



Las Virgenes – Triunfo Joint Powers Authority

Adopted Budget
FY 2014-15

June 2, 2014

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Las Virgenes – Triunfo Joint Powers Authority

Fiscal Year 2014-15

Triunfo Sanitation District

Steven Iceland – Vice Chair

Michael McReynolds

Janna Orkney

Michael Paule

James Wall

Mark Norris – District Manager

Las Virgenes Municipal Water District

Charles Caspary – Chair

Glen Peterson

Leonard Polan

Lee Renger

Barry Steinhardt

David Pedersen – General Manager

Administering Agency:
Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302-1994
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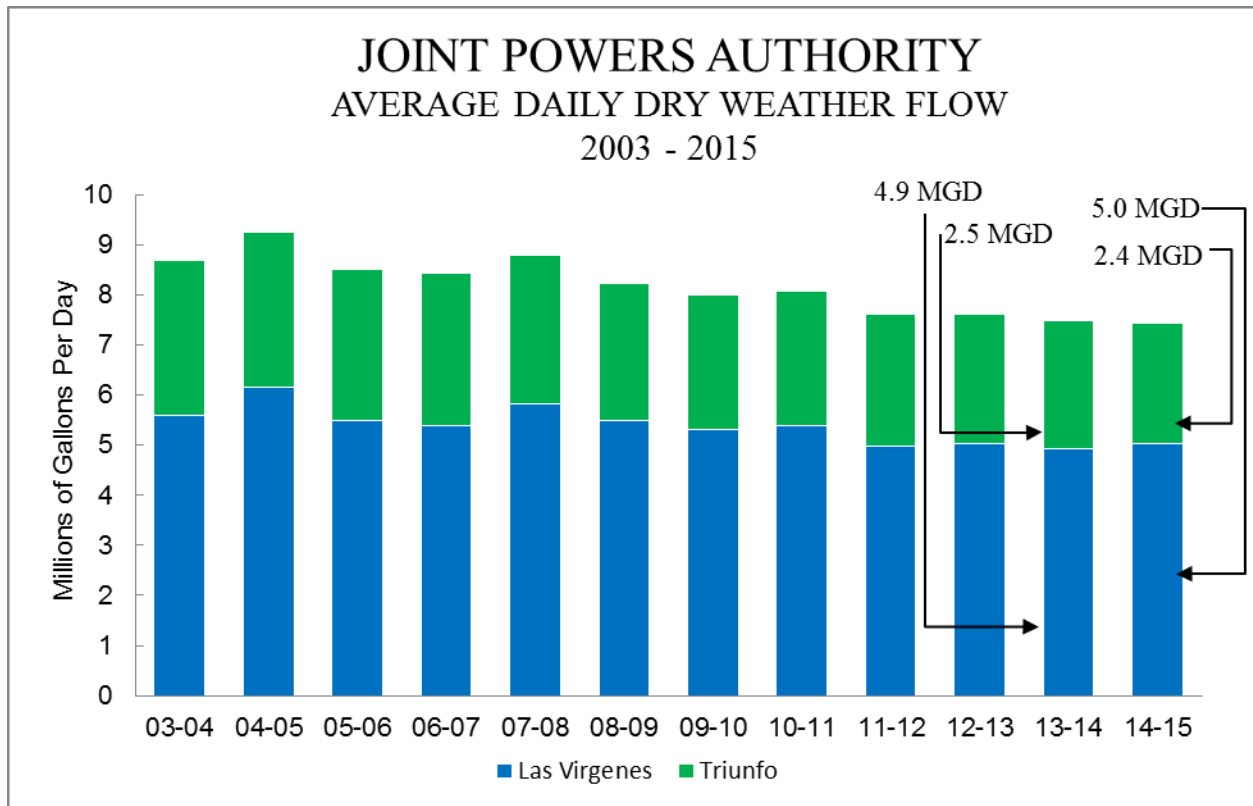


DATE: June 2, 2014

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) 2014/15. 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.

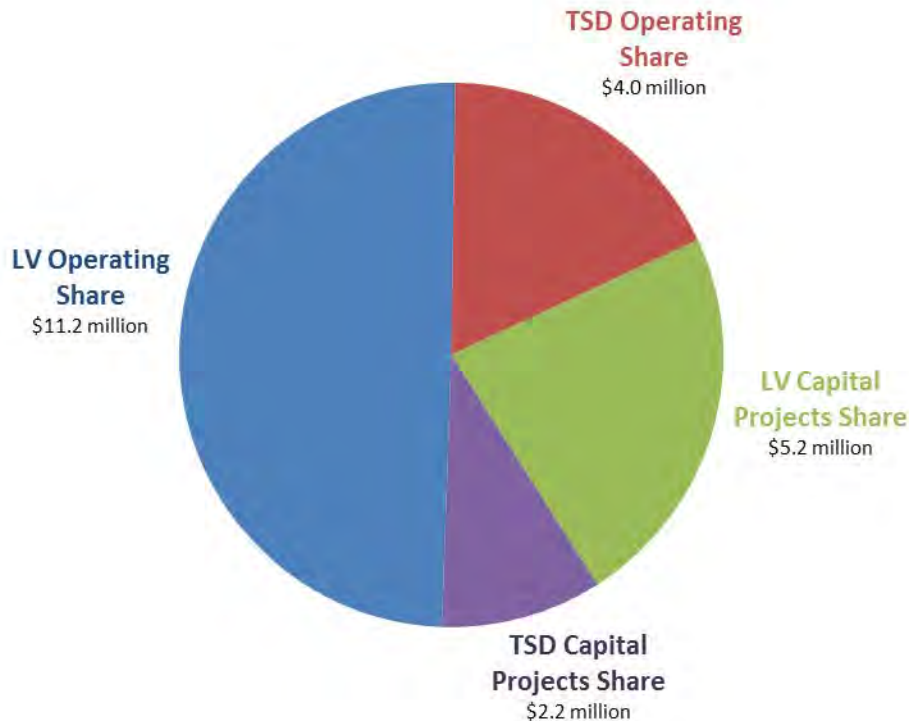
The following graph shows the participant's sewage flows since FY03/04. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles and water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners for the last four years.



Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget for FY14/15 is \$22.6 million, as shown below.

**JOINT POWERS AUTHORITY
FY 2014-15 USES OF FUNDS
\$22.6 million**



The proposed operating expense for FY14/15 is higher than the adopted budget for FY13/14. The proposed capital improvement project (CIP) budget for FY14/15 is lower than the budget for FY13/14 because some of the major projects were completed in the prior year and there are fewer new projects with current appropriations. Overall the total budget is 6.6% lower than the FY13/14 approved budget due to the decreases in capital project budgets.

The following table shows uses of funds.

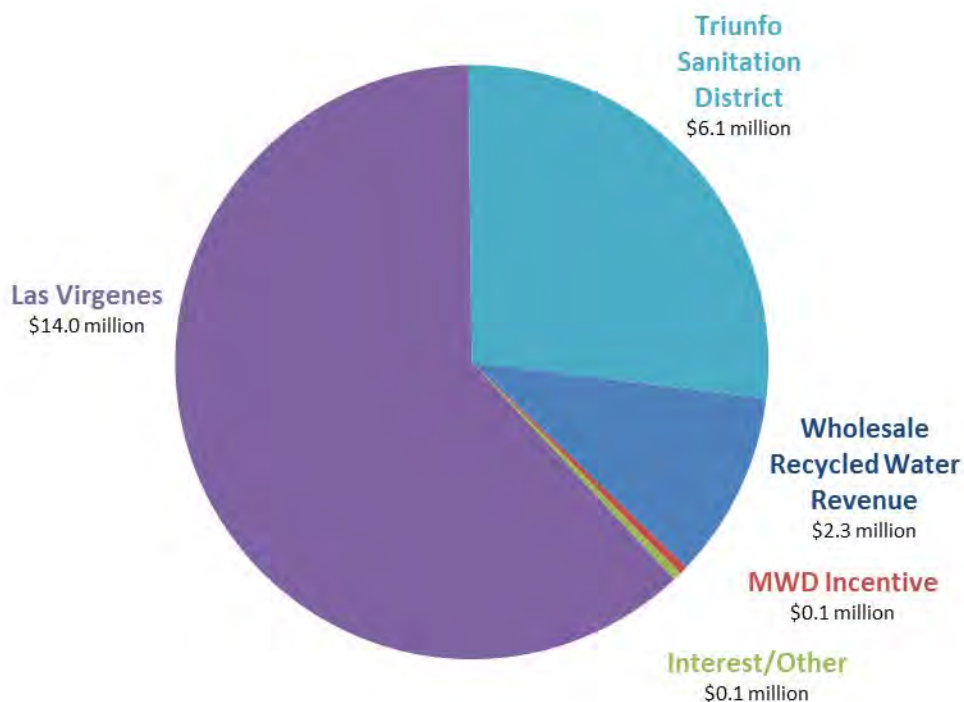
LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
WORKING CAPITAL ANALYSIS - USES OF FUNDS

	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 BUDGET	FY2013-14 EST. ACTUAL	FY2014-15 BUDGET
Operating Expenses						
Las Virgenes Municipal Water District	10,379,286	9,793,440	10,463,895	11,006,639	10,692,489	11,245,026
Triunfo Sanitation District	4,795,109	4,629,889	4,843,149	4,091,631	3,564,163	4,033,542
Total Operating Expenses	15,174,395	14,423,329	15,307,044	15,098,270	14,256,652	15,278,568
Capital Projects						
Las Virgenes Municipal Water District	3,058,497	1,450,805	2,776,203	6,400,702	4,482,967	5,190,028
Triunfo Sanitation District	1,273,652	604,160	1,156,096	2,738,395	1,866,845	2,167,766
Total Capital Projects	4,332,149	2,054,965	3,932,299	9,139,097	6,349,812	7,357,794
Total Uses of Funds	19,506,544	16,478,294	19,239,343	24,237,367	20,606,464	22,636,362

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.

JOINT POWERS AUTHORITY FY 2014-15 SOURCES OF FUNDS \$22.6 million



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

- Participants' reserve capacity rights in the trunk sewer (LVMWD 39.4%; TSD 60.6%),
- Participants' reserve capacity rights in the treatment plant and recycled water system (LVMWD 70.6%; TSD 29.4%),
- Participants' flow into the treatment plant (varies monthly), 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 \$0.3 million more than budgeted in FY13/14 for operations and \$1.78 million less in capital projects.

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

	FY2010-11 ACTUAL	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 BUDGET	FY2013-14 EST. ACTUAL	FY2014-15 BUDGET
Operating Revenue						
Recycled Water Revenue						
Las Virgenes Municipal Water District	1,213,215	1,911,981	2,218,255	1,806,999	2,023,081	1,669,422
Triunfo Sanitation District	387,888	686,030	789,907	612,127	768,111	634,352
Total Recycled Water Revenue	1,601,103	2,598,011	3,008,162	2,419,126	2,791,192	2,303,774
MWD Incentive - Local Projects	107,800	-	194,055	107,800	107,800	107,800
Other	80,414	70,797	75,634	97,500	97,820	80,000
Total Operating Revenue	1,789,317	2,668,808	3,277,851	2,624,426	2,996,812	2,491,574
Interest & Other Revenue	1,063,817	14,101	25,143	20,000	20,000	20,000
Participant's Contribution						
Las Virgenes Municipal Water District						
Operations	9,145,329	7,974,215	8,131,007	8,486,194	7,720,556	8,794,591
Capital Projects	2,366,534	1,450,805	2,776,203	6,400,702	4,482,967	5,190,028
Total Las Virgenes	11,511,863	9,425,020	10,907,210	14,886,896	12,203,523	13,984,619
Triunfo Sanitation District						
Operations	4,156,049	3,766,206	3,873,043	3,967,650	3,519,284	3,972,403
Capital Projects	985,498	604,159	1,156,096	2,738,395	1,866,845	2,167,766
Total Triunfo	5,141,547	4,370,365	5,029,139	6,706,045	5,386,129	6,140,169
Total Sources of Funds	19,506,544	16,478,294	19,239,343	24,237,367	20,606,464	22,636,362

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, 2014 wholesale rate for recycled water with pumping is \$373.72 per acre foot, which is lower than the previous rate of \$407.27 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the rate changes to \$242.21 per acre foot from \$269.32 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 FY14/15 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$15.3 million. Of this total, \$5.97 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,



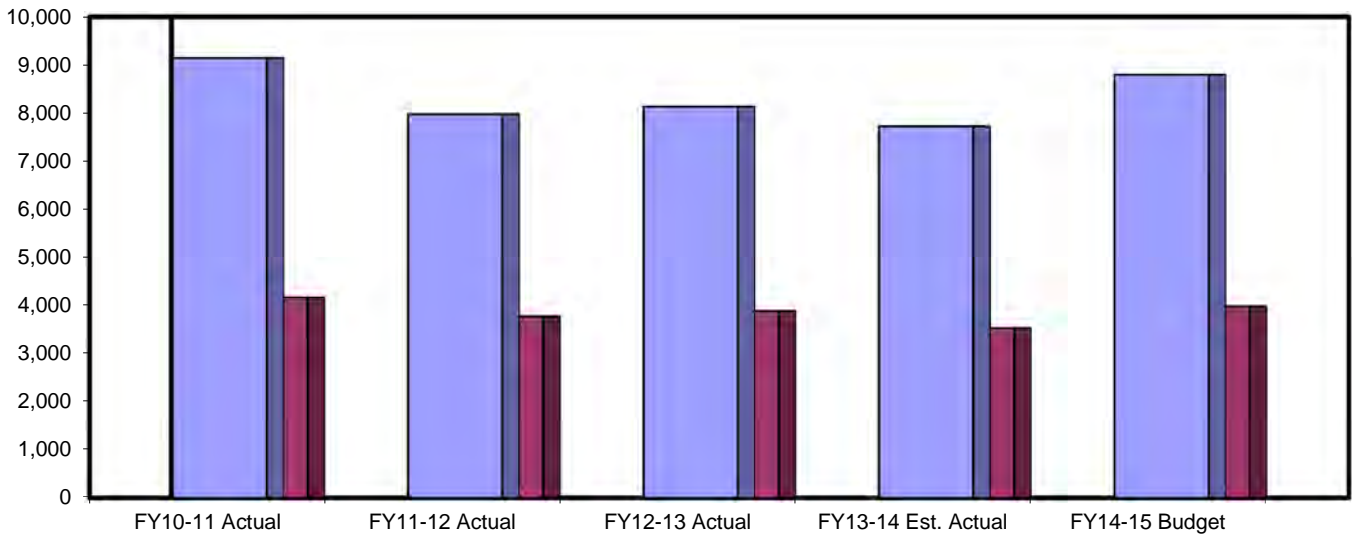
David W. Pedersen
General Manager



Donald Patterson
Director of Finance and Administration

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

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Est. Actual	FY14-15 Budget
JPA Revenues	1,789	2,669	3,278	2,997	2,491
JPA Expenses	15,174	14,423	15,307	14,257	15,278
Net Operating Expense	13,385	11,754	12,029	11,260	12,787
Non-Operating Revenue	84	14	25	20	20
Net Expenses	13,301	11,740	12,004	11,240	12,767
Las Virgenes Municipal Water District	9,145	7,974	8,131	7,721	8,795
Triunfo Sanitation District	4,156	3,766	3,873	3,519	3,972
Total Allocated Expenses	13,301	11,740	12,004	11,240	12,767



■ Las Virgenes Municipal Water District ■ Triunfo Sanitation District

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

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			PROJECTED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	PROJECTED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	2.74	999	36.7%	6,395,091	6,401	47.9%	18,690	146
U-2 SANITATION DISTRICT	2.31	842	30.9%	2,996,381	3,559	22.4%	6,740	342
LVMWD	5.04	1,841	67.6%	9,391,472	5,101	70.3%	25,430	198
TRIUNFO SANITATION DISTRICT	2.42	884	32.4%	3,972,403	4,494	29.7%	12,255	198
TOTAL ALL PARTICIPANTS	7.47	2,725	100.0%	13,363,875 *	4,904	100.0%	37,685	198
RETURN FLOWS	0.90	329						
WESTLAKE WELLS	0.24	88						
	8.61	3,142						

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

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

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS			ESTIMATED ERUs	
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%	ESTIMATED NUMBER OF ERUs	GPD PER ERU
	(A)	(B)	(C)	(D)	(D) / (B)		(E)	(A)/(E)
U-1 SANITATION DISTRICT	2.79	1,019	37.5%	5,754,494	5,647	48.2%	18,559	150
U-2 SANITATION DISTRICT	2.22	812	29.9%	2,673,123	3,292	22.4%	6,740	330
LVMWD	5.02	1,831	67.4%	8,427,617	4,603	70.6%	25,299	198
TRIUNFO SANITATION DISTRICT	2.42	885	32.6%	3,519,284	3,977	29.4%	12,255	198
TOTAL ALL PARTICIPANTS	7.44	2,716	100.0%	11,946,901 *	4,399	100.0%	37,554	198
RETURN FLOWS	0.91	331						
WESTLAKE WELLS	0.24	87						
	8.59	3,134						

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

FISCAL YEAR 2014-15 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	230,800	0	0	0	0	230,800
TREATMENT RECLAMATION	0	4,800,892	2,861,196	0	0	7,662,088
TREATMENT COMPOSTING	0	2,811,644	1,788,622	0	0	4,600,266
TREATMENT INJECTION	0	236,421	152,742	0	0	389,163
PUMP STATIONS	0	1,189,191	0	0	0	1,189,191
TANKS/RESERVOIR WELLS	0	69,140	0	0	0	69,140
SYSTEM OPERATION	0	30,730	0	0	0	30,730
WATER SYSTEM	0	77,165	0	0	0	77,165
ADMINISTRATIVE EXPENSES	0	1,021,625	0	5,300	0	1,026,925
TAPIA WAREHOUSE	0	3,100	0	0	0	3,100
REVENUES	0	(2,491,574)	0	0	(20,000)	(2,511,574)
TOTAL EXPENSES	230,800	7,748,334	4,802,560	5,300	(20,000)	12,766,994
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%		\$		%		\$		%		\$	
U-1 SANITATION DISTRICT	36.3%	83,780	53.1%	4,563,294	36.7%	1,762,540	25.0%	1,325	79.2%	(15,848)	50.1%	6,395,091
U-2 SANITATION DISTRICT	3.1%	7,155	17.5%	1,503,910	30.9%	1,483,991	25.0%	1,325	0.0%	0	23.5%	2,996,381
RECYCLED WATER FUND			(596,881)									(596,881)
TOTAL LVMWD	39.4%	90,935	70.6%	5,470,323	67.6%	3,246,531	50.0%	2,650	79.2%	(15,848)	73.6%	8,794,591
TRIUNFO SANITATION DISTRICT	60.6%	139,865	29.4%	2,278,011	32.4%	1,556,029	50.0%	2,650	20.8%	(4,152)	26.4%	3,972,403
TOTAL ALLOCATION	100.0%	230,800	100.0%	7,748,334	100.0%	4,802,560	100.0%	5,300	100.0%	(20,000)	100.0%	12,766,994
	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.

FISCAL YEAR 2013-14 ESTIMATED ACTUAL
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	217,532	0	0	0	0	217,532
TREATMENT RECLAMATION	0	4,453,903	2,690,049	0	0	7,143,952
TREATMENT COMPOSTING	0	2,446,043	1,652,610	0	0	4,098,653
TREATMENT INJECTION	0	231,153	159,882	0	0	391,035
PUMP STATIONS	0	1,197,642	0	0	0	1,197,642
TANKS/RESERVOIR WELLS	0	40,919	0	0	0	40,919
SYSTEM OPERATION	0	29,603	0	0	0	29,603
WATER SYSTEM	0	100,767	0	0	0	100,767
ADMINISTRATIVE EXPENSES	0	1,028,249	0	5,300	0	1,033,549
TAPIA WAREHOUSE	0	3,000	0	0	0	3,000
REVENUES	0	(2,996,812)	0	0	(20,000)	(3,016,812)
TOTAL EXPENSES	217,532	6,534,467	4,502,541	5,300	(20,000)	11,239,840
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%		\$		%		\$		%		\$	
U-1 SANITATION DISTRICT	36.3%	78,964	53.1%	4,001,600	37.5%	1,688,453	25.0%	1,325	79.2%	(15,848)	51.2%	5,754,494
U-2 SANITATION DISTRICT	3.1%	6,743	17.5%	1,318,795	29.9%	1,346,260	25.0%	1,325	0.0%	0	23.8%	2,673,123
RECYCLED WATER FUND			(707,061)									(707,061)
TOTAL LVMWD	39.4%	85,707	70.6%	4,613,334	67.4%	3,034,713	50.0%	2,650	79.2%	(15,848)	75.0%	7,720,556
TRIUNFO SANITATION DISTRICT	60.6%	131,825	29.4%	1,921,133	32.6%	1,467,828	50.0%	2,650	20.8%	(4,152)	25.0%	3,519,284
TOTAL ALLOCATION	100.0%	217,532	100.0%	6,534,467	100.0%	4,502,541	100.0%	5,300	100.0%	(20,000)	100.0%	11,239,840
	A	B	C	D	E	TOTAL						

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

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,213,215	\$1,911,981	\$2,218,255	\$1,806,999	\$2,023,081	\$1,669,422
4240 RW Sales - TSD	387,888	686,030	789,907	612,127	768,111	634,352
4245 MWD Incentive - Local Projects	107,800	0	194,055	107,800	107,800	107,800
4505 Other Income from Operations	59,270	60,371	61,853	60,000	62,820	65,000
4510 Compost Sales	21,144	10,426	13,781	37,500	35,000	15,000
TOTAL OPERATING REVENUES	\$1,789,317	\$2,668,808	\$3,277,851	\$2,624,426	\$2,996,812	\$2,491,574
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	0	0	0	0	0	0
OPERATIONS DIVISION EXPENSE						
5400 Labor	1,965,416	1,930,622	1,906,514	1,852,968	1,894,204	1,858,657
5405.1 Electricity	2,402,134	1,989,189	2,202,452	2,249,345	2,478,810	2,429,329
5405.2 Telephone	27,901	19,599	16,355	14,295	19,458	20,384
5405.3 Natural Gas	12,434	11,512	13,168	10,950	9,586	11,447
5405.4 Water	12,858	10,976	11,956	12,968	12,055	11,952
5410 Supplies/Material	132,174	91,987	87,208	86,966	74,900	64,100
5410.1 Fuel	11,919	18,587	16,617	16,371	15,418	17,100
5410.5 Ferric Chloride	113,952	86,187	90,209	84,480	72,040	84,675
5410.6 Defoamer/Deodorant	0	22,600	9,895	6,373	6,000	6,375
5410.7 Polymer	123,660	122,423	195,755	126,898	126,000	126,898
5410.8 Amendment	257,854	111,041	206,434	208,980	225,000	203,000
5410.9 Alum	40,282	19,557	31,739	24,830	25,200	25,200
5410.10 Sodium Hypochlorite	304,441	294,835	272,820	335,685	275,000	335,685
5410.11 Sodium Bisulfite	215,421	173,106	158,802	171,660	196,309	183,104
5410.13 Aqua Ammonia	0	0	19,732	60,939	15,000	15,000
5415 Outside Services	27,493	250,089	49,041	44,151	47,550	62,519
5417 Odor Control	108,753	87,651	67,805	136,000	98,933	112,000
5420 Permits and Fee	140,400	155,009	158,164	160,771	177,010	184,890
5425 Consulting Services	37,883	2,335	21,090	5,000	0	0
5430 Capital Outlay	62,541	43,723	51,267	43,000	0	27,710
Sub-total	\$5,997,516	\$5,441,028	\$5,587,023	\$5,652,630	\$5,768,473	\$5,780,025
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,293,113	1,141,118	1,348,996	1,334,777	1,093,546	1,208,293
5510 Supplies/Material	369,696	328,874	515,952	347,215	368,486	405,152
5515 Outside Services	210,377	302,636	532,242	269,182	178,968	279,491
5518 Building Maintenance	127,599	98,982	124,365	126,427	111,824	116,936
5520 Permits and Fee	800	280	280	700	310	450
5525 Consulting Services	18,760	0	5,100	0	0	0
5530 Capital Outlay	38,431	20,142	0	81,500	48,500	31,000
Sub-total	\$2,058,776	\$1,892,032	\$2,526,935	\$2,159,801	\$1,801,634	\$2,041,322
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,807	2,393	9,463	3,100	3,000	3,100
PUBLIC INFORMATION						
6602 School Education Program	8,308	4,066	2,511	6,006	7,706	9,488
6604 Public Education Program	33,483	20,011	43,641	34,686	68,114	36,847
6606 Community Group Outreach	1,647	187	4,859	10,001	7,373	7,786
6608 Intergovernmental Coordination	15,922	8,973	5,486	16,018	4,807	11,990
Sub-total	\$59,360	\$33,237	\$56,497	\$66,711	\$88,000	\$66,111
RESOURCE CONSERVATION						
6788 District Sprayfield	277,619	264,468	296,358	284,997	278,696	286,496
6789 005 Discharge	60,039	51,768	20,163	10,360	350	360
6785 Watershed Programs	77,846	59,600	87,932	88,475	84,918	90,840
Sub-total	\$415,504	\$375,836	\$404,453	\$383,832	\$363,964	\$377,696

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

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
SPECIALTY EXPENSES						
5700 SCADA Services	64,484	103,920	77,970	94,173	70,496	100,381
5710.2 Technical Services	1,644	17,495	15,625	11,539	0	3,787
5712 Compost Sales/Use Tax	6,839	2,973	3,747	4,000	3,540	4,000
5715.2 Other Lab Services	180,721	151,858	162,451	118,000	161,800	167,391
5715.3 Tapia Lab Sampling	111,815	134,990	128,283	132,491	112,326	123,435
7202 Allocated Lab Expense	397,618	402,459	382,094	398,517	361,536	402,158
Sub-total	<u>\$763,121</u>	<u>\$813,695</u>	<u>\$770,170</u>	<u>\$758,720</u>	<u>\$709,698</u>	<u>\$801,152</u>
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	0	605	89,933	50,000	48,148	50,000
6516 Other Professional Services	16,326	0	15,069	50,000	38,980	56,540
6517 Audit Fees	8,545	6,275	5,300	5,300	5,300	5,300
7110 Travel/Misc Staff Expense	0	0	619	0	26	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	71,307	75,323	59,731	56,825	49,682	50,675
7135.4 Earthquake Insurance	89,903	91,743	92,878	93,700	92,662	94,515
7153 TSD Staff Services	0	0	0	5,000	0	5,000
6260 Rental Charge - Facility Repl	354,020	331,945	355,476	355,823	389,108	380,715
7203 Allocated Building Maint	87,384	96,673	105,823	85,318	65,264	73,420
7225 Allocated Support Services	3,783,538	3,692,475	3,719,446	3,783,258	3,322,996	3,813,534
7226 Allocated Operations Services	1,466,291	1,570,069	1,508,229	1,588,252	1,509,717	1,679,463
Sub-total	<u>\$5,877,314</u>	<u>\$5,865,108</u>	<u>\$5,952,504</u>	<u>\$6,073,476</u>	<u>\$5,521,883</u>	<u>\$6,209,162</u>
TOTAL EXPENSES	<u>\$15,174,398</u>	<u>\$14,423,329</u>	<u>\$15,307,045</u>	<u>\$15,098,270</u>	<u>\$14,256,652</u>	<u>\$15,278,568</u>
NET OPERATING EXPENSE	<u>\$13,385,081</u>	<u>\$11,754,521</u>	<u>\$12,029,194</u>	<u>\$12,473,844</u>	<u>\$11,259,840</u>	<u>\$12,786,994</u>

RW WHOLESALE RATE COMPUTATIONS

FY 2014-15 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,189,191	401,731	787,460	
Reservoirs	69,140	69,140		
System Operations	30,730	30,730		
Distribution	77,165	77,165		
RW Operations	<u>1,366,226</u>			
RW Ops/Total JPA Ops	8.9%			
Total JPA Admin	1,030,025			
RW Administration	92,106	92,106		
subtotal:Operations & Admin	<u>1,458,332</u>	<u>670,872</u>		
Depreciation FY12-13	845,440	845,440	-	
Total Cost	<u>\$ 2,303,772</u>	<u>\$ 1,516,312</u>	<u>\$ 787,460</u>	
Costs per Acre Foot		<u>\$ 242.21</u>	<u>\$ 131.51</u>	<u>\$ 373.72</u>

FY 2014-15 Estimated Deliveries (90% current year)

	Acre Feet	Rate	
LV Valley	273	\$ 242.21 /AF	\$ 66,050.67
LVMWD East	1,839	\$ 373.72 /AF	\$ 687,158.96
LVMWD West	<u>2,452</u>	\$ 373.72 /AF	<u>\$ 916,211.95</u>
Total LVMWD	<u>4,563</u>		<u>\$ 1,669,421.58</u>
TSD	<u>1,697</u>	\$ 373.72 /AF	<u>\$ 634,352.33</u>
	<u>6,260</u>		<u>\$ 2,303,773.91</u>

RW WHOLESALE COMPUTATIONS

FY 2013-14 Estimated Actual Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,197,642	373,742	823,900	
Reservoirs	40,919	40,919		
System Operations	29,603	29,603		
Distribution	100,767	100,767		
RW Operations	<u>1,368,931</u>			
RW Ops/Total JPA Ops	9.6%			
Total JPA Admin	1,036,549			
Administration	99,242	99,242		
subtotal:Operations & Admin	<u>1,468,173</u>	<u>644,273</u>		
Depreciation FY11-12	845,000	845,000	-	
Total Cost	<u>\$ 2,313,173</u>	<u>\$ 1,489,273</u>		

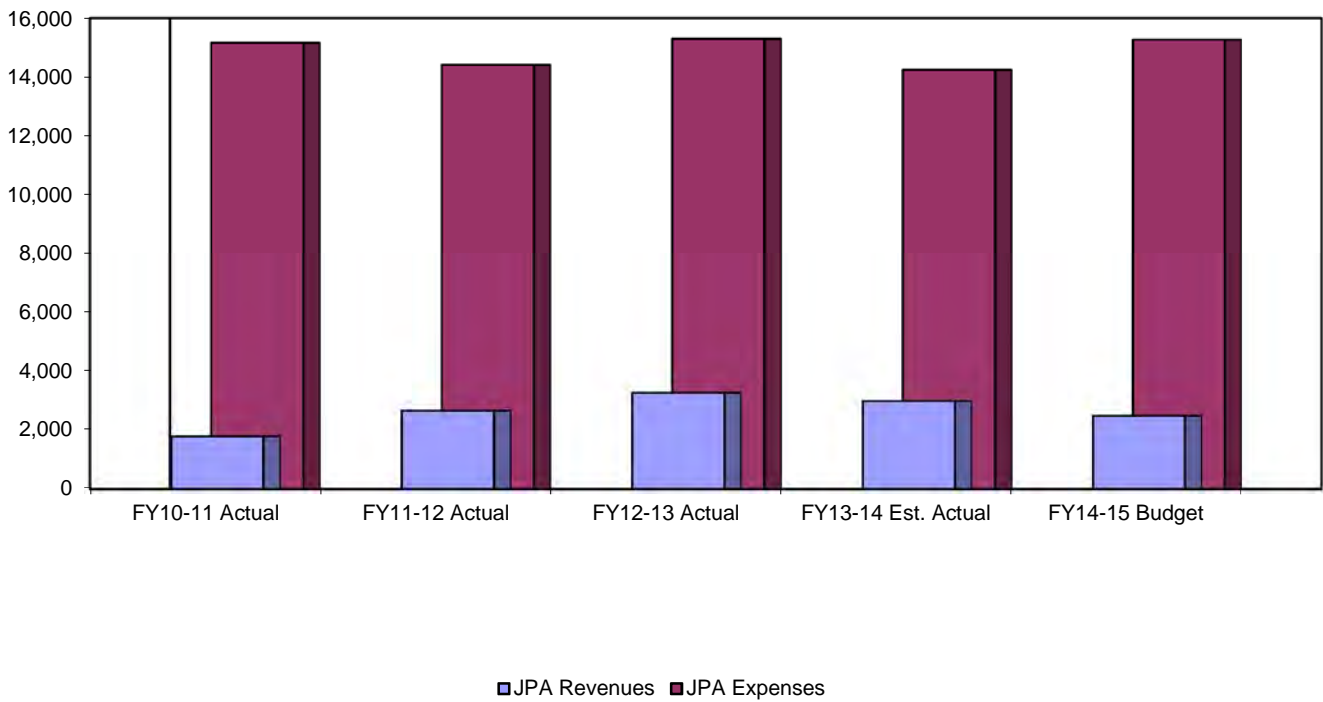
Costs per Acre Foot	<u>\$ 214.10</u>	<u>\$ 123.84</u>	<u>\$ 337.94</u>
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FY 2013-14 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	303	\$ 269.39 /AF	\$ 81,625.17
LVMWD East	2,043	\$ 407.27 /AF	\$ 832,052.61
LVMWD West	<u>2,724</u>	\$ 407.27 /AF	<u>\$ 1,109,403.48</u>
Total LVMWD	<u>5,070</u>		<u>\$ 2,023,081.26</u>
TSD	1,886	\$ 407.27 /AF	\$ 768,111.22
	<u>6,956</u>		<u>\$ 2,791,192.48</u>

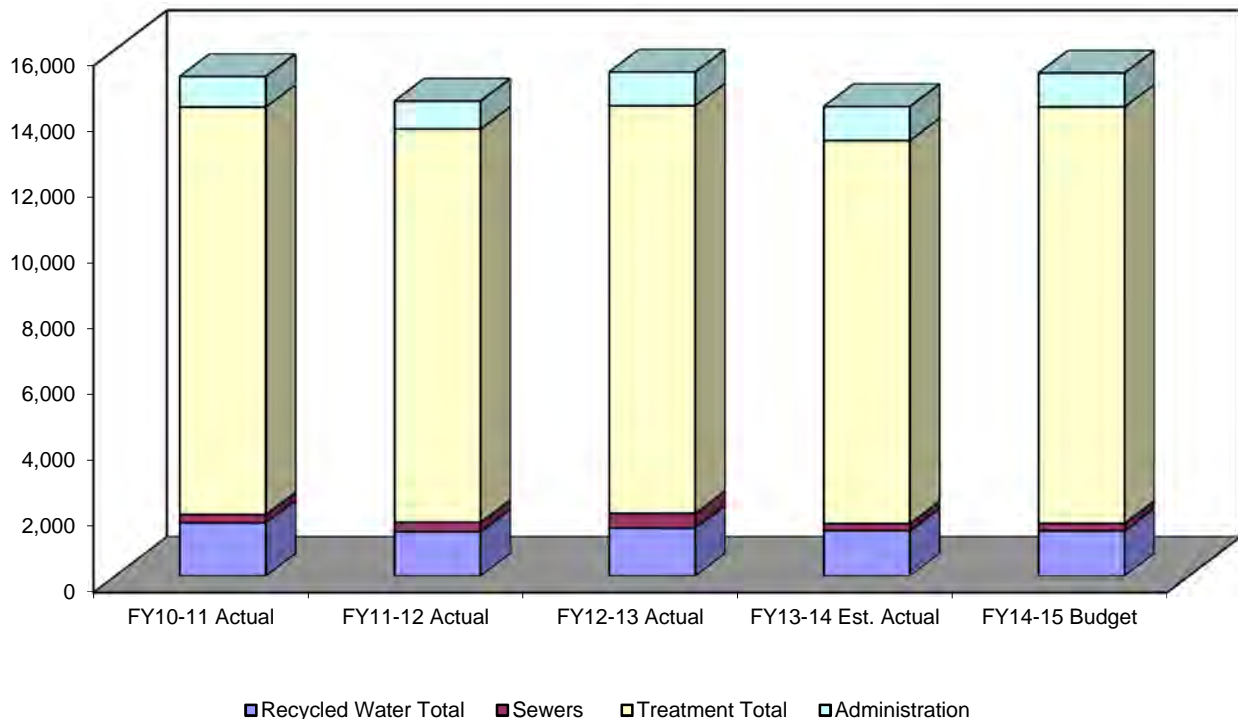
**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**
(Dollars in Thousands)

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Est. Actual	FY14-15 Budget
JPA Revenues	1,789	2,669	3,278	2,997	2,491
JPA Expenses	15,174	14,423	15,307	14,257	15,278
Net Operating Expense	13,385	11,754	12,029	11,260	12,787



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

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Est. Actual	FY14-15 Budget
Pump Stations	1,329	1,185	1,211	1,198	1,189
Tank, Res, Wells	107	74	96	41	69
System Ops	39	34	43	30	31
Distribution	132	47	100	101	77
Recycled Water Total	1,607	1,340	1,450	1,370	1,366
Sewers	253	288	447	217	231
Reclamation	7,582	7,207	7,329	7,144	7,662
Composting	4,573	4,453	4,633	4,099	4,600
Injection & Centrate Treatment	230	284	425	391	389
Treatment Total	12,385	11,944	12,387	11,634	12,651
Administration	929	851	1,023	1,036	1,030
Total JPA Operations	15,174	14,423	15,307	14,257	15,278



JOINT POWERS AUTHORITY

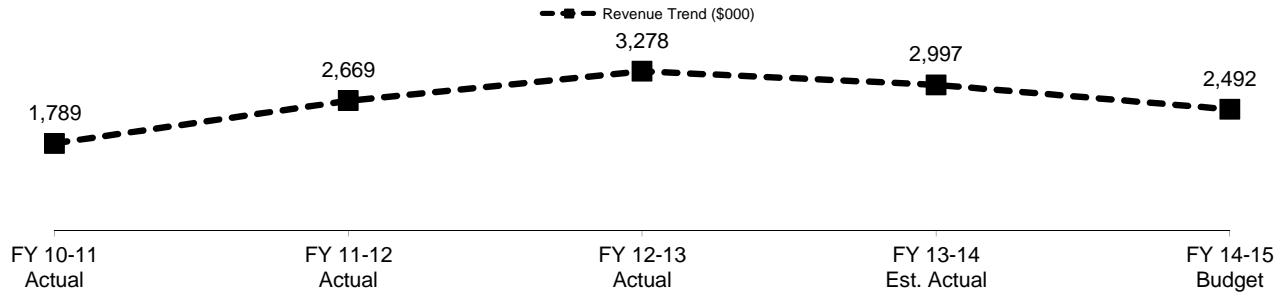
Operating Revenues – 751000

LINE ITEM EXPLANATIONS

- 4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District (4,496 af). Wholesale rates are set to recover the costs of operating and administering the Recycled Water backbone distribution system. Beginning in Fiscal Year 2011-12, an additional amount, equal to the value of annual depreciation expense on the recycled water distribution system, is included in the wholesale recycled water rate. Annual sales to each JPA partner is normally projected using the prior 3 years average purchases by each JPA partner and adjusted as necessary for weather and outage conditions. For FY 2014-15, sales are projected at FY 2013-14 levels, less 10% reduction, estimated for water conservation/drought restrictions.
- 4240 Recycled Water Sales - TSD – Wholesale recycled water sales to Triunfo Sanitation District (1,697 af). Wholesale rates are set in the same manner as described above.
- 4245 MWD Incentive Local Projects – Funding from Metropolitan Water District to encourage reduction of potable water demand up to 700 af per year at \$154/af. The twenty five (25) year agreement between the MWD and the JPA expires in November, 2014. It is anticipated that the fiscal year 2014-2015 maximum eligible reimbursement will be achieved during the first four periods of the fiscal year.
- 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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,213,215	\$1,911,981	\$2,218,255	\$1,806,999	\$2,023,081	\$1,669,422
4240 RW Sales - TSD	387,888	686,030	789,907	612,127	768,111	634,352
4245 MWD Incentive - Local Projects	107,800	0	194,055	107,800	107,800	107,800
4505 Other Income from Operations	59,270	60,371	61,853	60,000	62,820	65,000
4510 Compost Sales	21,144	10,426	13,781	37,500	35,000	15,000
TOTAL OPERATING REVENUES	\$1,789,317	\$2,668,808	\$3,277,851	\$2,624,426	\$2,996,812	\$2,491,574



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 FY14-15.

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

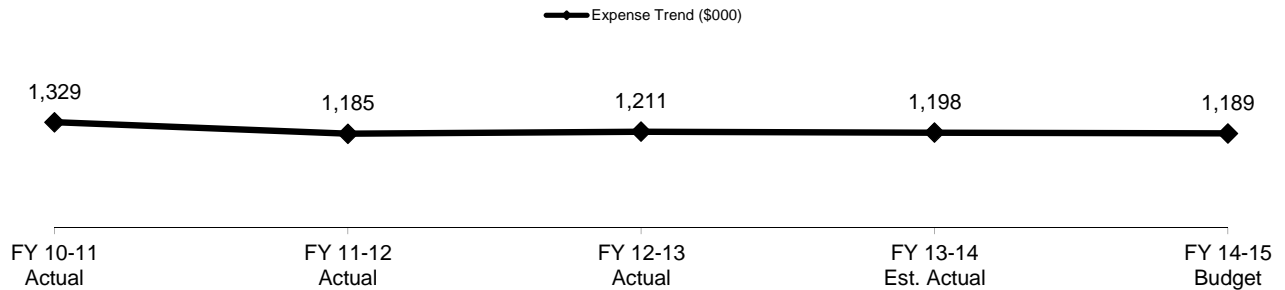
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform major maintenance and repair tasks to pumps, motors, and other equipment at Joint Powers Authority (JPA) recycled water pump stations.

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$38,540	\$27,792	\$21,944	\$28,298	\$31,944	\$26,787
5405.1 Electricity	1,091,773	971,031	1,087,035	1,065,386	1,100,000	1,049,947
5410 Supplies/Material	12,948	17,270	7,418	13,362	2,200	12,187
5415 Outside Services	0	0	660	0	0	0
Sub-total	\$1,143,261	\$1,016,093	\$1,117,057	\$1,107,046	\$1,134,144	\$1,088,921
MAINTENANCE DIVISION EXPENSE						
5500 Labor	48,968	43,726	24,328	44,292	2,067	19,286
5510 Supplies/Material	5,664	10,376	5,738	7,312	10,500	7,500
5515 Outside Services	10,369	899	968	3,996	720	720
Sub-total	\$65,001	\$55,001	\$31,034	\$55,600	\$13,287	\$27,506
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	87,107	80,148	44,455	75,583	34,524	50,517
7226 Allocated Operations Services	33,759	34,080	18,028	31,730	15,687	22,247
Sub-total	\$120,866	\$114,228	\$62,483	\$107,313	\$50,211	\$72,764
TOTAL EXPENSES	\$1,329,128	\$1,185,322	\$1,210,574	\$1,269,959	\$1,197,642	\$1,189,191



JOINT POWERS AUTHORITY

RW Tanks, Reservoirs and Wells – 751200

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY14-15.

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

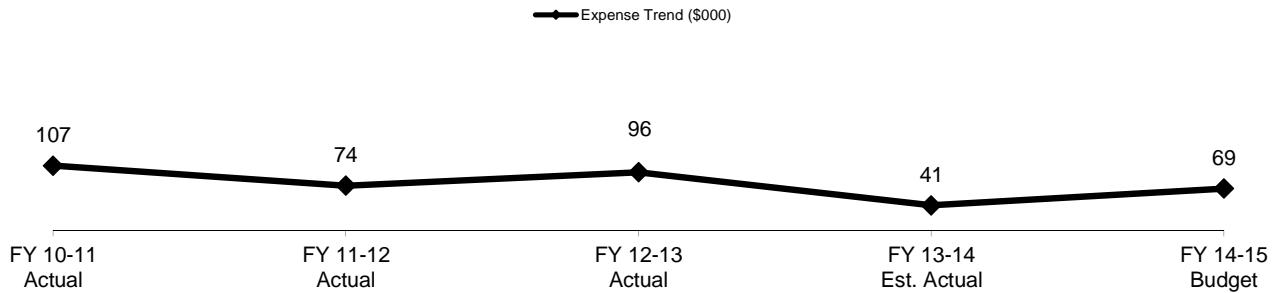
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance.

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. FY12-13 expenditure was for Westlake Well #2 pump and motor repair.

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

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	\$0	\$0	\$0	\$0	0	\$0
OPERATIONS DIVISION EXPENSE						
5400 Labor	27,141	19,309	20,582	23,414	6,246	14,983
5405.1 Electricity	20,133	10,559	12,444	16,746	14,500	14,150
5405.2 Telephone	362	400	487	456	560	564
5410 Supplies/Material	1,483	2,902	4,686	1,800	1,500	3,000
5415 Outside Services	16,992	6,682	7,995	8,500	8,000	8,500
5420 Permits and Fee	100	100	295	100	100	100
5425 Consulting Services	0	0	0	0	0	0
Sub-total	\$66,211	\$39,952	\$46,489	\$51,016	\$30,906	\$41,297
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,016	288	2,649	1,191	0	950
5510 Supplies/Material	0	0	(17)	500	400	0
5515 Outside Services	323	353	14,386	348	348	348
Sub-total	\$1,339	\$641	\$17,018	\$2,039	\$748	\$1,298
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	28,543	23,229	23,192	28,057	6,369	18,430
7226 Allocated Operations Services	11,060	9,876	9,405	11,778	2,896	8,115
Sub-total	\$39,603	\$33,105	\$32,597	\$39,835	\$9,265	\$26,545
TOTAL EXPENSES	\$107,153	\$73,698	\$96,104	\$92,890	\$40,919	\$69,140



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 FY14-15.

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.

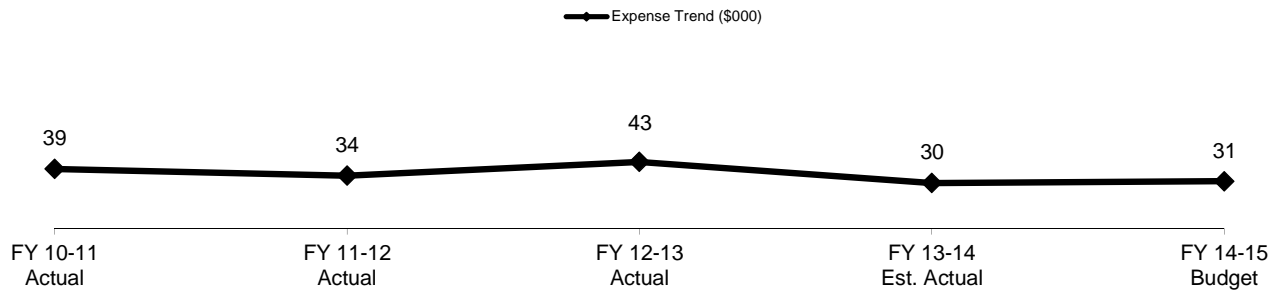
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$11,796	\$7,821	\$12,527	\$7,189	\$10,526	\$7,754
5420 Permits and Fee	88	88	88	88	88	88
Sub-total	\$11,884	\$7,909	\$12,615	\$7,277	\$10,614	\$7,842
MAINTENANCE DIVISION EXPENSE						
5500 Labor	3,648	1,861	3,282	3,120	509	1,902
5510 Supplies/Material	0	0	0	0	36	0
5515 Outside Services	0	8,327	0	0	0	0
Sub-total	\$3,648	\$10,188	\$3,282	\$3,120	\$545	\$1,902
SPECIALTY EXPENSES						
5700 SCADA Services	0	0	1,995	2,271	709	2,565
Sub-total	\$0	\$0	\$1,995	\$2,271	\$709	\$2,565
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	16,796	11,461	18,155	13,033	12,195	12,789
7226 Allocated Operations Services	6,509	4,873	7,362	5,471	5,540	5,632
Sub-total	\$23,305	\$16,334	\$25,517	\$18,504	\$17,735	\$18,421
TOTAL EXPENSES	\$38,837	\$34,431	\$43,409	\$31,172	\$29,603	\$30,730



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 FY14-15.

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. FY12 expenditures included approximately \$10K in post construction services (Rincon) and FY13 expenditures included approximately \$9,400 to repair leak at farm recycled water pump station and approximately \$6K in arborist support services.

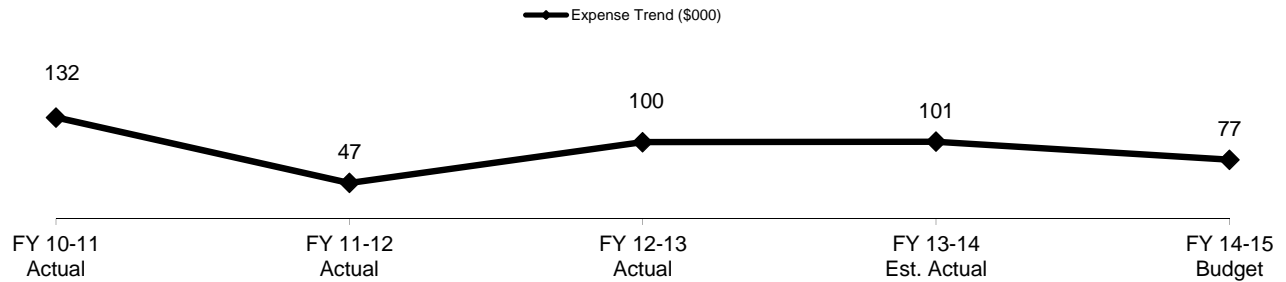
5520 Permits/Fees – Funds to pay for various public works encroachment permits for repairs and inspections required by the cities and other regulatory agencies.

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$1,892	\$2,266	\$4,324	\$2,135	\$3,936	\$3,418
5410 Supplies/Material	603	1,398	582	796	700	861
5415 Outside Services	0	0	0	0	0	0
Sub-total	\$2,495	\$3,664	\$4,906	\$2,931	\$4,636	\$4,279
MAINTENANCE DIVISION EXPENSE						
5500 Labor	48,033	9,599	25,630	27,180	35,427	23,792
5510 Supplies/Material	5,511	2,078	2,065	3,337	3,300	3,200
5515 Outside Services	975	12,725	24,801	3,000	3,000	3,000
5520 Permits and Fee	800	280	280	700	310	450
Sub-total	\$55,319	\$24,682	\$52,776	\$34,217	\$42,037	\$30,442
SPECIALTY EXPENSES						
5710.2 Technical Services	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	53,740	12,922	30,156	30,965	37,196	29,466
7226 Allocated Operations Services	20,826	5,495	12,229	13,002	16,898	12,978
Sub-total	\$74,566	\$18,417	\$42,385	\$43,967	\$54,094	\$42,444
TOTAL EXPENSES	\$132,380	\$46,763	\$100,067	\$81,115	\$100,767	\$77,165



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 FY14-15.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

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

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

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

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

5515 Outside Services – Funds to hire maintenance providers for emergency clean up and repairs. FY12-13 funding (approximately \$200,000) included the completion of the sewer bridge project that was initiated in FY11-12 (painting and repair of 11 sewer bridges; total project amount was approximately \$245,000). Included in this account for FY14-15 are sewer flow monitoring costs (\$24K), JPA sewer line cleaning, manhole raising and video inspection services (\$3.5K).

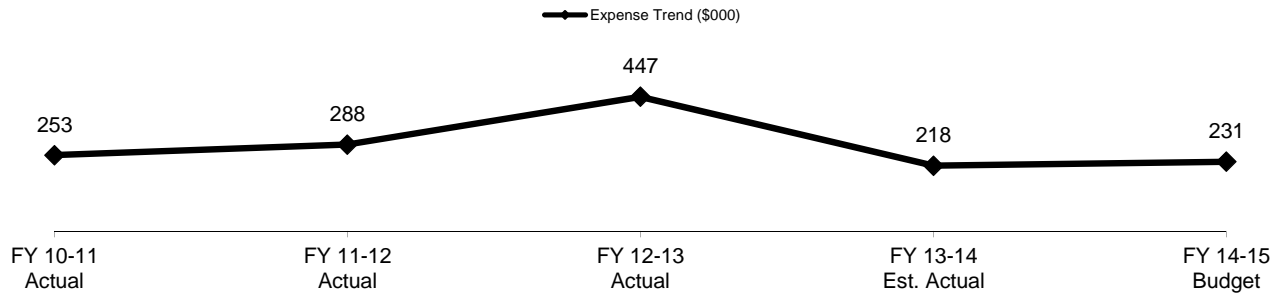
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$0	\$0	\$0	\$0	\$0	\$0
5405.1 Electricity	265	268	283	300	310	336
5405.4 Water	233	242	204	246	240	246
5420 Permits and Fee	6,063	472	1,695	1,725	8,844	1,750
Sub-total	<u>\$6,561</u>	<u>\$982</u>	<u>\$2,182</u>	<u>\$2,271</u>	<u>\$9,394</u>	<u>\$2,332</u>
MAINTENANCE DIVISION EXPENSE						
5500 Labor	83,930	69,030	71,849	82,000	75,275	72,946
5510 Supplies/Material	6,191	1,298	502	2,586	750	2,664
5515 Outside Services	28,849	73,259	234,534	39,506	28,900	30,428
Sub-total	<u>\$118,970</u>	<u>\$143,587</u>	<u>\$306,885</u>	<u>\$124,092</u>	<u>\$104,925</u>	<u>\$106,038</u>
SPECIALTY EXPENSES						
5710.2 Technical Services	270	17,495	15,625	10,651	0	3,787
Sub-total	<u>\$270</u>	<u>\$17,495</u>	<u>\$15,625</u>	<u>\$10,651</u>	<u>\$0</u>	<u>\$3,787</u>
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	91,671	88,225	87,211	96,430	70,970	82,369
7226 Allocated Operations Services	35,526	37,513	35,365	40,484	32,243	36,274
Sub-total	<u>\$127,197</u>	<u>\$125,738</u>	<u>\$122,576</u>	<u>\$136,914</u>	<u>\$103,213</u>	<u>\$118,643</u>
TOTAL EXPENSES	<u>\$252,998</u>	<u>\$287,802</u>	<u>\$447,268</u>	<u>\$273,928</u>	<u>\$217,532</u>	<u>\$230,800</u>



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 FY14-15.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by treatment personnel to operate and maintain the plant.
- 5410 Line item formerly included instrumentation replacement which is now budgeted in the IIP.
- 5410.10 Sodium Hypochlorite – Usage expected to be at same levels.
- 5410.11 Sodium Bisulfite – Usage contingent upon discharge flows to Malibu Creek.
- 5410.13 Aqua Ammonia – Bulk deliveries to District facilities result in cost savings.
- 5415 Outside Services – Funds for maintenance and specialty services for safety equipment, instruments, grit and rags disposal, service contracts for analyzers, etc.
- 5417 Odor Control – Carbon replacement
- 5420 Permits/Fees – Funds NPDES and Non-NPDES permits from Regional Water Quality Control Board and SCAQMD permits for general plant operation, generators and air pollution control devices. Includes miscellaneous permits from other agencies.
- 5425 Consulting Services – Funds for consultant's assistance during permit process.
- 5430 Capital Outlay – FY14-15 proposal includes diffuser replacement (\$15K) and other small instruments and equipment (\$8,500).

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. FY14-15 request also includes partial discharge testing (\$20K), roof repairs (\$15,000), control building painting (\$10K), annual switchgear maintenance (\$20K), and gas monitoring (\$5K).
- 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.

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. In FY13-14 due to the high turbidity of water available from RW Reservoir #2, the District did not discharge through 005. Beginning in FY13-14, energy produced from the Rancho Solar Project is to offset pumping costs, eliminating that expense in future years.

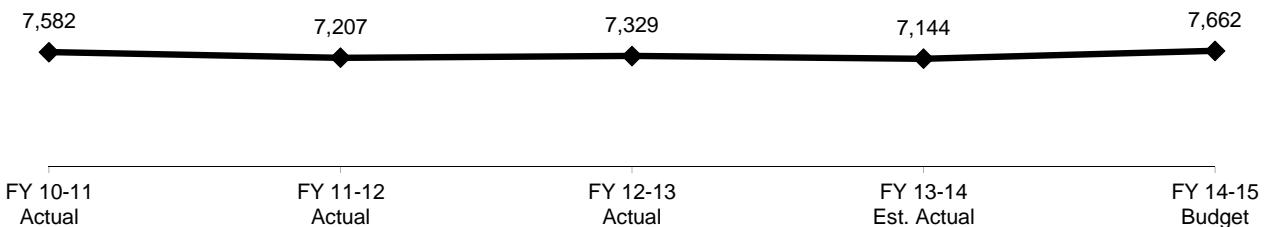
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$1,117,865	\$1,098,137	\$1,099,049	\$1,039,468	\$1,119,358	\$1,079,645
5405.1 Electricity	882,958	675,638	710,594	827,627	908,000	943,143
5405.2 Telephone	16,962	12,594	10,860	9,396	12,000	12,420
5405.3 Natural Gas	11,691	10,772	9,717	9,950	8,900	10,727
5405.4 Water	3,327	3,432	3,779	4,440	3,900	3,515
5410 Supplies/Material	77,065	31,264	29,526	32,000	31,500	7,000
5410.1 Fuel	2,554	7,623	4,440	4,000	4,596	5,000
5410.5 Ferric Chloride	113,952	86,187	90,209	84,480	72,040	84,675
5410.6 Defoamer/Deodorant	0	22,600	9,895	6,373	6,000	6,375
5410.9 Alum	40,282	19,557	31,739	24,830	25,200	25,200
5410.10 Sodium Hypochlorite	304,441	294,835	272,820	335,685	275,000	335,685
5410.11 Sodium Bisulfite	215,421	173,106	158,802	171,660	196,309	183,104
5410.13 Aqua Ammonia	0	0	19,732	60,939	15,000	15,000
5415 Outside Services	7,181	13,331	24,778	14,000	19,050	31,900
5417 Odor Control	31,601	30,864	43,334	62,000	45,933	46,000
5420 Permits and Fee	81,805	91,020	84,414	90,558	90,250	96,161
5425 Consulting Services	34,585	2,335	0	5,000	0	0
5430 Capital Outlay	62,541	35,099	51,267	43,000	0	23,500
Sub-total	\$3,004,231	\$2,608,394	\$2,654,955	\$2,825,406	\$2,833,036	\$2,909,050
MAINTENANCE DIVISION EXPENSE						
5500 Labor	536,677	470,622	530,156	557,940	474,075	496,251
5510 Supplies/Material	168,770	161,482	292,844	165,000	175,000	207,779
5515 Outside Services	95,457	121,216	123,528	149,093	71,000	113,400
5518 Building Maintenance	55,306	40,936	45,392	49,916	49,000	47,166
5525 Consulting Services	0	0	0	0	0	0
5530 Capital Outlay	38,431	20,142	0	22,500	18,500	0
Sub-total	\$894,641	\$814,398	\$991,920	\$944,449	\$787,575	\$864,596
EFFLUENT DISPOSAL						
6788 District Sprayfield	277,619	264,468	296,358	284,997	278,696	286,496
6789 005 Discharge	60,039	51,768	20,163	10,360	350	360
Sub-total	\$337,658	\$316,236	\$316,521	\$295,357	\$279,046	\$286,856
SPECIALTY EXPENSES						
5700 SCADA Services	43,842	78,151	65,173	66,773	65,016	67,927
5710.2 Technical Services	1,374	0	0	888	0	0
5715.2 Other Lab Services	171,108	137,338	149,051	105,000	150,000	152,499
5715.3 Tapia Lab Sampling	99,869	126,530	118,981	123,537	106,721	115,672
7202 Allocated Lab Expense	362,011	366,418	347,876	362,829	329,160	366,144
Sub-total	\$678,204	\$708,437	\$681,081	\$659,027	\$650,897	\$702,242
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,922,595	1,936,570	1,909,929	1,946,549	1,783,235	2,012,877
7226 Allocated Operations Services	745,091	823,446	774,471	817,176	810,163	886,467
Sub-total	\$2,667,686	\$2,760,016	\$2,684,400	\$2,763,725	\$2,593,398	\$2,899,344
TOTAL EXPENSES	\$7,582,420	\$7,207,481	\$7,328,877	\$7,487,964	\$7,143,952	\$7,662,088

◆ Expense Trend (\$000)



JOINT POWERS AUTHORITY

Treatment/Composting – 751820

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY14-15.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked at the Composting Facility by Composting Facility personnel to operate and provide preventive maintenance.
- 5405 Utilities – These sub-accounts provide funds for electric and natural gas, telephone and water.
- 5410 Supplies/Material – Funds for miscellaneous chemicals and supplies required to operate the Composting Facility. Significant increase in citric acid cost as well as additional dewatering due to an increase in solids.
- 5410.7 Polymer used in the dewatering process.
- 5410.8 Amendment – Amendment usage increased due to extended dewatering and centrifuge run time. Amendment cost based on purchase of materials from new vendor.
- 5415 Outside Services – FY14-15 expenses include biennial bio filter emission testing (\$12.5K), boiler, water treatment services (\$4K) and weed abatement services (\$5K). FY11-12 expense included biosolids hauling during facility shutdown.
- 5417 Odor Control – Biofilter media changes out annually.
- 5420 Permits/Fees – SCAQMD permit fees for general plant operation and LA County Department of Public Health solid waste fees.
- 5430 Capital Outlay – Purchase of small tools, instruments and sump pumps.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

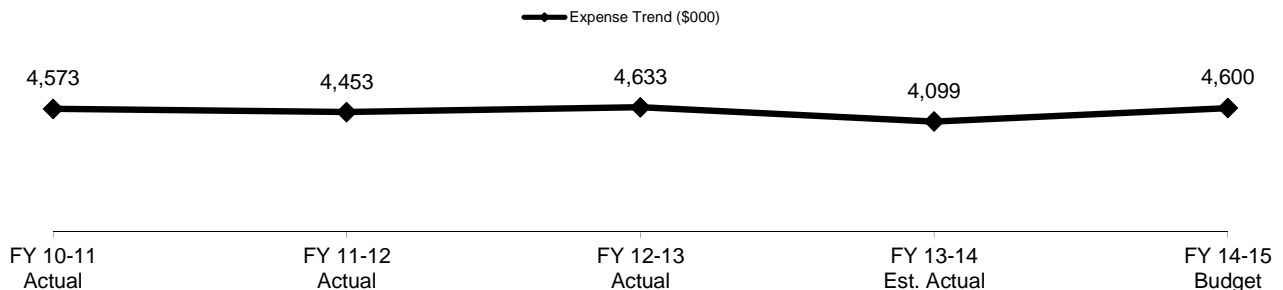
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY14-15 budget includes funding to maintain facilities at current levels.
- 5515 Outside Services – Funds to hire any maintenance providers to assist in maintaining plant facilities including annual gas monitoring and facility maintenance. Additional activities for FY14-15 include instrumentation wiring between cure building and dewatering system and fiber optic and control for distributed control system.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 FY13-14 request included actuators replacement (\$29K) and agitator spare parts (\$30K). For FY14-15, the actuators replacement is continued, and a new drill press (\$2K) is added.

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$749,670	\$720,814	\$720,809	\$721,955	\$692,397	\$683,390
5405.1 Electricity	328,815	263,023	333,244	269,875	386,000	352,222
5405.2 Telephone	10,577	6,605	5,008	4,443	6,898	7,400
5405.3 Natural Gas	743	740	3,451	1,000	686	720
5405.4 Water	7,868	7,145	7,142	7,527	7,200	7,385
5410 Supplies/Material	40,075	39,153	43,927	39,008	39,000	41,052
5410.1 Fuel	5,522	10,246	9,916	9,744	8,455	9,600
5410.7 Polymer	123,660	122,423	195,755	126,898	126,000	126,898
5410.8 Amendment	257,854	111,041	206,434	208,980	225,000	203,000
5415 Outside Services	3,320	230,076	15,608	21,651	20,500	22,119
5417 Odor Control	77,152	56,787	24,471	74,000	53,000	66,000
5420 Permits and Fee	8,809	9,986	19,390	14,941	12,728	18,616
5430 Capital Outlay	0	8,624	0	0	0	4,210
Sub-total	\$1,614,065	\$1,586,663	\$1,585,155	\$1,500,022	\$1,577,864	\$1,542,612
MAINTENANCE DIVISION EXPENSE						
5500 Labor	567,265	533,369	642,792	603,626	460,507	556,139
5510 Supplies/Material	183,297	149,573	185,258	163,380	160,000	172,709
5515 Outside Services	48,387	82,462	111,847	60,799	63,000	114,398
5518 Building Maintenance	72,293	58,046	78,973	76,511	62,824	69,770
5525 Consulting Services	18,760	0	5,100	0	0	0
5530 Capital Outlay	0	0	0	59,000	30,000	31,000
Sub-total	\$890,002	\$823,450	\$1,023,970	\$963,316	\$776,331	\$944,016
SPECIALTY EXPENSES						
5700 SCADA Services	20,642	25,769	10,802	25,129	4,771	29,889
5712 Compost Sales/Use Tax	6,839	2,973	3,747	4,000	3,540	4,000
5715.2 Other Lab Services	2,464	8,814	7,605	6,100	6,500	7,992
5715.3 Tapia Lab Sampling	6,984	564	358	1,529	291	282
7202 Allocated Lab Expense	11,869	12,014	11,406	11,896	10,792	12,005
Sub-total	\$48,798	\$50,134	\$33,918	\$48,654	\$25,894	\$54,168
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,455,732	1,398,551	1,415,917	1,452,212	1,181,693	1,429,796
7226 Allocated Operations Services	564,165	594,674	574,150	609,655	536,871	629,674
Sub-total	\$2,019,897	\$1,993,225	\$1,990,067	\$2,061,867	\$1,718,564	\$2,059,470
TOTAL EXPENSES	\$4,572,762	\$4,453,472	\$4,633,110	\$4,573,859	\$4,098,653	\$4,600,266



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 FY14-15.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

5410.1 Fuel – Diesel fuel for use on site.

5417 Odor Control – No funds required in FY14-15

5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter. FY14-15 budget proposal includes SWRQCB fees of approximately \$65K.

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 FY12-13 was for Sulzer impeller.

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

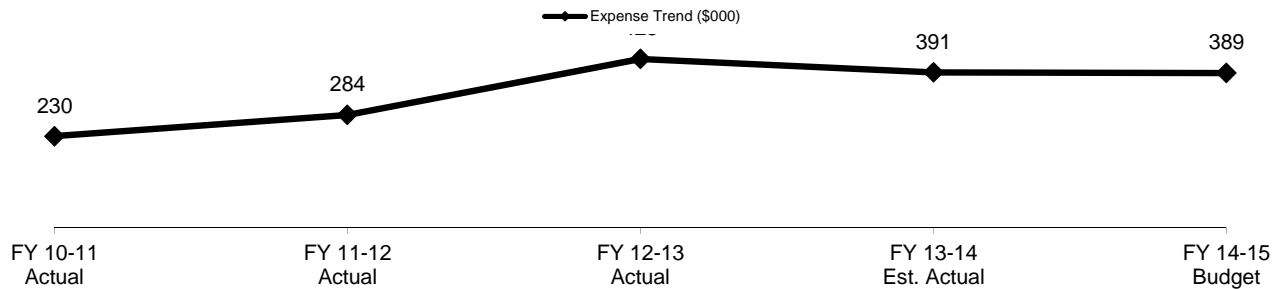
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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

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

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

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$8,027	\$27,629	\$27,279	\$16,550	\$29,797	\$27,652
5405.1 Electricity	78,190	68,670	58,852	69,411	70,000	69,531
5405.4 Water	1,430	157	831	755	715	806
5410 Supplies/Material	0	0	1,069	0	0	0
5410.1 Fuel	3,843	718	2,261	2,627	2,367	2,500
5415 Outside Services	0	0	0	0	0	0
5417 Odor Control	0	0	0	0	0	0
5420 Permits and Fee	43,535	53,343	52,282	53,359	65,000	68,175
5425 Consulting Services	3,298	0	21,090	0	0	0
Sub-total	\$138,323	\$150,517	\$163,664	\$142,702	\$167,879	\$168,664
MAINTENANCE DIVISION EXPENSE						
5500 Labor	3,576	12,623	48,310	15,428	45,686	37,027
5510 Supplies/Material	263	4,067	29,562	5,100	18,500	11,300
5515 Outside Services	26,017	3,395	22,178	12,440	12,000	17,197
Sub-total	\$29,856	\$20,085	\$100,050	\$32,968	\$76,186	\$65,524
SPECIALTY EXPENSES						
5715.2 Other Lab Services	7,149	5,706	5,795	6,900	5,300	6,900
5715.3 Tapia Lab Sampling	4,962	7,896	8,944	7,425	5,314	7,481
7202 Allocated Lab Expense	23,738	24,027	22,812	23,792	21,584	24,009
Sub-total	\$35,849	\$37,629	\$37,551	\$38,117	\$32,198	\$38,390
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	18,737	52,915	87,954	42,236	78,918	80,940
7226 Allocated Operations Services	7,260	22,502	35,665	17,733	35,854	35,645
Sub-total	\$25,997	\$75,417	\$123,619	\$59,969	\$114,772	\$116,585
TOTAL EXPENSES	\$230,025	\$283,648	\$424,884	\$273,756	\$391,035	\$389,163



JOINT POWERS AUTHORITY

Administration – 751840

FUNCTION

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

SIGNIFICANT CHANGES

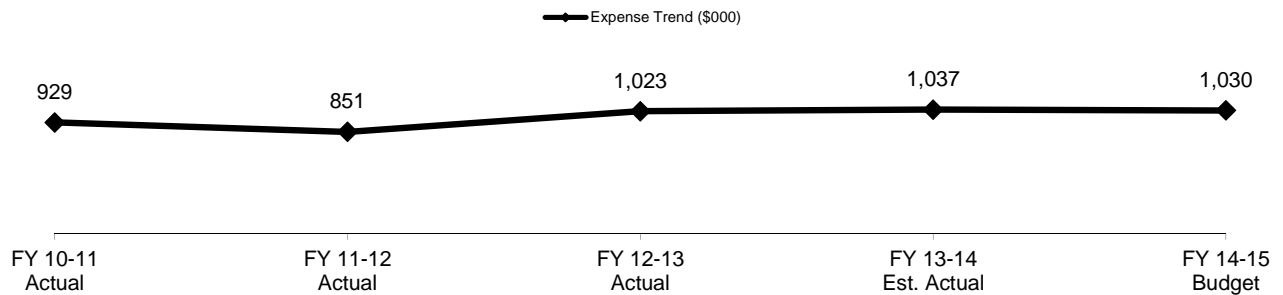
No significant changes are anticipated for FY13-14.

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 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$10,485	\$26,854	\$0	\$13,959	\$0	\$15,028
5430 Capital Outlay	0	0	0	0	0	0
Sub-total	\$10,485	\$26,854	\$0	\$13,959	\$0	\$15,028
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,807	2,393	9,463	3,100	3,000	3,100
Sub-total	\$2,807	\$2,393	\$9,463	\$3,100	\$3,000	\$3,100
PUBLIC INFORMATION						
6602 School Education Program	8,308	4,066	2,511	6,006	7,706	9,488
6604 Public Education Program	33,483	20,011	43,641	34,686	68,114	36,847
6606 Community Group Outreach	1,647	187	4,859	10,001	7,373	7,786
6608 Intergovernmental Coordination	15,922	8,973	5,486	16,018	4,807	11,990
Sub-total	\$59,360	\$33,237	\$56,497	\$66,711	\$88,000	\$66,111
RESOURCE CONSERVATION						
6785 Watershed Programs	77,846	59,600	87,932	88,475	84,918	90,840
Sub-total	\$77,846	\$59,600	\$87,932	\$88,475	\$84,918	\$90,840
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	0	605	89,933	50,000	48,148	50,000
6516 Other Professional Services	16,326	0	15,069	50,000	38,980	56,540
6517 Audit Fees	8,545	6,275	5,300	5,300	5,300	5,300
7110 Travel/Misc Staff Expense	0	0	619	0	26	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	71,307	75,323	59,731	56,825	49,682	50,675
7135.4 Earthquake Insurance	89,903	91,743	92,878	93,700	92,662	94,515
7153 TSD Staff Services	0	0	0	5,000	0	5,000
6260 Rental Charge - Facility Repl	354,020	331,945	355,476	355,823	389,108	380,715
7203 Allocated Building Maint	87,384	96,673	105,823	85,318	65,264	73,420
7225 Allocated Support Services	108,617	88,454	102,477	98,193	117,896	96,350
7226 Allocated Operations Services	42,095	37,610	41,554	41,223	53,565	42,431
Sub-total	\$778,197	\$728,628	\$868,860	\$841,382	\$860,631	\$854,946
TOTAL EXPENSES	\$928,695	\$850,712	\$1,022,752	\$1,013,627	\$1,036,549	\$1,030,025





INTERNAL SERVICES

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

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

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

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

DISTRICT STAFFING PLAN

FY 2014-15

Business Unit	DIVISION Dept/Section	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	Filled as 4/15/2014	Proposed Changes 2014-15	2014-15 Proposed Positions
	BOARD & GENERAL MANAGER							
701121	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
TOTAL GENERAL MANAGER		2.0	2.0	2.0	2.0	2.0	-	2.0

Business Unit	DIVISION Dept/Section	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	Filled as 4/15/2014	Proposed Changes 2014-15	2014-15 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	3.0	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	-	-	-	-	-	-
TOTAL RESOURCE CONSERVATION & PUBLIC OUTREACH		31.0	27.0	27.0	27.0	27.0	-	27.0

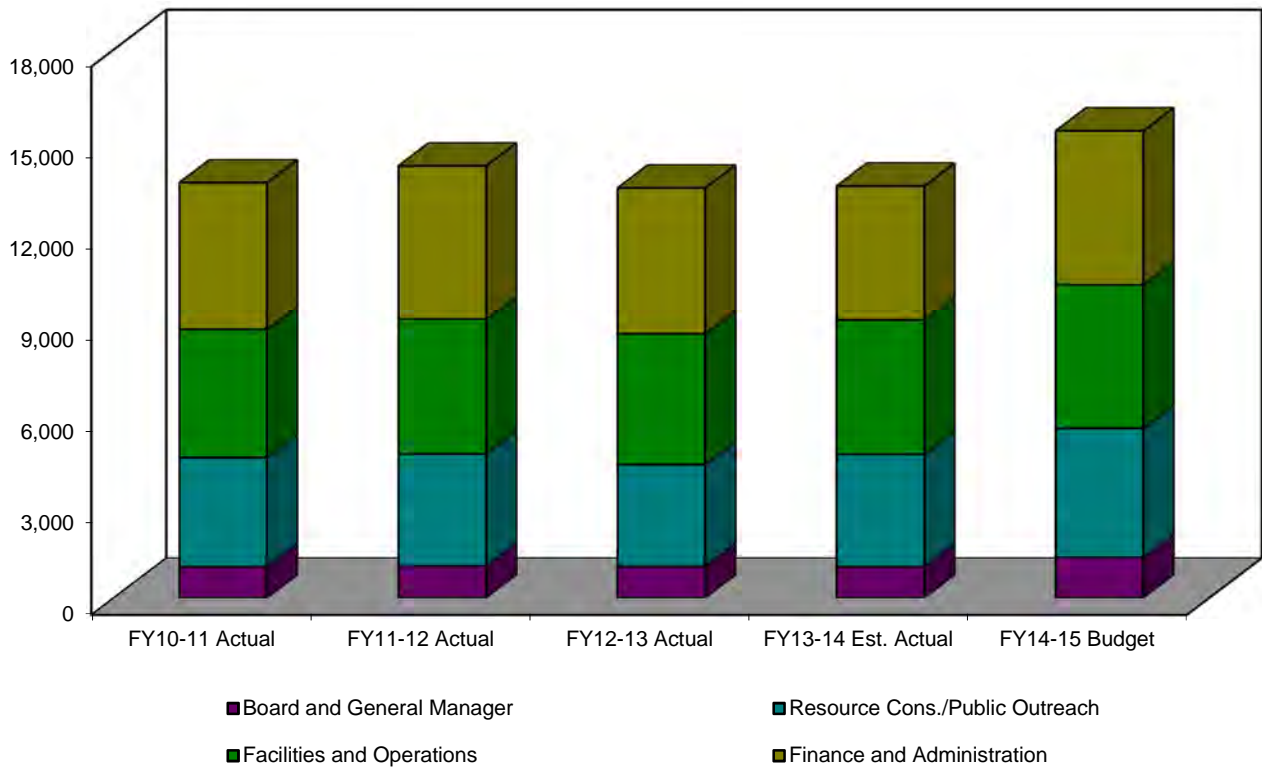
Business Unit	DIVISION Dept/Section	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	Filled as 4/15/2014	Proposed Changes 2014-15	2014-15 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	3.0	2.0	2.0	2.0	2.0	-	2.0
701320	Facilities Maintenance-Admin	1.2	1.2	1.2	1.2	1.2	-	1.2
701326	Electrical/Instrumentation-Maint	8.0	8.0	6.0	6.0	6.0	-	6.0
701321	Facilities Maintenance-Maint	7.0	7.0	8.0	8.0	8.0	-	8.0
701325	Facilities Maintenance-Fleet	1.0	1.0	1.0	1.0	1.0	-	1.0
701330	Water Division-Admin	0.8	0.8	0.8	0.8	0.8	-	0.8
701331	Water Treatment & Production	12.0	11.0	11.0	11.0	11.0	-	11.0
701322	Construction	8.0	7.0	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	6.0	6.0	6.0	6.0	-	6.0
701350	Technical Services Division	9.0	9.0	8.0	8.0	8.0	-	8.0
TOTAL FACILITIES & OPERATIONS		75.0	71.0	69.0	69.0	68.0	-	69.0

Business Unit	DIVISION Dept/Section	2010-11 Auth Positions	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	Filled as 4/15/2014	Proposed Changes 2014-15	2014-15 Proposed Positions
	FINANCE & ADMINISTRATION							
701410	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701420	Information Systems	5.0	6.0	6.0	6.0	5.0	-	6.0
701430	Human Resources/Risk Mgmt	2.0	2.0	2.0	2.0	2.0	-	2.0
701440	Accounting	10.0	9.0	9.0	9.0	8.0	-	9.0
TOTAL FINANCE & ADMINISTRATION		19.0	19.0	19.0	19.0	17.0	-	19.0

TOTAL AGENCY STAFF POSITIONS		127.0	119.0	117.0	117.0	114.0	-	117.0
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Las Virgenes Municipal Water District
Internal Service Summary
(Dollars in Thousands)

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Est. Actual	FY14-15 Budget
Board and General Manager	1,036	1,051	1,046	1,032	1,327
Resource Cons./Public Outreach	3,571	3,680	3,330	3,692	4,248
Facilities and Operations	4,215	4,430	4,294	4,407	4,745
Finance and Administration	4,830	5,040	4,807	4,409	5,025
	13,652	14,201	13,477	13,540	15,345



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

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$75,800	\$84,107	\$88,775	\$90,000	\$80,400	\$90,000
6005 Directors' Benefits	61,748	63,753	68,794	71,638	74,142	71,638
6010 Directors' Conference Expenses	26,999	34,357	31,716	25,000	20,580	25,000
6015 Directors' Miscellaneous	722	504	1,160	600	464	600
6020 Election Expense	16,911	0	20,888	0	0	60,000
Sub-total	\$182,180	\$182,721	\$211,333	\$187,238	\$175,586	\$247,238
PAYROLL EXPENSES						
6100 Staff Salaries	10,078,123	9,663,351	9,708,415	10,012,045	9,703,206	10,271,868
6102 Staff Overtime	290,962	294,027	302,449	234,922	379,112	237,096
6105 Staff Benefits	4,884,349	5,132,943	4,943,637	4,987,644	4,562,592	4,904,273
6110 Staff Taxes	1,050,342	989,894	949,597	1,014,777	932,854	967,209
Sub-total	\$16,303,776	\$16,080,215	\$15,904,098	\$16,249,388	\$15,577,764	\$16,380,446
6115 Staff Costs Recovered	(7,380,585)	(7,211,066)	(7,584,859)	(7,383,701)	(7,336,598)	(7,372,713)
Net Payroll Expenses	\$8,923,191	\$8,869,149	\$8,319,239	\$8,865,687	\$8,241,166	\$9,007,733
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	135,506	95,813	145,504	153,250	128,950	159,700
6205 Equipment Rental	9,679	9,284	7,729	8,200	7,700	9,300
6210 Equipment Repairs	97	522	2,617	1,500	638	1,500
6215 Equipment Maintenance	289,389	331,519	324,355	306,000	292,490	292,500
6220 Outside Services	103,977	114,842	150,901	102,800	133,862	257,800
6225 Radio Maintenance Expense	24,791	25,402	17,728	22,000	19,600	22,646
6230 Safety Equipment	13,415	20,541	26,513	19,850	9,915	18,743
6235 Records Management	50,412	52,917	50,991	51,000	56,394	51,000
6250 Equipment Interest Expense	10,488	8,191	6,748	6,630	3,600	4,000
Sub-total	\$637,754	\$659,031	\$733,086	\$671,230	\$653,149	\$817,189
PROFESSIONAL SERVICES						
6500 Legal Services	182,169	107,462	92,670	87,000	102,036	99,000
6505 Legal Advertising	10,380	8,981	6,914	9,000	22,934	9,000
6516 Other Professional Services	6,833	86,159	57,250	67,500	47,590	235,000
6517 Audit Fees	32,125	34,530	27,000	33,400	33,400	33,400
6522 Management Consultant Fees	53,951	113,107	62,979	177,500	11,515	177,500
Sub-total	\$285,458	\$350,239	\$246,813	\$374,400	\$217,475	\$553,900
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	7,554	9,123	8,519	19,976	5,691	8,725
6604 Public Education Program	97,344	152,054	182,162	174,293	214,987	173,617
6606 Community Group Outreach	6,659	23,425	5,240	25,025	16,919	22,512
6608 Intergovernmental Coordination	3,126	8,021	9,180	10,225	11,756	5,504
Sub-total	\$114,683	\$192,623	\$205,101	\$229,519	\$249,353	\$210,358
HUMAN RESOURCES						
6800 Safety	21,798	18,010	24,180	38,000	20,000	38,000
6810 Recruitment Expenses	9,510	7,653	35,580	10,000	10,000	10,000
6812 Retired Employee Benefits	572,378	693,717	787,861	870,572	870,000	915,000
6815 Employee Recognition Function	7,423	3,015	7,401	10,000	5,006	10,000
6817 Employee Survey Outreach	0	204	0	0	0	0
6820 Employee Assistance Program	866	0	0	2,000	0	2,000
6825 Employee Wellness Program	13,970	11,070	4,817	10,000	600	10,000
6830 Training & Prof. Development	76,063	68,109	77,349	155,675	73,974	166,465
6840 DOT Testing	1,050	1,050	1,050	1,050	1,050	1,050
6850 Unemployment Ins. Benefit	17,585	4,740	3,600	15,000	35	10,000
6855 Donated Sick Leave	(6,492)	4,241	3,558	0	0	0
6872 Litigation - Outside Services	102,732	71,141	75,390	100,000	57,800	100,000
Sub-total	\$816,883	\$882,950	\$1,020,786	\$1,212,297	\$1,038,465	\$1,262,515

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

	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Est. Actual	FY 14-15 Budget
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	82,027	150,207	49,694	175,000	78,510	95,000
7105 Dues/Subscriptions/Memberships	82,504	82,562	79,140	81,020	119,351	125,900
7110 Travel/Misc. Expenses	795	9,393	1,851	1,795	2,989	2,015
7135 General Insurance	0	(1)	0	0	0	0
7135.1 Property Insurance	26,675	26,839	32,658	32,350	33,121	33,784
7135.2 Liability Insurance	273,082	281,244	216,905	194,100	183,226	186,890
7135.3 Automobile Insurance	87,594	78,810	20,779	0	50,901	51,920
7135.4 Earthquake Insurance	53,288	54,379	55,052	55,625	54,962	56,061
7135.5 Excess Liability Insurance	360,036	355,384	248,609	216,200	203,462	207,531
7145 Claims Paid	0	0	0	0	3,500	0
7152 LAFCO Charges	12,292	15,144	13,198	15,000	13,405	15,000
7155 Other Expense	0	0	0	0	0	0
Sub-total	<u>\$978,293</u>	<u>\$1,053,961</u>	<u>\$717,886</u>	<u>\$771,090</u>	<u>\$743,427</u>	<u>\$774,101</u>
OPERATING EXPENSE						
5400 Labor	295,790	310,486	363,739	381,128	322,621	436,662
5405.1 Utilities - Energy	141,443	127,023	128,967	129,800	129,500	131,700
5405.2 Utilities - Telephone	122,483	144,741	153,936	143,158	160,211	174,827
5405.3 Utilities - Gas	22,412	21,251	19,868	23,400	18,108	21,500
5405.4 Utilities - Water	12,479	12,770	13,851	12,714	13,587	13,190
5410 Supplies/Materials	0	0	0	0	0	0
5415 Outside Services	0	0	0	4,000	0	0
5430 Capital Outlay	64,545	64,246	57,253	55,625	54,265	65,850
Sub-total	<u>\$659,152</u>	<u>\$680,517</u>	<u>\$737,614</u>	<u>\$749,825</u>	<u>\$698,292</u>	<u>\$843,729</u>
MAINTENANCE EXPENSE						
5500 Labor	293,159	245,239	361,015	332,720	383,892	370,934
5510 Supplies/Materials	159,396	519,910	192,148	563,120	451,657	596,950
5510.1 Fuel	120,767	104,484	119,749	135,658	128,000	126,900
5515 Outside Services	279,082	315,445	384,134	326,918	362,284	334,746
5520 Permits/Fee	7,879	9,704	9,727	9,529	13,031	12,611
5530 Capital Outlay	17,238	3,300	65,541	0	6,283	14,000
6255 Rental Charge - Vehicles	109,579	103,150	121,135	109,744	127,800	128,000
Sub-total	<u>\$987,100</u>	<u>\$1,301,232</u>	<u>\$1,253,449</u>	<u>\$1,477,689</u>	<u>\$1,472,947</u>	<u>\$1,584,141</u>
INVENTORY EXPENSE						
5536 Inventory Adjustment	13,353	8,594	6,139	13,000	7,500	9,500
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	53,565	20,560	24,536	46,970	42,750	34,811
Sub-total	<u>\$53,565</u>	<u>\$20,560</u>	<u>\$24,536</u>	<u>\$46,970</u>	<u>\$42,750</u>	<u>\$34,811</u>
TOTAL EXPENSES	<u>\$13,651,612</u>	<u>\$14,201,578</u>	<u>\$13,475,982</u>	<u>\$14,598,945</u>	<u>\$13,540,110</u>	<u>\$15,345,215</u>
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED CUSTOMER INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LABORATORY EXPENSES	(\$593,461)	(\$600,684)	(\$570,289)	(\$594,801)	(\$539,606)	(\$600,236)
ALLOCATED VEHICLE EXPENSES	\$0	\$0	\$2	\$0	\$0	\$0
ALLOCATED LEGAL EXPENSES	(\$102,732)	(\$71,141)	(\$75,390)	(\$100,000)	(\$57,800)	(\$100,000)
ALLOCATED OPS BLDG EXPENSES	(\$174,768)	(\$193,346)	(\$211,647)	(\$170,637)	(\$130,528)	(\$146,841)
ALLOCATED INTERNAL G&A	\$0	(\$7)	(\$8)	\$1	\$0	\$1
ALLOCATED SUPPORT SERVICES(G&A)	(\$5,907,107)	(\$5,953,608)	(\$5,841,942)	(\$5,914,861)	(\$5,474,022)	(\$6,225,251)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$6,873,544)	(\$7,382,792)	(\$6,776,708)	(\$7,818,647)	(\$7,338,154)	(\$8,272,888)
TOTAL ALLOCATED EXPENSES	<u>(\$13,651,612)</u>	<u>(\$14,201,578)</u>	<u>(\$13,475,982)</u>	<u>(\$14,598,945)</u>	<u>(\$13,540,110)</u>	<u>(\$15,345,215)</u>

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2013-14 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	644,147	5,934	650,081	341,559	176,804	7,681	124,037	650,081
General Manager-100% LVMWD	164,665	(57,800)	106,865	-	112,208	-	(5,343)	106,865
Board of Directors	223,315	-	223,315	-	229,546	-	(6,231)	223,315
Board of Directors & GM	1,032,127	(51,866)	980,261	341,559	518,558	7,681	112,463	980,261
RCPO Administration	366,798	-	366,798	192,722	31,822	-	142,254	366,798
Customer Service Admin	217,076	-	217,076	-	-	-	217,076	217,076
Customer Service Operations	1,161,650	431,941	1,593,591	-	1,905,194	8,242	(319,845)	1,593,591
Meter Service	924,786	-	924,786	-	1,057,763	-	(132,977)	924,786
Customer Service Programs	237,064	11,868	248,932	-	363,839	-	(114,907)	248,932
Resource/Watershed Conservation	319,810	5,934	325,744	-	415,798	26,826	(116,880)	325,744
Public Information	464,422	-	464,422	244,012	67,962	12,827	139,621	464,422
GIS & New Customer Svc	-	-	-	-	-	-	-	-
RCPO	3,691,606	449,743	4,141,349	436,734	3,842,378	47,895	(185,658)	4,141,349
Facilities & Operations Admin	453,363	5,934	459,297	241,321	275,070	51,957	(109,051)	459,297
Facilities Maint/Const Admin	199,795	4,160	203,955	107,160	126,073	23,814	(53,092)	203,955
Electrical	266,444	53,407	319,851	168,053	204,296	694	(53,192)	319,851
Maintenance	98,485	89,134	187,619	98,577	90,710	-	(1,668)	187,619
Building 8 Maintenance	373,264	-	373,264	196,116	-	-	177,148	373,264
Building 7 Maintenance	130,528	(130,528)	-	-	49,354	-	(49,354)	-
Construction	102,071	160,467	262,538	137,941	163,145	-	(38,548)	262,538
Fleet Maintenance	611,766	(611,766)	-	-	-	-	-	-
Water Administration	94,330	1,774	96,104	50,494	69,474	-	(23,864)	96,104
Water Treatment & Production	210,223	101,003	311,226	163,520	218,719	-	(71,013)	311,226
Reclamation Administration	477,142	5,934	483,076	253,813	-	-	229,263	483,076
Laboratory	527,738	(527,738)	-	-	378,158	-	(378,158)	-
Wastewater Treatment Facility	91,368	23,737	115,105	60,478	134,776	-	(80,149)	115,105
Composting Facility	95,331	23,737	119,068	62,559	141,105	-	(84,596)	119,068
Planning & Technical Services	675,243	(66,603)	608,640	318,166	33,744	566,600	(309,870)	608,640
Facilities & Operations	4,407,091	(867,348)	3,539,743	1,858,198	1,884,624	643,065	(846,144)	3,539,743
Finance & Administration Admin	994,096	-	994,096	522,309	236,663	-	235,124	994,096
Information Systems	1,031,172	(258,463)	772,709	421,324	123,375	23,285	204,725	772,709
Human Resources	1,287,067	-	1,287,067	676,239	161,435	30,468	418,925	1,287,067
Finance & Accounting	1,096,951	-	1,096,951	576,350	413,603	46,433	60,565	1,096,951
Finance & Administration	4,409,286	(258,463)	4,150,823	2,196,222	935,076	100,186	919,339	4,150,823
Total Allocated G&A Costs	13,540,110	(727,934)	12,812,176	4,832,713	7,180,636	798,827	-	12,812,176
Direct Allocations								
Allocated Laboratory Expenses				361,536	178,070	-	-	539,606
Allocated Ops Bldg Expenses				65,264	65,264	-	-	130,528
Allocated Legal Expenses				-	57,800	-	-	57,800
Total Direct Allocations				426,800	301,134	-	-	727,934
Total all Allocated Costs				5,259,513	7,481,770	798,827	-	13,540,110

Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2014-15 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	711,546	5,490	717,036	387,774	183,602	6,162	139,498	717,036
General Manager-100% LVMWD	319,700	(100,000)	219,700	-	226,155	-	(6,455)	219,700
Board of Directors	295,818	-	295,818	-	303,092	-	(7,274)	295,818
Board of Directors & GM	1,327,064	(94,510)	1,232,554	387,774	712,849	6,162	125,769	1,232,554
RCPO Administration	390,577	-	390,577	211,224	33,291	-	146,062	390,577
Customer Service Admin	334,065	-	334,065	-	-	-	334,065	334,065
Customer Service Operations	1,284,108	438,603	1,722,711	-	2,186,140	7,818	(471,247)	1,722,711
Meter Service	1,180,701	-	1,180,701	-	1,347,047	-	(166,346)	1,180,701
Customer Service Programs	200,010	10,980	210,990	-	341,278	-	(130,288)	210,990
Resource/Watershed Conservation	366,324	5,490	371,814	-	478,047	30,842	(137,075)	371,814
Public Information	492,468	-	492,468	266,326	71,072	10,746	144,324	492,468
GIS & New Customer Svc	-	-	-	-	-	-	-	-
RCPO	4,248,253	455,073	4,703,326	477,550	4,456,875	49,406	(280,505)	4,703,326
Facilities & Operations Admin	472,029	5,490	477,519	258,240	295,370	44,712	(120,803)	477,519
Facilities Maint/Const Admin	210,991	3,849	214,840	116,186	137,123	20,757	(59,226)	214,840
Electrical	309,195	49,411	358,606	193,933	219,378	589	(55,294)	358,606
Maintenance	106,083	82,464	188,547	101,965	88,772	-	(2,190)	188,547
Building 8 Maintenance	411,435	-	411,435	222,501	-	-	188,934	411,435
Building 7 Maintenance	146,841	(146,841)	-	1	65,930	-	(65,931)	-
Construction	216,791	148,460	365,251	197,528	239,747	-	(72,024)	365,251
Fleet Maintenance	565,988	(565,988)	-	-	-	-	-	-
Water Administration	113,424	1,641	115,065	62,227	83,560	-	(30,722)	115,065
Water Treatment & Production	196,273	93,445	289,718	156,680	206,862	-	(73,824)	289,718
Reclamation Administration	482,235	5,490	487,725	263,762	-	-	223,963	487,725
Laboratory	589,256	(589,256)	-	-	426,750	-	(426,750)	-
Wastewater Treatment Facility	83,796	21,960	105,756	57,192	119,428	-	(70,864)	105,756
Composting Facility	107,153	21,960	129,113	69,823	147,766	-	(88,476)	129,113
Planning & Technical Services	733,678	(75,240)	658,438	353,851	103,457	500,014	(298,884)	658,438
Facilities & Operations	4,745,168	(943,155)	3,802,013	2,053,889	2,134,143	566,072	(952,091)	3,802,013
Finance & Administration Admin	1,145,299	-	1,145,299	619,373	233,570	-	292,356	1,145,299
Information Systems	1,364,849	(264,485)	1,100,364	594,532	153,212	23,166	329,454	1,100,364
Human Resources	1,324,822	-	1,324,822	716,460	155,307	23,483	429,572	1,324,822
Finance & Accounting	1,189,760	-	1,189,760	643,419	445,500	45,397	55,444	1,189,760
Finance & Administration	5,024,730	(264,485)	4,760,245	2,573,784	987,589	92,046	1,106,826	4,760,245
Total Allocated G&A Costs	15,345,215	(847,077)	14,498,138	5,492,997	8,291,456	713,686	(1)	14,498,138
Direct Allocations								
Allocated Laboratory Expenses				402,158	198,078	-	-	600,236
Allocated Ops Bldg Expenses				73,420	73,421	-	-	146,841
Allocated Legal Expenses				-	100,000	-	-	100,000
Total Direct Allocations				475,578	371,499	-	-	847,077
Total all Allocated Costs				5,968,575	8,662,955	713,686	(1)	15,345,215



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 FY14-15 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.

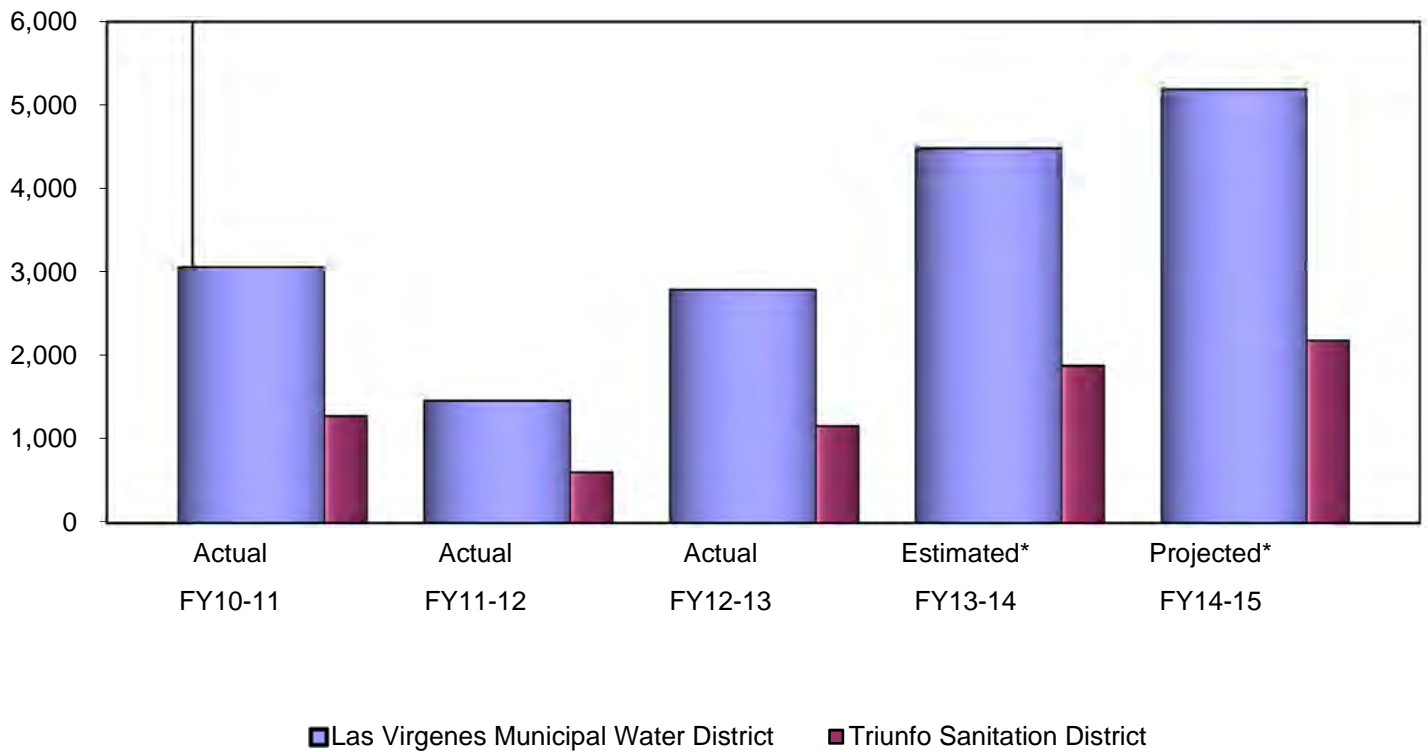
Projects identified in the Las Virgenes – Triunfo Joint Powers Authority Infrastructure Investment Plan have shared funding responsibility of the District and Triunfo Sanitation District consistent with the Joint Powers Authority Agreement. Allocation of costs between the two agencies for Joint Powers 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)**

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimated*	FY14-15 Projected*
Las Virgenes Municipal Water District	3,058	1,451	2,776	4,483	5,190
Triunfo Sanitation District	1,274	604	1,156	1,867	2,168
	4,332	2,055	3,932	6,350	7,358



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

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY13-14 and FY14-15

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY13-14	Projected Carryover July 1, 2014	FY14-15 Appropriation	FY14-15 Working Capital Requirement
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$235,000	\$253,501	\$11,530	(\$30,031)	\$208,231	\$178,200
10446	Buffer Land at Rancho	\$250,000	\$0	\$0	\$250,000	\$0	\$250,000
10448	Rancho Polymer Feed System Rehabilitation	\$121,000	\$46,822	\$0	\$0	\$0	\$0
10453	Tapia and Rancho Vulnerability Assessment	\$50,000	\$0	\$0	\$0	\$0	\$0
10457	Tapia Alternative Disinfection Improvements	\$1,718,532	\$1,710,325	\$257,060	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$6,841,790	\$1,394,366	\$5,447,424	\$0	\$0	\$0
10493	Tapia Sludge Screening	\$385,000	\$0	\$0	\$0	\$0	\$0
10499	Tapia Grit Cyclone Conveyor System	\$150,000	\$4,003	\$145,997	\$0	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$685,000	\$0	\$48,985	\$636,015	\$0	\$636,015
10513	Tapia Sluice Gate and Drive Replacement	\$342,000	\$0	\$0	\$342,000	\$0	\$342,000
10515	Sanitation Master Plan Update	\$62,500	\$13,805	\$48,695	\$0	\$0	\$0
10516	Recycled Water Master Plan	\$62,500	\$12,831	\$49,669	\$0	\$0	\$0
10519	Miscellaneous CIP (Bandsaw)	\$10,000	\$0	\$11,924	\$0	\$0	\$0
10520	SCADA System Communication Upgrades	\$93,100	\$6,239	\$0	\$86,861	\$0	\$86,861
10522	Reservoir #2 Improvements (Lining Cover)	\$50,000	\$36,683	\$13,317	\$0	\$1,557,010	\$1,557,010
10534	Rancho Solar Project	\$70,000	\$44,846	\$45,379	\$0	\$0	\$0
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$100,000	\$12,765	\$90,836	(\$3,601)	\$323,103	\$319,502
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
10538	Tapia Channel Mixing Improvements	\$454,000	\$0	\$48,205	\$405,795	\$4,205	\$410,000
10540	Lost Hill Overpass Recycled Water Main Relocation	\$355,000	\$0	\$50,744	\$304,256	\$8,744	\$313,000
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$110,000	\$0	\$25,121	\$84,879	\$33,937	\$118,816

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY13-14 and FY14-15

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY13-14	Projected Carryover July 1, 2014	FY14-15 Appropriation	FY14-15 Working Capital Requirement
10548	Tapia Roof Replacement	\$25,000	\$0	\$23,895	\$0	\$0	\$0
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrade	\$14,000	\$0	\$13,564	\$436	\$13,564	\$14,000
10550	Rancho Reactor Room Door Replacement	\$20,000	\$0	\$17,467	\$0	\$0	\$0
10551	Centrate System - New Pump Impellers	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000
10559	Manhole Rehabilitation, F2/F3 Line	\$0	\$0	\$0	\$0	\$15,000	\$15,000
10560	Rancho: Rehabilitate Existing Centrate Line	\$0	\$0	\$0	\$0	\$175,390	\$175,390
10561	NPDES Permit Renewal	\$0	\$0	\$0	\$0	\$25,000	\$25,000
10562	Tapia Structural Repairs	\$0	\$0	\$0	\$0	\$46,500	\$46,500
10563	Tapia Supplemental Carbon Study	\$0	\$0	\$0	\$0	\$85,000	\$85,000
10564	Centrate Equalization Tank	\$0	\$0	\$0	\$0	\$890,000	\$890,000
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$0	\$0	\$0	\$0	\$287,500	\$287,500
10566	Tapia Alternative Disinfection Safety Improvements	\$0	\$0	\$0	\$0	\$85,750	\$85,750
10567	Programmable Logic Controller Upgrades	\$0	\$0	\$0	\$0	\$216,500	\$216,500
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	\$0	\$0	\$0	\$0	\$180,000	\$180,000
10573	Sewer Grit Handling	\$0	\$0	\$0	\$0	\$50,000	\$50,000
10574	Rancho Facility Improvements	\$0	\$0	\$0	\$0	\$174,500	\$174,500
10579	Security Upgrades - JPA	\$0	\$0	\$0	\$0	\$5,000	\$5,000
10580	Tapia Equipment Replacement	\$0	\$0	\$0	\$0	\$70,750	\$70,750
10582	Tapia Balancing Pond Sealant Replacement	\$0	\$0	\$0	\$0	\$80,500	\$80,500
10587	Recycled Water Storage Study	\$0	\$0	\$0	\$0	\$300,000	\$300,000
10588	Woodland Hills Golf Course RW Pipeline Extension	\$0	\$0	\$0	\$0	\$310,000	\$310,000

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY13-14 and FY14-15

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY13-14	Projected Carryover July 1, 2014	FY14-15 Appropriation	FY14-15 Working Capital Requirement
	Total CIP Budget	\$12,339,422	\$3,536,186	\$6,349,812	\$2,211,610	\$5,146,184	\$7,357,794

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	Cao	3 Continuing	Appr. \$235,000 Exp. \$265,031	\$208,231
	Rehabilitation of 18" RW pipe between Tapia and Mulholland Highway due to excessive failure rate. Cost estimate is based on the installation of an active cathodic protection system. The project is divided in three phases: 1) FY12-13; 2) FY13-14; 3) FY14-15.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10446	Buffer Land at Rancho	Zhao	3 Continuing	Appr. \$250,000 Exp. \$0	\$0
	Potential land acquisition of additional buffer land around Rancho.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10448	Rancho Polymer Feed System Rehabilitation	Dingman	2 Deferred	Appr. \$121,000 Exp. \$46,822	\$0
	The polymer feed system at Rancho needs to be evaluated and updated. The addition of polymer aging tanks and new mixers and a potential heating system will allow for a lower polymer dosage and better efficiency.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10453	Tapia and Rancho Vulnerability Assessment	Dingman	1 Cancelled	Appr. \$50,000 Exp. \$0	\$0
	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	Tapia Alternative Disinfection Improvements	Dingman	1 Completed	Appr. \$1,718,532 Exp. \$1,967,385	\$0
	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		

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations
10487	Construct 3rd Digester at Rancho	Zhao	2 Completed	Appr. \$6,841,790 Exp. \$6,841,790	\$0
	Construct a third anaerobic digester at the Rancho Composting Facility including heating, mixing and gas collection. Convert the two existing digesters from steam injection heating to hot water heat exchangers.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction	20.00%	70.60%	29.40%	
	Sanitation Replacement	80.00%			
	Estimated Impact on Annual Operating Expense		\$0		
10493	Tapia Sludge Screening	Dingman	3 Deferred	Appr. \$385,000 Exp. \$0	\$0
	Install a screener for primary and secondary sludge at Tapia. Includes design, piping modifications and odor control.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10499	Tapia Grit Cyclone Conveyor System	Miller	2 Completed	Appr. \$150,000 Exp. \$150,000	\$0
	Current Grit removal utilizes obsolete overhead crane. New proposal utilizes a small conveyor 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		
10512	Tapia: Primary Tank Rehabilitation	Dingman	2 Continuing	Appr. \$685,000 Exp. \$48,985	\$0
	Concrete repair and the installation of a protective coating in the tanks. This project also includes the replacement of existing aluminum launders with fiberglass launders, new coatings for inlet diffusers and gate replacement. Design will be completed in FY13-14. The same design basis will be used for all tanks over the multiyear project.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations
10513	Tapia Sluice Gate and Drive Replacement	Schlageter	2 Continuing	Appr. \$342,000 Exp. \$0	\$0
	Replaces existing gates in the tanks and channels at Tapia as well as drive mechanisms for flights and chains.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10515	Sanitation Master Plan Update	Cao	2 Completed	Appr. \$62,500 Exp. \$62,500	\$0
	To provide an update to the 2008 Sanitation Master plan taking into account the numerous regulatory and operational changes and usage patterns since the last update. Approximately 40% of the project is expected to be complete in FY12-13 with the balance of the work to be performed in FY13-14. It is expected that 40% will be spent during FY12-13 and the balance will be spent in FY13-14.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10516	Recycled Water Master Plan	Cao	2 Completed	Appr. \$62,500 Exp. \$62,500	\$0
	To provide 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. It is expected that 40% will be spent during FY12-13 and the balance will be spent in FY13-14.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10519	Miscellaneous CIP (Bandsaw)	Miller	3 Completed	Appr. \$10,000 Exp. \$11,924	\$0
	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		

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations
10520	SCADA System Communication Upgrades	McIntyre	2 Continuing	Appr. \$93,100 Exp. \$6,239	\$0
	Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10522	Reservoir #2 Improvements (Lining Cover)	Dingman	1 Continuing	Appr. \$50,000 Exp. \$50,000	\$1,557,010
	A study was completed in 2013 to define the scope of work. The scope includes lining the earthen sides and covering the water surface of recycled water reservoir #2 with shade balls. The bottom of the reservoir is currently concrete.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10534	Rancho Solar Project	Zhao	2 Completed	Appr. \$70,000 Exp. \$90,225	\$0
	Staff time associated in obtaining a PPA agreement for solar electrical generation at Rancho to feed power consumption at RWPS and perform CEQA mitigation. Construction budget of \$50,000 provides funding for expenses related to mitigation measures required by CEQA.				
	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)		
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	Schlageter	2 Continuing	Appr. \$100,000 Exp. \$103,601	\$323,103
	To construct 5,000 feet of 8" PVC recycled water main extension along Agoura Road to Ladyface Drive to Cornell Road.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Conservation	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10537	Raw Sludge Wet Well Mixing Improvements	Johnson	2 Continuing	Appr. \$100,000 Exp. \$0	\$0
	Replace the existing centrifugal mixing pump with a pump that is more appropriate for sludge mixing.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations
10538	Tapia Channel Mixing Improvements	Dingman	2 Continuing	Appr. \$454,000 Exp. \$48,205	\$4,205
	Replace the air piping and drop legs in the channels at Tapia.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10540	Lost Hill Overpass Recycled Water Main Relocation	Zhao	2 Continuing	Appr. \$355,000 Exp. \$50,744	\$8,744
	Relocate the existing 10" recycled water pipeline in the Lost Hills overpass to the new overpass that will under construction beginning December 2014 (FY 2014-15).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10544	Centrate Tank Cathodic Protection (CP) System Replacement	Cao	2 Continuing	Appr. \$110,000 Exp. \$25,121	\$33,937
	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		
10548	Tapia Roof Replacement	Johnson	2 Completed	Appr. \$25,000 Exp. \$23,895	\$0
	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	Rancho Las Virgenes Compost Facility Agitator Control Upgrade	Korkosz	2 Continuing	Appr. \$14,000 Exp. \$13,564	\$13,564
	During the FY11-12 shutdown of the Rancho Compost Facility (Rancho) repairs were made to the agitator #1 control system. This project will implement a similar upgrade to 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		

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations
10550	Rancho Reactor Room Door Replacement	Johnson	2 Completed	Appr. Exp. \$20,000 \$17,467	\$0
	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	Centrate System - New Pump Impellers	Johnson	2 Continuing	Appr. Exp. \$35,000 \$0	\$0
	Upgrade centrate system pump impellers to handle solids in the system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10559	Manhole Rehabilitation, F2/F3 Line	Schlageter	2 New	Appr. Exp. \$0 \$0	\$15,000
	The F2/F3 Sewer Rehabilitation Study identified priority 1 and 2 manholes needing repair. Work on priority 1 manholes was completed. Priority 2 manholes will be addressed in FY15-16. Fiscal Year 2014-2015 Planning funds are for the inspection of manholes.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	40.10%	59.90%	
	Estimated Impact on Annual Operating Expense		\$0		
10560	Rancho: Rehabilitate Existing Centrate Line	Schlageter	2 New	Appr. Exp. \$0 \$0	\$175,390
	Provide mechanical and/or chemical cleaning of minerals from the existing centrate line. No planning is needed due to the availability of existing documentation.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense		\$0		
10561	NPDES Permit Renewal	Dingman	2 New	Appr. Exp. \$0 \$0	\$25,000
	This project provides funding for assistance from outside sources related to the National Pollution Discharge Elimination System (NPDES) Permit renewal for Tapia.				
	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, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations	
10562	Tapia Structural Repairs	Dingman	1 New	Appr. Exp.	\$0 \$0	\$46,500
	Repair the foundation of the RAS pump station, including modifications to sub-grade to address settling. Flex coupling are also to be added to relieve pipe strain.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10563	Tapia Supplemental Carbon Study	Dingman	2 New	Appr. Exp.	\$0 \$0	\$85,000
	Study available supplemental carbon sources to improve biological performance at Tapia.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10564	Centrate Equalization Tank	Dingman	2 New	Appr. Exp.	\$0 \$0	\$890,000
	Construct a centrate equalization tank at the centrate treatment facility.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10565	Rancho Las Virgenes Digester Cleaning and Repair	Dingman	1 New	Appr. Exp.	\$0 \$0	\$287,500
	To clean out and evaluate the condition of existing digesters # 1 and #2. The full scope of repairs is unknown at this time but could include coatings ,concrete patching, pipe and valve repairs, removal of the steam lances, and repairs to hatches and seals.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10566	Tapia Alternative Disinfection Safety Improvements	Dingman	1 New	Appr. Exp.	\$0 \$0	\$85,750
	This project includes the installation of a canopy over the ammonia pumps and electrical control panels, handrails along the sidewalk and the installation of a toxic gas detector to detect ammonia gas leaks.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations	
10567	Programmable Logic Controller Upgrades	Dingman	2 New	Appr. Exp.	\$0 \$0	\$216,500
	<p>This project replaces programmable logic controllers (PLC's) with newer PLCs and provides necessary equipment upgrades (fiber optics, network switches and programming) to complete the installation. This is a program project which addresses Tapia in the first three years and centrate treatment in the fourth year. Design will occur in the first year for all facilities.</p>					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	Dingman	3 New	Appr. Exp.	\$0 \$0	\$180,000
	<p>Replace the existing Michigan/Volvo loader used to move amendment and compost at Rancho with a like model.</p>					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10573	Sewer Grit Handling	Olney	2 New	Appr. Exp.	\$0 \$0	\$50,000
	<p>Plan, design and build a sewer grit removal system at Tapia. This project will reduce the weight of inorganic grit that is removed and disposed as solid waste.</p>					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10574	Rancho Facility Improvements	Johnson	3 New	Appr. Exp.	\$0 \$0	\$174,500
	<p>Replace and repair significant components of the JPA's Rancho Las Virgenes Composting Facility.1) Replacement Sump Pumps (4 @ \$8K/ea.) - \$35,0002) Amendment Bin Overhaul (welding/coating) - \$50,0003) Conveyor Screw Replacement (2) - \$30,0004) Dewatering Compressor (1) - \$10,000</p>					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			

JPA - Capital Improvement Project Detail, FY2014-15

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations	
10579	Security Upgrades - JPA	Miller	3 New	Appr. Exp.	\$0 \$0	\$5,000
	Remote Access Control: \$10,000 Security Cameras: \$15,000 Lock and Key Control: \$5,000					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10580	Tapia Equipment Replacement	Dingman	2 New	Appr. Exp.	\$0 \$0	\$70,750
	Purchase of replacement Hach MLSS Center Zero Analyser.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10582	Tapia Balancing Pond Sealant Replacement	Dingman	2 New	Appr. Exp.	\$0 \$0	\$80,500
	Replace approximately 1,300' of sealant in the balancing pond.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense		\$0			
10587	Recycled Water Storage Study	Zhao	2 Continuing	Appr. Exp.	\$0 \$0	\$300,000
	To perform a study for potential recycled water storage area identified in 2006 TEA and 2007 RW Master Plan update and the 2012 recycled water storage feasibility study by RMC. The study would include but not be limited to geological, environmental, CEQA, water quality and any regulatory constraints. Continuation of Project 10393.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Recycled Water Conservation	30.00%	70.60%	29.40%		
	Sanitation Construction	20.00%				
	Sanitation Replacement	50.00%				
	Estimated Impact on Annual Operating Expense		\$0			

JPA - Capital Improvement Project Detail, FY2014-15

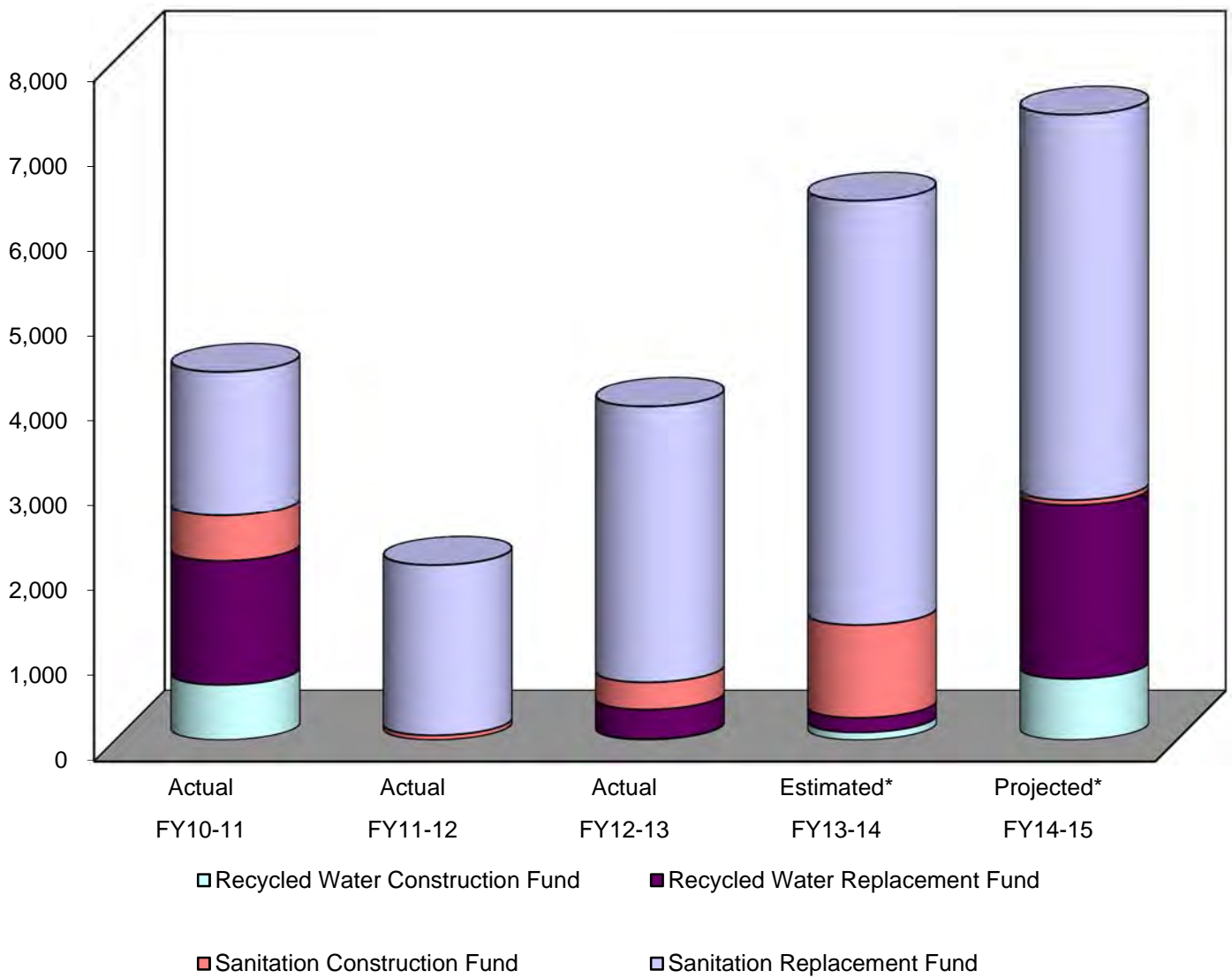
Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2014	FY14-15 Appropriations	
10588	Woodland Hills Golf Course RW Pipeline Extension	Schlageter	2 Continuing	Appr. Exp.	\$0 \$0	\$310,000
	<p>Installation of a 16 inch pipeline from the intersection of Park Granada and Park Capri (Calabasas) to the Los Angeles city boundary and extending to the Woodland Hills Country Club. The JPA will manage the development of the preliminary design, environmental documentation (with CEQA) and final design and construction of the project. The JPA will be reimbursed for all costs related to this project by the LADWP. FY 2014-2015 activity includes development of a Preliminary Design Report (PDR) for the project. Construction costs will be added once the PDR provides a construction cost estimate. Continuation of Project 10474.</p>					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Recycled Water Conservation	100.00%	70.60%	29.40%		
	Other Funding from: Los Angeles Dept. of Water & Power \$12,350,000					
	Estimated Impact on Annual Operating Expense		\$0			

Total Capital Improvement Project Appropriations		\$5,146,184
Total Other Funding	\$12,350,000	
Total Estimated Impact on Annual Operating Expense	(\$120,000)	

Appropriations by Fund	FY 2014-15 Appropriations	TSD Share	LVMWD Share
Recycled Water Conservation	\$723,103	\$212,592	\$510,511
Recycled Water Replacement	\$1,773,985	\$521,552	\$1,252,433
Sanitation Construction	\$60,000	\$17,640	\$42,360
Sanitation Replacement	\$2,589,096	\$765,769	\$1,823,327
GRAND TOTAL	\$5,146,184	\$1,517,553	\$3,628,631

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

	FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Estimated*	FY14-15 Projected*
Recycled Water Construction Fund	649	-	13	91	720
Recycled Water Replacement Fund	1,455	2	346	171	2,048
Sanitation Construction Fund	537	55	320	1,089	60
Sanitation Replacement Fund	1,691	1,998	3,253	4,999	4,530
	4,332	2,055	3,932	6,350	7,358



*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 2014-15**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$319,502	100.0%	319,502	29.4%	93,934	70.6%	225,568
10587	Recycled Water Storage Study	\$300,000	30.0%	90,000	29.4%	26,460	70.6%	63,540
10588	Woodland Hills Golf Course RW Pipeline Extension	\$310,000	100.0%	310,000	29.4%	91,140	70.6%	218,860
Total:	Recycled Water Conservation			719,502		211,534		507,968
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$178,200	100.0%	178,200	29.4%	52,391	70.6%	125,809
10522	Reservoir #2 Improvements (Lining Cover)	\$1,557,010	100.0%	1,557,010	29.4%	457,761	70.6%	1,099,249
10540	Lost Hill Overpass Recycled Water Main Relocation	\$313,000	100.0%	313,000	29.4%	92,022	70.6%	220,978
Total:	Recycled Water Replacement			2,048,210		602,174		1,446,036
Sanitation Construction								
10587	Recycled Water Storage Study	\$300,000	20.0%	60,000	29.4%	17,640	70.6%	42,360
Total:	Sanitation Construction			60,000		17,640		42,360
Sanitation Replacement								
10446	Buffer Land at Rancho	\$250,000	100.0%	250,000	29.4%	73,500	70.6%	176,500
10512	Tapia: Primary Tank Rehabilitation	\$636,015	100.0%	636,015	29.4%	186,988	70.6%	449,027
10513	Tapia Sluice Gate and Drive Replacement	\$342,000	100.0%	342,000	29.4%	100,548	70.6%	241,452
10520	SCADA System Communication Upgrades	\$86,861	100.0%	86,861	29.4%	25,537	70.6%	61,324
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	100.0%	100,000	29.4%	29,400	70.6%	70,600
10538	Tapia Channel Mixing Improvements	\$410,000	100.0%	410,000	29.4%	120,540	70.6%	289,460
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$118,816	100.0%	118,816	29.4%	34,932	70.6%	83,884

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2014-15**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrad	\$14,000	100.0%	14,000	29.4%	4,116	70.6%	9,884
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	35,000	29.4%	10,290	70.6%	24,710
10559	Manhole Rehabilitation, F2/F3 Line	\$15,000	100.0%	15,000	59.9%	8,985	40.1%	6,015
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	100.0%	175,390	29.4%	51,565	70.6%	123,825
10561	NPDES Permit Renewal	\$25,000	100.0%	25,000	29.4%	7,350	70.6%	17,650
10562	Tapia Structural Repairs	\$46,500	100.0%	46,500	29.4%	13,671	70.6%	32,829
10563	Tapia Supplemental Carbon Study	\$85,000	100.0%	85,000	29.4%	24,990	70.6%	60,010
10564	Centrate Equalization Tank	\$890,000	100.0%	890,000	29.4%	261,660	70.6%	628,340
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	100.0%	287,500	29.4%	84,525	70.6%	202,975
10566	Tapia Alternative Disinfection Safety Improvements	\$85,750	100.0%	85,750	29.4%	25,211	70.6%	60,540
10567	Programmable Logic Controller Upgrades	\$216,500	100.0%	216,500	29.4%	63,651	70.6%	152,849
10570	Rancho Las Virgenes Composting Facility: Purchase of New Lo	\$180,000	100.0%	180,000	29.4%	52,920	70.6%	127,080
10573	Sewer Grit Handling	\$50,000	100.0%	50,000	29.4%	14,700	70.6%	35,300
10574	Rancho Facility Improvements	\$174,500	100.0%	174,500	29.4%	51,303	70.6%	123,197
10579	Security Upgrades - JPA	\$5,000	100.0%	5,000	29.4%	1,470	70.6%	3,530
10580	Tapia Equipment Replacement	\$70,750	100.0%	70,750	29.4%	20,801	70.6%	49,950
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	100.0%	80,500	29.4%	23,667	70.6%	56,833
10587	Recycled Water Storage Study	\$300,000	50.0%	150,000	29.4%	44,100	70.6%	105,900
Total: Sanitation Replacement				4,530,082		1,336,419		3,193,663
GRAND TOTAL				7,357,794		2,167,766		5,190,028

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2013-14 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2013-14 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$90,836	100.0%	\$90,836	29.4%	\$26,706	70.6%	\$64,130
Total: Recycled Water Conservation				\$90,836		\$26,706		\$64,130
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$11,530	100.0%	\$11,530	29.4%	\$3,390	70.6%	\$8,140
10516	Recycled Water Master Plan	\$49,669	100.0%	\$49,669	29.4%	\$14,603	70.6%	\$35,066
10522	Reservoir #2 Improvements (Lining Cover)	\$13,317	100.0%	\$13,317	29.4%	\$3,915	70.6%	\$9,402
10534	Rancho Solar Project	\$45,379	100.0%	\$45,379	29.4%	\$13,341	70.6%	\$32,038
10540	Lost Hill Overpass Recycled Water Main Relocation	\$50,744	100.0%	\$50,744	29.4%	\$14,919	70.6%	\$35,825
Total: Recycled Water Replacement				\$170,639		\$50,168		\$120,471
Sanitation Construction								
10487	Construct 3rd Digester at Rancho	\$5,447,424	20.0%	\$1,089,485	29.4%	\$320,309	70.6%	\$769,176
Total: Sanitation Construction				\$1,089,485		\$320,309		\$769,176
Sanitation Replacement								
10446	Buffer Land at Rancho	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10448	Rancho Polymer Feed System Rehabilitation	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10453	Tapia and Rancho Vulnerability Assessment	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10457	Tapia Alternative Disinfection Improvements	\$257,060	100.0%	\$257,060	29.4%	\$75,576	70.6%	\$181,484
10487	Construct 3rd Digester at Rancho	\$5,447,424	80.0%	\$4,357,939	29.4%	\$1,281,234	70.6%	\$3,076,705
10493	Tapia Sludge Screening	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10499	Tapia Grit Cyclone Conveyor System	\$145,997	100.0%	\$145,997	29.4%	\$42,923	70.6%	\$103,074
10512	Tapia: Primary Tank Rehabilitation	\$48,985	100.0%	\$48,985	29.4%	\$14,402	70.6%	\$34,583
10513	Tapia Sluice Gate and Drive Replacement	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2013-14 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2013-14 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2013-14 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10515	Sanitation Master Plan Update	\$48,695	100.0%	\$48,695	29.4%	\$14,316	70.6%	\$34,379
10519	Miscellaneous CIP (Bandsaw)	\$11,924	100.0%	\$11,924	29.4%	\$3,506	70.6%	\$8,418
10520	SCADA System Communication Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10538	Tapia Channel Mixing Improvements	\$48,205	100.0%	\$48,205	29.4%	\$14,172	70.6%	\$34,033
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$25,121	100.0%	\$25,121	29.4%	\$7,386	70.6%	\$17,735
10548	Tapia Roof Replacement	\$23,895	100.0%	\$23,895	29.4%	\$7,025	70.6%	\$16,870
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrad	\$13,564	100.0%	\$13,564	29.4%	\$3,988	70.6%	\$9,576
10550	Rancho Reactor Room Door Replacement	\$17,467	100.0%	\$17,467	29.4%	\$5,135	70.6%	\$12,332
10551	Centrate System - New Pump Impellers	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
Total: Sanitation Replacement				\$4,998,852		\$1,469,663		\$3,529,190
GRAND TOTAL				\$6,349,812		\$1,866,845		\$4,482,967



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	2013-14 Adopted Budget	2013-14 Estimated Actual	2014-15 Proposed Budget
Program Expenses				
701230.6602	School Education	19,976	5,691	8,725
101900.6602	School Education - 100% LVMWD	150,012	161,904	177,195
751840.6602	School Education - 100% JPA	6,006	7,706	9,488
	Total Expenses	\$ 175,994	\$ 175,301	\$ 195,408

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	2013-14 Adopted Budget	2013-14 Estimated Actual	2014-15 Proposed Budget
	Program Expenses			
701230.6604	Public Education	174,293	214,987	173,617
101900.6604	Public Education - 100% LVMWD	105,209	86,643	74,324
751840.6604	Public Education - 100% JPA	34,686	68,114	36,847
	Total Expenses	\$ 314,188	\$ 369,744	\$ 284,788

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	2013-14 Adopted Budget	2013-14 Estimated Actual	2014-15 Proposed Budget
Program Expenses				
701230.6606	Community Group Outreach	25,025	16,919	22,512
101900.6606	Community Group Outreach - 100% LVMWD	24,765	43,923	45,954
751840.6606	Community Group Outreach - 100% JPA	10,001	7,373	7,786
	Total Expenses	\$ 59,791	\$ 68,215	\$ 76,252

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	2013-14 Adopted Budget	2013-14 Estimated Actual	2014-15 Proposed Budget
Program Expenses				
701230.6608	Intergovernmental Coordination	10,225	11,756	5,504
101900.6608	Intergovernmental Coordination - 100% LVMWD	15,005	1,866	4,324
751840.6608	Intergovernmental Coordination - 100% JPA	16,018	4,807	11,990
	Total Expenses	\$ 41,248	\$ 18,429	\$ 21,818

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	2013-14 Adopted Budget	2013-14 Estimated Actual	2014-15 Proposed Budget
Program Revenue				
4400	MWD Conservation Credit	86,000	61,445	132,555
4421	Prop. 50 IRWMP	11,000	-	-
	Total Revenues	\$ 97,000	\$ 61,445	\$ 132,555
Program Expenses				
6639	Turf Removal Program	65,962	74,597	148,165
6662	Sprinkler Nozzles	55,373	590	-
	Total Expenses	\$ 65,962	\$ 74,597	\$ 148,165

PROGRAM DESCRIPTION

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

LINE ITEM EXPLANATIONS

- 4400 Reimbursement for Local Conservation Credits Program.
- 6639 Turf Replacement Program – Incentives provided for removal of turfgrass. Program is administered in-house and funded by MWD as a Member Agency Administered.
- 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)

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Conservation Education Programs

FUNDING SOURCES

Potable Water (LVMWD), MWD CPP program – 101900

ACCT #	DESCRIPTION	2013-14 Adopted Budget	2013-14 Estimated Actual	2014-15 Proposed Budget
Program Expenses				
6742	Garden Program	2,922	4,265	15,459
6748	Professional Landscape & Irr Wkshp	6,951	3,879	3,214
6749	Residential Customer Landscape & Irr Training	56,414	60,244	60,742
	Total Expenses	\$ 66,287	\$ 68,388	\$ 79,415

PROGRAM DESCRIPTION

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

LINE ITEM EXPLANATIONS

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

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Watershed Programs

FUNDING SOURCES

Potable Water/Grants	101900
Joint Powers Authority/Grants	751840

ACCT #	DESCRIPTION	203-14 Adopted Budget	2013-14 Estimated Actual	2014-15 Proposed Budget
Program Expenses				
101900.6785	Watershed	13,064	51,066	14,030
751840.6785	Watershed	88,475	84,918	90,840
	Total Expenses	\$ 101,539	\$ 135,984	\$ 104,870

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 FY2014-15 we anticipate significant new work for submission of District / JPA projects for Prop. 84 Round 3 grants (IRWMP). We will also re-engage the county and local cities to explore coordinating irrigation runoff control efforts with similar efforts under the MS4 permit.

LINE ITEM EXPLANATION

Watershed Programs

101900.6785 Staff support and leadership in the Integrated Regional Water Management Plan (IRWMP), including participation on the Regional Leadership Committee, and subregional steering committee. The objective of this effort is to coordinate water management efforts across the greater Los Angeles County region and secure grant funds for District initiatives through Prop. 84 Round 3 bond funds.

751840.6785 Staff participation and technical assistance managing water resources (primarily surface water quality) in the Malibu Creek and upper Los Angeles River watersheds. FY 2014-15 budget Includes \$40,000 for special studies to address information gaps in the recent EPA benthic macroinvertebrate / sedimentation TMDL.

Las Virgenes Municipal Water District

FY 2014-15 Budget Planning Calendar

Date Scheduled	Date Completed	BM - Board Meeting	BW - Board Workshop
1/6/2014	1/6/2014	BM	JPA Budget Process review - distribute Budget Planning Calendar
1/14/2014	1/14/2014	BM	Budget Process review - distribute Budget Planning Calendar
1/22/2014	1/22/2014		Budget Kickoff Meeting Distribute Budget Manual YTD reports through December available
1/28/2014	1/28/2014	BM	Financial Status Report - Second Quarter
2/3/2014	2/3/2014	BM	Financial Status Report JPA - Second Quarter
2/3/2014	2/25/2014		Draft 5-year IIP published
2/10/2014	2/10/2014		JPA Budget submissions due to Administering Agent
2/10/2014	2/10/2014		FY2013-14 estimated actuals/FY2014-15 proposed budget to Accounting, including CIP project budgets
2/18/2014	2/18/2014		Line item explanations to Accounting
2/28/2014	4/21/2014	BM	IIP to LV Board for review
2/27/2014	2/27/2014		Draft budgets (LV & JPA) to departments
3/3/2014	3/3/2014	BW	Budget Workshop - JPA
	3/3/2014	BM	IIP Review - JPA
	4/21/2014	BW	Strategic Plan Workshop Review FY2013-14 accomplishments, propose Action Plan for FY2014-15 Financial Policies Reviewed
	4/21/2014	BW	Budget Workshop Review Staffing requirements Discuss funding of OPEB liability
3/10/2014	3/10/2014		Dept comments on drafts back to Accounting, including CIP budget comments
3/11/2014	6/10/2014	BM	Strategic Plan and Action Plan update approval JPA Finance Committee meeting
3/20/2014	3/20/2014		Drafts to Departments, GM & TSD staff Figures ready for Working Capital schedule
4/2/2014	4/2/2014		Meetings with GM/Department staff, TSD staff
4/7/2014	4/7/2014		Budget Letter, Goals, Objectives due to Accounting
4/7/2014	4/7/2014		Final Department changes to Accounting, including CIP changes
4/14/2014	4/17/2014		Distribute Preliminary Budgets (LV & JPA)
4/22/2014	4/22/2014	BM	Financial Status Report - 3rd Quarter LV Preliminary Budget to Board
5/5/2014	5/5/2014	BM	Financial Status Report JPA - Third Quarter JPA Preliminary Budget to Board JPA Recycled Water, Sanitation Master Plans review
5/8/2014	5/8/2014		Final changes to Accounting, including CIP - Typos/error correction only Figures ready for Working Capital schedule
5/12/2014	5/12/2014		Final drafts to General Manager
5/13/2014	6/24/2014	BM	Potable Water, Recycled Water, Sanitation Master Plans approval
5/27/2014	6/10/2014	BM	LV Budget Adoption
6/2/2014	6/2/2014	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

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

Geosmin/MIB	Geosmin/Methylisoborneol
GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GPS	Global Positioning System
HAA5	Haloacetic acids five
HCF	Hundred Cubic Feet
HECW	High Efficiency Clothes Washer
HET	High Efficiency Toilet
HOA	Home Owners Association
HVAC	Heating, Ventilation and Air Conditioning
IIP	Infrastructure Investment Plan
IRP	Integrated Resources Plan
IRWMP	Integrated Regional Water Management Plan
JPA	Joint Powers Authority
JPIA	Joint Powers Insurance Authority
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LIMS	Laboratory Information Management System
LVMWD	Las Virgenes Municipal Water District
LVR	Las Virgenes Reservoir
LVUSD	Las Virgenes Unified School District
MCRC	Malibu Creek Runoff Control Project
MGD	Million gallons per day
MLSS	Mixed Liquor Suspended Solids
MOU	Memorandum of Understanding
MTBE/TOC	Methyl Tertiary Butyl Ether/Total Organic Compound
MWD	Metropolitan Water District
NGO	Non Government Organization
NPDES	National Pollution Discharge Elimination System
OSHA	Occupational Safety and Health Administration
PERS	Public Employees Retirement System
PLC	Programmable Logic Controller
POWER	Political Officials for Water and Environmental Reform
PPA	Power Purchase Agreement
PVC	Polyvinylchloride
PW	Potable Water
RAS	Return Activated Sludge
RCPO	Resource Conservation and Public Outreach
RLV	Rancho Las Virgenes
RW	Recycled Water
RWPS	Recycled Water Pump Station

RWQCB	Regional Water Quality Control Board
SCADA	Supervisory Control and Data Acquisition
SCAP	Southern California Association of Publicly-Owned Treatment Works
SCAQMD	South Coast Air Quality Management District
SCE	Southern California Edison
SWRCB	State Water Resources Control Board
TEA	Tapia Effluent Alternatives
TMDL	Total Maximum Daily Load
TSD	Triunfo Sanitation District
TTHM	Total trihalomethanes
ULFT	Ultra Low Flush Toilet
UWMP	Urban Water Management Plan
VFD	Variable Frequency Drive
WBIC	Weather Based Irrigation Controller
WDR	Waste Discharge Requirement
WEF	Water Environment Federation
WRF	Water Reclamation Facility
WTP	Water Treatment Plant