7204	Allocated Expenses (Vehicle)			2,912
	Allocated G&A (Internal)	(26,925)	(21,708)	
	Sub-Total	<u>(26,925)</u>	<u>(21,708)</u>	<u>2,912</u>
	<b>Net Expenses</b>	<u>1,100,401</u>	<u>-</u>	<u>2,407,695</u>

G&A Allocations:

Potable Water	400,866	-
Recycled Water	8,770	-
Sanitation	21,117	-
Joint Powers Authority	622,398	-
Capital Projects	47,250	-
Total	<u>1,100,401</u>	<u>-</u>

**G & A Allocations Estimated Actual - FY 2012-13**

**I Labor Hour Ratio**

Division	Hours	Ratio (Formula)	Ratio (Value)
LV	36,380	40.5271%	<b>40.53%</b>
JPA	48,624	54.1669%	<b>54.17%</b>
CIP's	4,763	5.3060%	<b>5.30%</b>
<b>Total</b>	<b>89,767</b>	<b>100.0000%</b>	<b>100.00%</b>

**II Allocation Ratio for Vehicle Expenses (701325)**

Total Expenses in "701325"				
			<b>554,128</b>	
Alloc To:	Bus Unit	Ratio	Allocated \$	JPA Share
	701121	0.0097	5,375	0.005254
	701221	0.1359	75,307	
	701223	0.0097	5,375	
	701226	0.0194	10,750	
	701240	0.0000	0	
	701310	0.0097	5,375	0.005254
	701320	0.0068	3,768	0.003684
	701321	0.1457	80,736	0.078926
	701322	0.2623	145,348	0.142088
	701326	0.0873	48,375	0.047290
	701330	0.0029	1,607	0.001571
	701331	0.1651	91,487	0.089435
	701340	0.0097	5,375	0.005254
	701341	0.0194	10,750	0.012998
	701342	0.0388	21,500	0.021018
	701343	0.0388	21,500	0.021018
	701350	0.0291	16,125	0.015763
	701420	0.0097	5,375	0.005254
	<b>Total</b>	<b>1.0000</b>	<b>554,128</b>	<b>0.454809</b>

**III Allocating partial IS (701420) costs to "701221.7201"**

Obj. A/C	Amount	Ratio	Allocated \$
5400~5530	104,050	0.10	10,405
6100~6115	783,706	0.25	195,927
6215	290,000	0.35	101,500
6200~6210	20,000	0.10	2,000
6830	8,000	0.10	800
<b>Total</b>			<b>310,632</b>

**IV Allocating Lab (701341) costs:**

Total Expenses in "701341"				
			<b>535,765</b>	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101300	0.2600	139,299	
	101600	0.0700	37,504	
	751810	0.6100	326,816	} 0.6700 358,962
	751820	0.0200	10,715	
	751830	0.0400	21,431	
	<b>Total</b>	<b>1.0000</b>	<b>535,765</b>	
JPA %			0.6700	

**V Allocating Op. Building (701002) costs:**

Total Expenses in "701002"				
			<b>192,647</b>	
Alloc To:	Bus Unit	Ratio	Allocated \$	
	101900	0.5000	96,324	
	751840	0.5000	96,323	
	<b>Total</b>	<b>1.0000</b>	<b>192,647</b>	

**VI Allocating partial Tech Svcs (701350) costs to "701221.7200"**

Total Expenses in "701350"				
			<b>651,672</b>	
Obj. A/C	Amount	Ratio	Allocated \$	
	651,672	0.125	81,459	
<b>Total</b>			<b>81,459</b>	



# CAPITAL IMPROVEMENT PROJECTS

Each year the District prepares a Five-Year Infrastructure Investment Plan as a planning document used to identify the future facility improvements or replacement projects required by the District to maintain and improve the level of service to customers, or to achieve regulatory compliance. Annual funding approval is requested based on funding availability, priority of need and overall justification. Many projects span multiple fiscal years from design through construction and to the acceptance and ultimate use of the facility. The District appropriates funds as needed on an annual basis for the length of a project. If unforeseen delays in work result in an appropriation remaining unspent on a continuing project at the end of the fiscal year, that unspent appropriation will continue to be available for that project until the project is completed or cancelled. The projected annual expenditures shown in the following pages represent the total working capital requirements needed to complete the projects as scheduled. The FY13-14 Appropriations amounts represent additional funds needed in the upcoming year.

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

## Priority 1 – Essential Projects

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

## Priority 2 – Necessary Projects

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

## Priority 3 – Desirable or Deferrable Projects

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

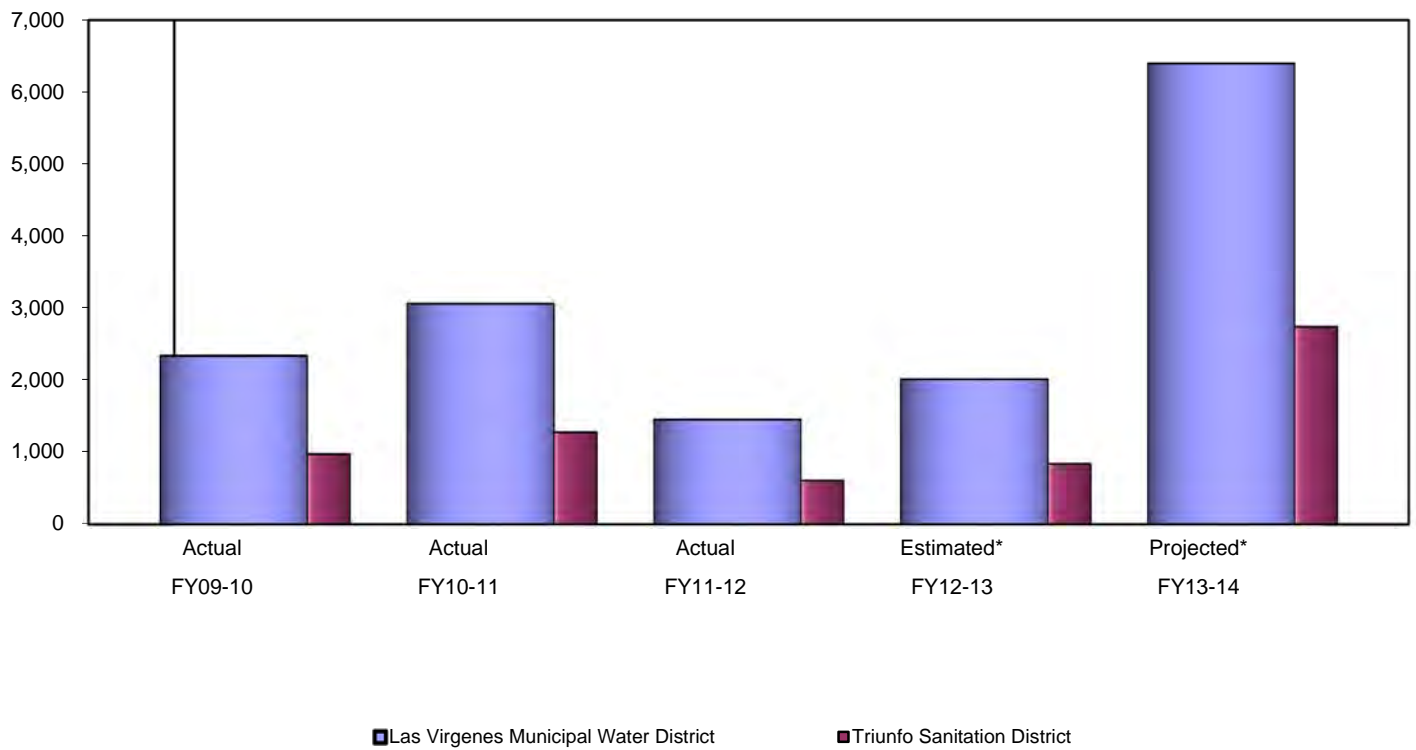
Projects identified in the Las Virgenes – Triunfo Joint Powers Authority Infrastructure Investment Plan have shared funding responsibility of the District and Triunfo Sanitation District consistent with the Joint Powers Authority Agreement. Allocation of costs between the two agencies for Joint Powers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

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

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

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

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Estimated*	FY13-14 Projected*
<b>Las Virgenes Municipal Water District</b>	2,335	3,058	1,451	2,010	6,401
<b>Triunfo Sanitation District</b>	972	1,274	604	837	2,738
	<b>3,307</b>	<b>4,332</b>	<b>2,055</b>	<b>2,847</b>	<b>9,139</b>



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

# Las Virgenes - Triunfo Joint Powers Authority

## Working Capital Requirements

### Capital Improvement Projects

#### FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10257	Combined Heat and Power (CHP) Project	\$280,000	\$195,423	\$12,077	\$0	\$0	\$0
10387	Rancho Material Handling Improvements	\$116,000	\$13,340	\$1,068	\$0	\$0	\$0
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$556,030	\$506,559	\$13,403	\$0	\$0	\$0
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$185,000	\$1,548	\$69,447	\$114,005	\$50,000	\$164,005
10446	Buffer Land at Rancho	\$250,000	\$0	\$0	\$250,000	\$0	\$250,000
10448	Rancho Polymer Feed System Rehabilitation	\$121,000	\$6,936	\$49,403	\$0	\$0	\$0
10451	Tapia Gate and Drive Replacement	\$420,000	\$335,769	\$70,275	\$0	\$0	\$0
10453	Tapia and Rancho Vulnerability Assessment	\$50,000	\$0	\$0	\$0	\$0	\$0
10457	Tapia Alternative Disinfection Improvements	\$1,718,532	\$338,756	\$1,015,200	\$364,576	\$0	\$364,576
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$827,770	\$562,716	\$481,945	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$6,841,790	\$276,031	\$519,070	\$6,046,689	\$0	\$6,046,689
10489	Rancho Digester Heating System Evaluation	\$0	\$0	\$0	\$0	\$0	\$0
10492	Groundwater Supplement Study - Recycled Water	\$25,000	\$0	\$0	\$0	\$0	\$0
10493	Tapia: Sludge Screening	\$385,000	\$0	\$0	\$0	\$0	\$0
10499	Tapia Grit Cyclone Conveyor System	\$150,000	\$0	\$0	\$0	\$0	\$0
10502	Rancho Miscellaneous Equipment - FY 11-12	\$35,000	\$7,375	\$9,429	\$0	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$343,000	\$0	\$0	\$343,000	\$342,000	\$685,000
10513	Tapia Gate and Drive Replacement	\$160,000	\$0	\$0	\$160,000	\$182,000	\$342,000
10515	Sanitation Master Plan Update	\$62,500	\$0	\$35,660	\$26,840	\$0	\$26,840
10516	Recycled Water Master Plan	\$62,500	\$0	\$44,763	\$17,737	\$0	\$17,737
10519	Miscellaneous CIP (Bandsaw)	\$10,000	\$0	\$10,000	\$0	\$0	\$0

# Las Virgenes - Triunfo Joint Powers Authority

## Working Capital Requirements

### Capital Improvement Projects

#### FY12-13 and FY13-14

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY12-13	Projected Carryover July 1, 2013	FY13-14 Appropriations	FY13-14 Working Capital Requirement
10520	SCADA System Communication Upgrades	\$46,550	\$0	\$0	\$46,550	\$46,550	\$93,100
10522	Reservoir #2 Improvements (Lining Cover)	\$50,000	\$0	\$49,549	\$0	\$0	\$0
10523	Rancho Las Virgenes: Ovation Upgrade	\$750,000	\$0	\$431,500	\$0	\$0	\$0
10534	Rancho Solar Project	\$50,000	\$0	\$33,850	\$16,150	\$20,000	\$36,150
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$0	\$0	\$0	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
10538	Tapia Channel Mixing Improvements	\$0	\$0	\$0	\$0	\$454,000	\$454,000
10540	Lost Hills Overpass Recycled Water Main Relocation	\$0	\$0	\$0	\$0	\$355,000	\$355,000
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$0	\$0	\$0	\$0	\$110,000	\$110,000
10548	Tapia Roof Replacement	\$0	\$0	\$0	\$0	\$25,000	\$25,000
10549	Rancho Agitator Control Upgrade	\$0	\$0	\$0	\$0	\$14,000	\$14,000
10550	Rancho Reactor Room Door Replacement	\$0	\$0	\$0	\$0	\$20,000	\$20,000
10551	Centrate System - New Pump Impellers	\$0	\$0	\$0	\$0	\$35,000	\$35,000
<b>Total CIP Budget</b>		<b>\$13,495,672</b>	<b>\$2,244,453</b>	<b>\$2,846,639</b>	<b>\$7,385,547</b>	<b>\$1,753,550</b>	<b>\$9,139,097</b>

# JPA - Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10257	<b>Combined Heat and Power (CHP) Project</b>	Zhao	2 Completed	Appr. \$280,000 Exp. \$207,500	<b>\$0</b>
	To implement a feasible power purchase agreement that would utilize available digester gas at Rancho.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction	20.00%	70.60%	29.40%	
	Sanitation Replacement	80.00%			
	Estimated Impact on Annual Operating Expense		(\$40,000)		
10387	<b>Rancho Material Handling Improvements</b>	Zhao	2 Deferred	Appr. \$116,000 Exp. \$14,408	<b>\$0</b>
	Install canopy and perform grading and paving at the site.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10391	<b>Rancho Las Virgenes: Compost Reactor Building Roof Repair</b>	Dingman	2 Completed	Appr. \$556,030 Exp. \$519,962	<b>\$0</b>
	Remove corroded members from Compost Reactor building roof support structure and re-coat/repair to prevent further corrosion.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10418	<b>Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)</b>	Zhao	3 Continuing	Appr. \$185,000 Exp. \$70,995	<b>\$50,000</b>
	Rehabilitation of 18" RW pipe between Tapia and Mulholland Highway due to excessive failure rate. Cost estimates are based on slip lining.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10446	<b>Buffer Land at Rancho</b>	Zhao	3 Continuing	Appr. \$250,000 Exp. \$0	<b>\$0</b>
	Potential land acquisition of additional buffer land around Rancho.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	50.00%	50.00%	
	Estimated Impact on Annual Operating Expense		\$0		

# JPA - Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10448	<b>Rancho Polymer Feed System Rehabilitation</b>	Dingman	2 Deferred	Appr. \$121,000 Exp. \$56,339	<b>\$0</b>
	The polymer feed system at Rancho needs to be evaluated and updated. The addition of polymer aging tanks and new mixers and a potential heating system will allow for a lower polymer dosage and better efficiency.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10451	<b>Tapia Gate and Drive Replacement</b>	Dingman	2 Completed	Appr. \$420,000 Exp. \$406,044	<b>\$0</b>
	Replaces existing gates in the channels and tanks at Tapia. Also replaces drives for the sludge collection system. Replace one tank per year, 8 gates per year at \$20,000 per gate.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10453	<b>Tapia and Rancho Vulnerability Assessment</b>	Dingman	1 Deferred	Appr. \$50,000 Exp. \$0	<b>\$0</b>
	This project provides a vulnerability assessment of the sanitation facilities. The assessment may require construction of security enhancements and worker training.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10457	<b>Tapia Alternative Disinfection Improvements</b>	Dingman	1 Continuing	Appr. \$1,718,532 Exp. \$1,353,956	<b>\$0</b>
	The installation of tanks and chemical feed pumps to convert from chlorination disinfection into chloramination disinfection.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10462	<b>Tapia: 20 and 24" Influent Force Main Upgrade</b>	Zhao	2 Completed	Appr. \$827,770 Exp. \$1,044,661	<b>\$0</b>
	Several failures and leaks have occurred along seams in the 24-inch and 20-inch influent force raw sewage mains. The failure and leaks are caused by "grooving corrosion" (MJ Schiff, November 2001).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

# JPA - Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10487	<b>Construct 3rd Digester at Rancho</b>	Zhao	2 Continuing	Appr. \$6,841,790 Exp. \$795,101	<b>\$0</b>
	Construct a third anaerobic digester at the Rancho Composting Facility including heating, mixing and gas collection. Convert the two existing digesters from steam injection heating to hot water heat exchangers.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction	20.00%	70.60%	29.40%	
	Sanitation Replacement	80.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10489	<b>Rancho Digester Heating System Evaluation</b>	Dingman	2 Cancelled	Appr. \$0 Exp. \$0	<b>\$0</b>
	The steam heating system for the digesters at Rancho is starting to fail. The steam lances are corroding and the stem valves clog. The steam delivery system needs to be evaluated and then repaired.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10492	<b>Groundwater Supplement Study - Recycled Water</b>	Zhao	2 Deferred	Appr. \$25,000 Exp. \$0	<b>\$0</b>
	A preliminary analysis of the quantity and quality of available groundwater that could be used to supplement the recycled water system on an emergency basis.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10493	<b>Tapia: Sludge Screening</b>	Dingman	2 Deferred	Appr. \$385,000 Exp. \$0	<b>\$0</b>
	Install a screener for primary and secondary sludge at Tapia. Includes design, piping modifications and odor control.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10499	<b>Tapia Grit Cyclone Conveyor System</b>	Miller	2 Deferred	Appr. \$150,000 Exp. \$0	<b>\$0</b>
	Current Grit removal utilizes obsolete overhead crane. New proposal utilizes a small conveyer exiting the building into a dumpster outside the building.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		



# JPA - Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2013	FY13-14 Appropriations
10502	<b>Rancho Miscellaneous Equipment - FY 11-12</b>	Miller	2 Annual	Appr. Exp.	\$35,000 \$16,804	<b>\$0</b>
	Boiler Replacement parts; one screw & liner replacement.					
	Project Funding:		JPA Share - LV:		JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%		29.40%
	Estimated Impact on Annual Operating Expense		\$0			
10512	<b>Tapia: Primary Tank Rehabilitation</b>	Dingman	2 Continuing	Appr. Exp.	\$343,000 \$0	<b>\$342,000</b>
	Concrete repair and the installation of a protective coating in the tanks. Also the replacement of existing aluminum launders with fiberglass launders, new coatings for inlet diffusers and gate replacement.					
	Project Funding:		JPA Share - LV:		JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%		29.40%
	Estimated Impact on Annual Operating Expense		\$0			
10513	<b>Tapia Gate and Drive Replacement</b>	Zhao	2 Continuing	Appr. Exp.	\$160,000 \$0	<b>\$182,000</b>
	Replaces existing gates in the tanks and channels at Tapia as well as drive mechanisms for flights and chains.					
	Project Funding:		JPA Share - LV:		JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%		29.40%
	Estimated Impact on Annual Operating Expense		\$0			
10515	<b>Sanitation Master Plan Update</b>	Zhao	2 Continuing	Appr. Exp.	\$62,500 \$35,660	<b>\$0</b>
	To provide an update to the 2008 Sanitation Master plan taking into account the numerous regulatory and operation changes and usage patterns since the last update.					
	Project Funding:		JPA Share - LV:		JPA Share - TSD:	
	Sanitation Replacement	100.00%		70.60%		29.40%
	Estimated Impact on Annual Operating Expense		\$0			
10516	<b>Recycled Water Master Plan</b>	Zhao	2 Continuing	Appr. Exp.	\$62,500 \$44,763	<b>\$0</b>
	To provide an update to the 2007 Recycled Water Master Plan taking into account the changes in recycled water demand as well as regulatory changes impacting the future expansion of the recycled water system.					
	Project Funding:		JPA Share - LV:		JPA Share - TSD:	
	Recycled Water Replacement	100.00%		70.60%		29.40%
	Estimated Impact on Annual Operating Expense		\$0			

# JPA - Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
10519	<b>Miscellaneous CIP (Bandsaw)</b>	Miller	3 Completed	Appr. \$10,000 Exp. \$10,000	<b>\$0</b>
	Purchase replacement bandsaw.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10520	<b>SCADA System Communication Upgrades</b>	Matthews	2 Continuing	Appr. \$46,550 Exp. \$0	<b>\$46,550</b>
	Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10522	<b>Reservoir #2 Improvements (Lining Cover)</b>	Dingman	1 Completed	Appr. \$50,000 Exp. \$49,549	<b>\$0</b>
	This project provides funding for a study to examine methods and materials to be used to line the earthen sides and cover the water surface of recycled water reservoir #2. The bottom of the reservoir is concrete.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10523	<b>Rancho Las Virgenes: Ovation Upgrade</b>	Miller	2 Completed	Appr. \$750,000 Exp. \$431,500	<b>\$0</b>
	This project provides funding for Siemens to upgrade the software and computer hardware for the Ovation distributed control system at Rancho.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10534	<b>Rancho Solar Project</b>	Zhao	2 Continuing	Appr. \$50,000 Exp. \$33,850	<b>\$20,000</b>
	Cost associated in obtaining a PPA agreement for solar electrical generation at Rancho to feed power consumption at HQ and RWPS.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		(\$120,000)		

# JPA - Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations	
10536	<b>Agoura Road Recycled Water Main - Ladyface to Cornell Road</b>	Zhao	2 New	Appr. Exp.	\$0 \$0	<b>\$0</b>
	Construct 5,000 feet of PVC recycled water main extension along Agoura Road from Ladyface Drive to Cornell Road.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Recycled Water Conservation	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10537	<b>Raw Sludge Wet Well Mixing Improvements</b>	Johnson	2 New	Appr. Exp.	\$0 \$0	<b>\$100,000</b>
	Replace the existing centrifugal mixing pump with a pump which is more appropriate for sludge mixing.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10538	<b>Tapia Channel Mixing Improvements</b>	Dingman	2 New	Appr. Exp.	\$0 \$0	<b>\$454,000</b>
	Replaces the channel mixing air system at Tapia with new air piping and diffusers.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10540	<b>Lost Hills Overpass Recycled Water Main Relocation</b>	Zhao	2 New	Appr. Exp.	\$0 \$0	<b>\$355,000</b>
	Relocate the existing 10" recycled water pipeline in the Lost Hills overpass to the new overpass that will be under construction beginning December 2013.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Recycled Water Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10544	<b>Centrate Tank Cathodic Protection (CP) System Replacement</b>	Cao	2 New	Appr. Exp.	\$0 \$0	<b>\$110,000</b>
	Construction of impressed current cathodic protection system for centrate treatment and storage tanks at the Rancho Las Virgenes Compost Facility.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			

# JPA - Capital Improvement Project Detail, FY2013-14

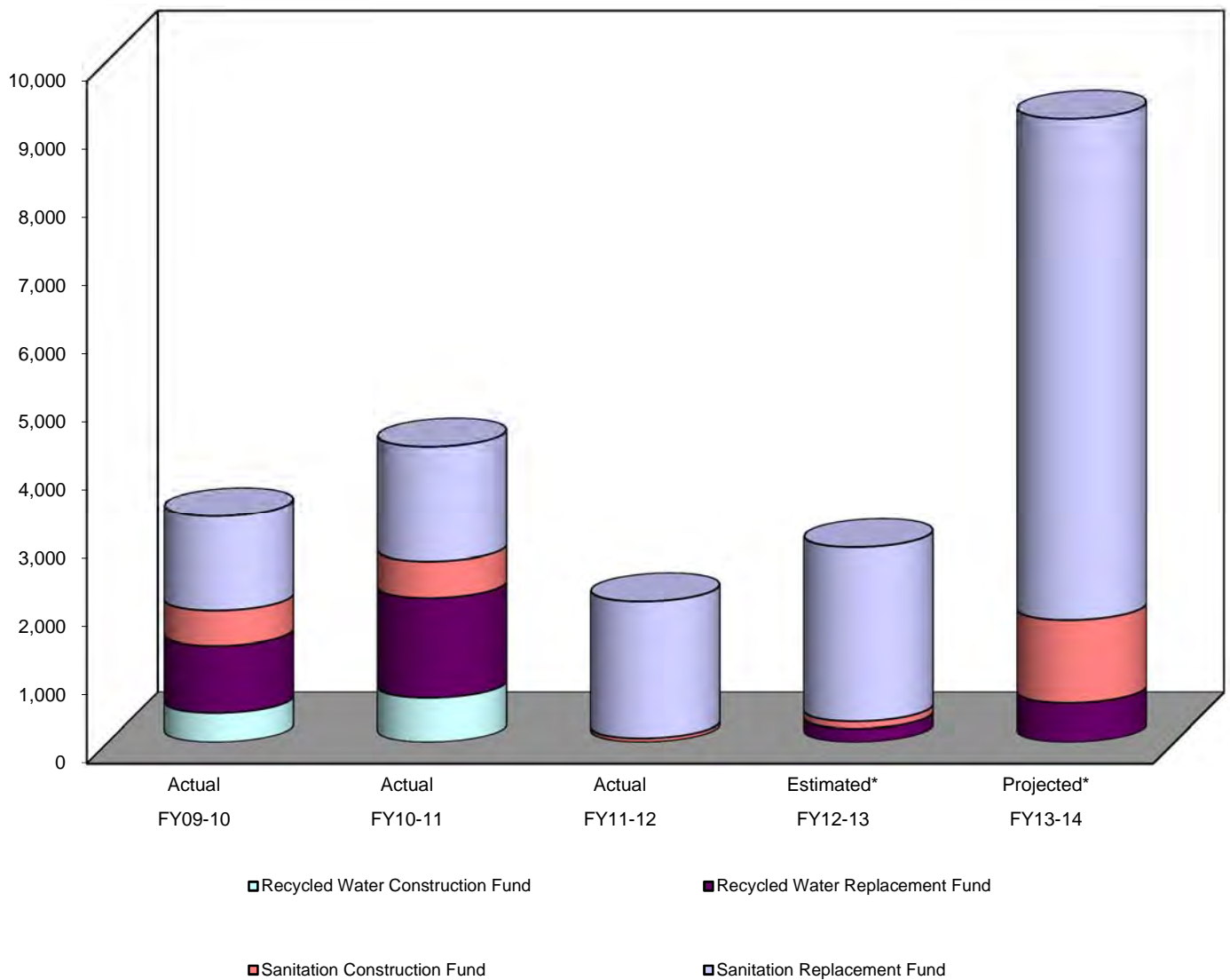
Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations	
10548	<b>Tapia Roof Replacement</b>	Johnson	2 New	Appr. Exp.	\$0 \$0	<b>\$25,000</b>
	Replace leaking roof sections at the Tapia Water Reclamation Facility.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10549	<b>Rancho Agitator Control Upgrade</b>	Stangle	2 New	Appr. Exp.	\$0 \$0	<b>\$14,000</b>
	During the FY11-12 shutdown of the Rancho Compost Facility, repairs were made to the agitator #1 control system. This project will implement a similar upgrade to the agitator #2 control system.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10550	<b>Rancho Reactor Room Door Replacement</b>	Johnson	2 New	Appr. Exp.	\$0 \$0	<b>\$20,000</b>
	Replacement of two roll-up doors at the Rancho reactor room.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10551	<b>Centrate System - New Pump Impellers</b>	Johnson	2 New	Appr. Exp.	\$0 \$0	<b>\$35,000</b>
	Upgrade centrate system pump impellers to handle solids in the system.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			

# JPA - Capital Improvement Project Detail, FY2013-14

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2013	FY13-14 Appropriations
<b>Total Capital Improvement Project Appropriations</b>					<b>\$1,753,550</b>
			<b>Total Other Funding</b>	<b>\$0</b>	
Total Estimated Impact on Annual Operating Expense			(\$160,000)		
<b>Appropriations by Fund</b>		<b>FY 2013-14 Appropriations</b>	<b>TSD Share</b>	<b>LVMWD Share</b>	
Recycled Water Conservation		\$0	\$0	\$0	
Recycled Water Replacement		\$425,000	\$124,950	\$300,050	
Sanitation Replacement		\$1,328,550	\$390,594	\$937,956	
<b>GRAND TOTAL</b>		<b>\$1,753,550</b>	<b>\$515,544</b>	<b>\$1,238,006</b>	

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

	FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY12-13 Estimated*	FY13-14 Projected*
<b>Recycled Water Construction Fund</b>	425	649	-	-	-
<b>Recycled Water Replacement Fund</b>	983	1,455	2	198	573
<b>Sanitation Construction Fund</b>	514	537	55	106	1,209
<b>Sanitation Replacement Fund</b>	1,385	1,691	1,998	2,543	7,357
	<b>3,307</b>	<b>4,332</b>	<b>2,055</b>	<b>2,847</b>	<b>9,139</b>



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

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY  
CAPITAL IMPROVEMENT PROJECTS  
WORKING CAPITAL REQUIREMENT by FUND  
FY 2013-14**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2013-14 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
<b>Recycled Water Conservation</b>								
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$0	100.0%	0	29.4%	0	70.6%	0
<b>Total: Recycled Water Conservation</b>				<b>0</b>		<b>0</b>		<b>0</b>
<b>Recycled Water Replacement</b>								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$164,005	100.0%	164,005	29.4%	48,217	70.6%	115,788
10516	Recycled Water Master Plan	\$17,737	100.0%	17,737	29.4%	5,215	70.6%	12,522
10534	Rancho Solar Project	\$36,150	100.0%	36,150	29.4%	10,628	70.6%	25,522
10540	Lost Hills Overpass Recycled Water Main Relocation	\$355,000	100.0%	355,000	29.4%	104,370	70.6%	250,630
<b>Total: Recycled Water Replacement</b>				<b>572,892</b>		<b>168,430</b>		<b>404,462</b>
<b>Sanitation Construction</b>								
10487	Construct 3rd Digester at Rancho	\$6,046,689	20.0%	1,209,338	29.4%	355,545	70.6%	853,792
<b>Total: Sanitation Construction</b>				<b>1,209,338</b>		<b>355,545</b>		<b>853,792</b>
<b>Sanitation Replacement</b>								
10446	Buffer Land at Rancho	\$250,000	100.0%	250,000	50.0%	125,000	50.0%	125,000
10457	Tapia Alternative Disinfection Improvements	\$364,576	100.0%	364,576	29.4%	107,185	70.6%	257,391
10487	Construct 3rd Digester at Rancho	\$6,046,689	80.0%	4,837,351	29.4%	1,422,181	70.6%	3,415,170
10512	Tapia: Primary Tank Rehabilitation	\$685,000	100.0%	685,000	29.4%	201,390	70.6%	483,610
10513	Tapia Gate and Drive Replacement	\$342,000	100.0%	342,000	29.4%	100,548	70.6%	241,452
10515	Sanitation Master Plan Update	\$26,840	100.0%	26,840	29.4%	7,891	70.6%	18,949
10520	SCADA System Communication Upgrades	\$93,100	100.0%	93,100	29.4%	27,371	70.6%	65,729
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	100.0%	100,000	29.4%	29,400	70.6%	70,600

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY  
CAPITAL IMPROVEMENT PROJECTS  
WORKING CAPITAL REQUIREMENT by FUND  
FY 2013-14**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2013-14 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10538	Tapia Channel Mixing Improvements	\$454,000	100.0%	454,000	29.4%	133,476	70.6%	320,524
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$110,000	100.0%	110,000	29.4%	32,340	70.6%	77,660
10548	Tapia Roof Replacement	\$25,000	100.0%	25,000	29.4%	7,350	70.6%	17,650
10549	Rancho Agitator Control Upgrade	\$14,000	100.0%	14,000	29.4%	4,116	70.6%	9,884
10550	Rancho Reactor Room Door Replacement	\$20,000	100.0%	20,000	29.4%	5,880	70.6%	14,120
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	35,000	29.4%	10,290	70.6%	24,710
<b>Total: Sanitation Replacement</b>				<b>7,356,867</b>		<b>2,214,419</b>		<b>5,142,448</b>
<b>GRAND TOTAL</b>				<b>9,139,097</b>		<b>2,738,395</b>		<b>6,400,702</b>



**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY  
CAPITAL IMPROVEMENT PROJECTS  
EXPENDITURE LISTING by FUND  
FY 2012-13 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
<b>Recycled Water Replacement</b>								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$69,447	100.0%	\$69,447	29.4%	\$20,417	70.6%	\$49,030
10492	Groundwater Supplement Study - Recycled Water	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10516	Recycled Water Master Plan	\$44,763	100.0%	\$44,763	29.4%	\$13,160	70.6%	\$31,603
10522	Reservoir #2 Improvements (Lining Cover)	\$49,549	100.0%	\$49,549	29.4%	\$14,567	70.6%	\$34,982
10534	Rancho Solar Project	\$33,850	100.0%	\$33,850	29.4%	\$9,952	70.6%	\$23,898
<b>Total: Recycled Water Replacement</b>				<b>\$197,609</b>		<b>\$58,097</b>		<b>\$139,512</b>
<b>Sanitation Construction</b>								
10257	Combined Heat and Power (CHP) Project	\$12,077	20.0%	\$2,415	29.4%	\$710	70.6%	\$1,705
10487	Construct 3rd Digester at Rancho	\$519,070	20.0%	\$103,814	29.4%	\$30,521	70.6%	\$73,293
<b>Total: Sanitation Construction</b>				<b>\$106,229</b>		<b>\$31,231</b>		<b>\$74,998</b>
<b>Sanitation Replacement</b>								
10257	Combined Heat and Power (CHP) Project	\$12,077	80.0%	\$9,662	29.4%	\$2,841	70.6%	\$6,821
10387	Rancho Material Handling Improvements	\$1,068	100.0%	\$1,068	29.4%	\$314	70.6%	\$754
10391	Rancho Las Virgenes: Compost Reactor Building Roof Repair	\$13,403	100.0%	\$13,403	29.4%	\$3,940	70.6%	\$9,463
10446	Buffer Land at Rancho	\$0	100.0%	\$0	50.0%	\$0	50.0%	\$0
10448	Rancho Polymer Feed System Rehabilitation	\$49,403	100.0%	\$49,403	29.4%	\$14,524	70.6%	\$34,879
10451	Tapia Gate and Drive Replacement	\$70,275	100.0%	\$70,275	29.4%	\$20,661	70.6%	\$49,614
10453	Tapia and Rancho Vulnerability Assessment	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10457	Tapia Alternative Disinfection Improvements	\$1,015,200	100.0%	\$1,015,200	29.4%	\$298,469	70.6%	\$716,731
10462	Tapia: 20 and 24" Influent Force Main Upgrade	\$481,945	100.0%	\$481,945	29.4%	\$141,692	70.6%	\$340,253
10487	Construct 3rd Digester at Rancho	\$519,070	80.0%	\$415,256	29.4%	\$122,085	70.6%	\$293,171
10493	Tapia: Sludge Screening	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10499	Tapia Grit Cyclone Conveyor System	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY  
CAPITAL IMPROVEMENT PROJECTS  
EXPENDITURE LISTING by FUND  
FY 2012-13 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2012-13 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2012-13 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10502	Rancho Miscellaneous Equipment - FY 11-12	\$9,429	100.0%	\$9,429	29.4%	\$2,772	70.6%	\$6,657
10512	Tapia: Primary Tank Rehabilitation	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10513	Tapia Gate and Drive Replacement	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10515	Sanitation Master Plan Update	\$35,660	100.0%	\$35,660	29.4%	\$10,484	70.6%	\$25,176
10519	Miscellaneous CIP (Bandsaw)	\$10,000	100.0%	\$10,000	29.4%	\$2,940	70.6%	\$7,060
10520	SCADA System Communication Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10523	Rancho Las Virgenes: Ovation Upgrade	\$431,500	100.0%	\$431,500	29.4%	\$126,861	70.6%	\$304,639
<b>Total: Sanitation Replacement</b>				<b>\$2,542,801</b>		<b>\$747,583</b>		<b>\$1,795,217</b>
<b>GRAND TOTAL</b>				<b>\$2,846,639</b>		<b>\$836,912</b>		<b>\$2,009,727</b>

# **RESOURCE CONSERVATION AND PUBLIC OUTREACH**

## **Program Descriptions**

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

# RESOURCE CONSERVATION AND PUBLIC OUTREACH

## Public Outreach Programs

### School Education

#### FUNDING SOURCES

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

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
<b>Program Expenses</b>				
701230.6602	School Education	20,296	20,046	19,976
101900.6602	School Education - 100% LVMWD	149,605	150,720	150,012
751840.6602	School Education - 100% JPA	7,068	5,012	6,006
	Total Expenses	\$ 176,969	\$ 175,778	\$ 175,994

#### PROGRAM DESCRIPTION

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

701230.6602 Staff support for Outdoor Education including educational materials.

101900.6602 Includes LVUSD water science education school initiative (\$107,000); annual primary school poster contest and related calendar (\$7,500); elementary school theatrical presentations and related take-home support materials (\$8,800); secondary school outreach program (\$5,000) and the annual library book program (\$3,500).

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

# RESOURCE CONSERVATION AND PUBLIC OUTREACH

## Public Outreach Programs

### Public Education

#### FUNDING SOURCES

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

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
	<b>Program Expenses</b>			
701230.6604	Public Education	174,273	174,998	174,293
101900.6604	Public Education - 100% LVMWD	100,193	84,902	105,209
751840.6604	Public Education - 100% JPA	35,175	25,014	34,686
	Total Expenses	\$ 309,641	\$ 284,914	\$ 314,188

#### PROGRAM DESCRIPTION

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

Overall reductions reflect an anticipated decrease in water conservation advertising programs.

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

# RESOURCE CONSERVATION AND PUBLIC OUTREACH

## Public Outreach Programs

### Community Group Outreach

#### FUNDING SOURCES

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

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
<b>Program Expenses</b>				
701230.6606	Community Group Outreach	25,196	19,984	25,025
101900.6606	Community Group Outreach - 100% LVMWD	44,918	19,996	24,765
751840.6606	Community Group Outreach - 100% JPA	10,046	5,000	10,001
	Total Expenses	\$ 80,160	\$ 44,980	\$ 59,791

#### PROGRAM DESCRIPTION

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

- 701230.6606 Includes funding for community forums and workshops (\$10,000); meetings and fees for speaker's bureau, chamber events and luncheons (\$2,000) and community liaison expenses (\$1,000).
- 101900.6606 Includes water-related community group events (\$40,000); brochures, advertising, posters, speaker's bureau publications and supplies, photos and training materials (\$2,000).
- 751840.6606 JPA related publications and community group outreach related to watershed stewardship and NPDES permit (\$6,000) and speaker's bureau expenses (\$1,000).

# RESOURCE CONSERVATION AND PUBLIC OUTREACH

## Public Outreach Programs

### Intergovernmental Coordination

#### FUNDING SOURCES

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

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
<b>Program Expenses</b>				
701230.6608	Intergovernmental Coordination	10,017	7,501	10,225
101900.6608	Intergovernmental Coordination - 100% LVMWD	14,954	5,000	15,005
751840.6608	Intergovernmental Coordination - 100% JPA	16,178	9,992	16,018
	Total Expenses	\$ 41,149	\$ 22,493	\$ 41,248

#### PROGRAM DESCRIPTION

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

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

# RESOURCE CONSERVATION AND PUBLIC OUTREACH

## Water Conservation Operations

### FUNDING SOURCES

Potable Water (LVMWD) - 100% 101800

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
<b>Program Revenue</b>				
4400	MWD Conservation Credit	44,000	20,700	86,000
4421	Prop. 50 IRWMP	11,000	5,200	11,000
	Total Revenues	\$ 55,000	\$ 25,900	\$ 97,000
<b>Program Expenses</b>				
6639	Turf Removal Program	60,092	30,976	65,962
6662	Sprinkler Nozzles	-	6,000	55,373
	Total Expenses	\$ 60,092	\$ 30,976	\$ 65,962

### PROGRAM DESCRIPTION

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

### LINE ITEM EXPLANATIONS

- 4400 Reimbursement for Local Conservation Credits Program.
- 4421 Reimbursement for Prop 50 Grant for landscape water runoff elimination program.
- 6639 Turf Replacement Program – Incentives provided for removal of turfgrass. Program does not allow for replacement with impermeable hardscape, synthetic turf or any turf-like plant materials. Program is administered in-house and funded by MWD as a Member Agency Administered.
- 6662 FreeSprinklerNozzles.com – This fixed spray nozzle retrofit program provides up to 50 free high efficiency sprinkler nozzles for single family residential customers. (Contractor administered, MWD funded)
- 6785 Runoff Elimination (Prop. 50) – Funding for elimination of landscape water runoff. This program is a supplemental component of the Turf Removal Program.



# RESOURCE CONSERVATION AND PUBLIC OUTREACH

## Conservation Education Programs

### FUNDING SOURCES

Potable Water (LVMWD), MWD CPP program – 101900

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
<b>Program Expenses</b>				
6742	Garden Program	15,395	1,102	2,922
6748	Professional Landscape & Irr Wkshp	4,000	7,288	6,951
6749	Residential Customer Landscape & Irr Training	46,218	33,956	56,414
	Total Expenses	\$ 65,613	\$ 42,346	\$ 66,287

### PROGRAM DESCRIPTION

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

### LINE ITEM EXPLANATIONS

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

# RESOURCE CONSERVATION AND PUBLIC OUTREACH

## Watershed Programs

### FUNDING SOURCES

Potable Water/Grants	101900
Joint Powers Authority/Grants	751840

ACCT #	DESCRIPTION	2012-13 Adopted Budget	2012-13 Estimated Actual	2013-14 Proposed Budget
<b>Program Expenses</b>				
101900.6785	Watershed	20,023	27,762	13,064
751840.6785	Watershed	72,455	96,921	88,475
	Total Expenses	\$ 92,478	\$ 124,683	\$ 101,539

### PROGRAM DESCRIPTION

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

### SIGNIFICANT CHANGES

In FY2013-14 we anticipate significant new work with (1) state / federal regulatory agencies on the TMDL for benthic macroinvertebrates and sedimentation, and 2013-14 updates to the 303(d) list of impaired waterbodies; (2) work with MS4 permittees to coordinate water quality monitoring; (3) On-going study of Monterey Formation impacts on local water quality; (4) Submission of District / JPA projects for Prop. 84 planning and implementation grants (IRWMP).

### LINE ITEM EXPLANATION

#### Watershed Programs

- 101900.6785 Staff support and leadership in the Integrated Regional Water Management Plan (IRWMP), including participation on the Regional Leadership Committee, Regional Management Group, and subregional steering committee. The objective of this effort is to coordinate water management efforts across the greater Los Angeles County region and secure grant funds for District initiatives through the Prop. 50, Prop. 84 and Prop 1e bond programs.
- 751840.6785 Staff participation and technical assistance managing water resources (primarily surface water quality) in the Malibu Creek and upper Los Angeles River watersheds. Includes \$20,000 for water quality testing by field instruments (data sonde) and laboratory assays for ionic composition of Malibu Creek and major tributaries.

# *Las Virgenes Municipal Water District*

## *FY 2013-14 Budget Planning Calendar*

<b>Date Scheduled</b>	<b>Date Completed</b>	<b>BM - Board Meeting</b>	<b>BW - Board Workshop</b>
1/23/2013	1/23/2013		Budget Kickoff Meeting Distribute Manual YTD reports through December available
1/22/2013	1/22/2013	BM	Financial Status Report - Second Quarter
2/4/2013	2/4/2013	BM	Financial Status Report JPA - Second Quarter
	5/14/2013	BM	Financial Policies Reviewed & Adopted
2/10/2013			JPA Budget submissions due to Administering Agent
2/11/2013			FY2012-13 estimated actuals/FY2013-14 proposed budget to Accounting, including CIP project budgets
2/19/2013			Line item explanations to Accounting
2/25/2013	3/26/2013	BM	IIP to LV Board for review
2/28/2013			Draft budgets (LV & JPA) to departments
3/4/2013		BW	Budget Workshop - JPA
	4/1/2013	BM	IIP Review - JPA
	4/24/2013	BW	Action Plan Workshop
3/11/2013			Dept comments on drafts back to Accounting, including CIP budget comments
3/21/2013			Drafts to Departments, GM & TSD staff
4/3/2013			Meetings with GM/Department staff, TSD staff
4/8/2013			Budget Letter, Goals, Objectives due to Accounting
4/8/2013			Final Department changes to Accounting, including CIP changes
4/17/2013			Distribute Preliminary Budgets (LV & JPA)
4/23/2013	4/23/2013 5/14/2013	BM	Financial Status Report - 3rd Quarter LV Preliminary Budget to Board
5/6/2013	5/6/2013 5/6/2013	BM	Financial Status Report JPA - Third Quarter JPA Preliminary Budget to Board
4/29/2013			Final changes to Accounting, including CIP - Typos/error correction only Figures ready for Working Capital schedule
5/13/2013			Final drafts to General Manager
5/28/2013	6/11/2013	BM	LV Budget Adoption
6/3/2013	6/3/2013	BM	JPA Budget Adoption

# GLOSSARY

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

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

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

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

**Accounts Receivable** – General bills due from customers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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 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

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

<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographical Information Systems
<b>GPS</b>	Global Positioning System
<b>HAA5</b>	Haloacetic acids five
<b>HCF</b>	Hundred Cubic Feet
<b>HECW</b>	High Efficiency Clothes Washer
<b>HET</b>	High Efficiency Toilet
<b>HOA</b>	Home Owners Association
<b>HVAC</b>	Heating, Ventilation and Air Conditioning
<b>IIP</b>	Infrastructure Investment Plan
<b>IRP</b>	Integrated Resources Plan
<b>IRWMP</b>	Integrated Regional Water Management Plan
<b>JPA</b>	Joint Powers Authority
<b>JPIA</b>	Joint Powers Insurance Authority
<b>LAFCO</b>	Local Agency Formation Commission
<b>LAIF</b>	Local Agency Investment Fund
<b>LVMWD</b>	Las Virgenes Municipal Water District
<b>LVR</b>	Las Virgenes Reservoir
<b>LVUSD</b>	Las Virgenes Unified School District
<b>MCRC</b>	Malibu Creek Runoff Control Project
<b>MGD</b>	Million gallons per day
<b>MOU</b>	Memorandum of Understanding
<b>MTBE/TOC</b>	Methyl Tertiary Butyl Ether/Total Organic Compound
<b>MWD</b>	Metropolitan Water District
<b>NGO</b>	Non Government Organization
<b>NPDES</b>	National Pollution Discharge Elimination System
<b>OSHA</b>	Occupational Safety and Health Administration
<b>PERS</b>	Public Employees Retirement System
<b>PLC</b>	Programmable Logic Controller
<b>POWER</b>	Political Officials for Water and Environmental Reform
<b>PW</b>	Potable Water
<b>RCPO</b>	Resource Conservation and Public Outreach
<b>RLV</b>	Rancho Las Virgenes
<b>RW</b>	Recycled Water
<b>RWPS</b>	Recycled Water Pump Station
<b>RWQCB</b>	Regional Water Quality Control Board
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SCAP</b>	Southern California Association of Publicly-Owned Treatment Works
<b>SCAQMD</b>	South Coast Air Quality Management District
<b>SWRCB</b>	State Water Resources Control Board
<b>TEA</b>	Tapia Effluent Alternatives

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