

LAS VIRGENES MUNICIPAL WATER DISTRICT

ADOPTED BUDGET - FISCAL YEAR 2015-16



TURF REMOVED AND REPLACED WITH CALIFORNIA-FRIENDLY, CLIMATE APPROPRIATE GARDEN IN AGOURA HILLS.

**4232 LAS VIRGENES ROAD, CALABASAS
LOS ANGELES COUNTY, CALIFORNIA**



potable water...wastewater treatment...recycled water...composting...

wastewater treatment...recycled water...composting...potable water...composting...

potable water...wastewater treatment...recycled water...composting...potable water...

Mission Statement



DEDICATED TO PROVIDING QUALITY
WATER AND WASTEWATER SERVICES

We Value...

- Customer Service
- Fiscal Responsibility
- Our Employees
- Reliable Infrastructure
- Community Involvement
- Environmental Stewardship
- Vision and Innovation

wastewater treatment...recycled water...composting...potable water...composting...recycled water...wastewater treatment...potable water...

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TABLE OF CONTENTS

	<u>PAGE</u>
SECTION A – EXECUTIVE SUMMARY	
Transmittal Letter	A-1
Budget Overview	A-4
Changes in Budget Document	A-12
Major Issues	A-12
The Budget Process	A-14
Fiscal Year 2014-15 Tactical Actions and Activities	A-18
Financial Brief	A-24
Summary of Operating Indicators	A-30
Awards	A-32
SECTION B – THE DISTRICT	
District Profile	B-1
District Map	B-5
Fund Structure	B-6
Budget Structure	B-7
Organization Chart	B-8
Staffing Plan	B-9
Employee Organization Chart	B-10
Financial Policies	B-12
SECTION C – OPERATIONS	
Operating Revenues	C-2
Operating Expenses	C-3
Summary of All Units	C-4
Potable Water Operations Summary	C-6
Potable Water Sales & Revenues	C-10
Summary of Potable Water Purchase Costs	C-11
Potable Water Operations by Business Unit	C-12
Recycled Water Operations Summary	C-28
Sanitation Operations Summary	C-32
SECTION D – INTERNAL SERVICES	
District Organization	D-2
Internal Service Summary	D-3
Board and General Manager	D-6
Resource Conservation and Public Outreach	D-14
Facilities and Operations	D-30
Finance and Administration	D-62
SECTION E – CAPITAL IMPROVEMENT PROGRAM	
Introduction	E-1
Capital Improvement Project Expense Summary	E-3
FY 2014-15 & FY 2015-16 Working Capital Requirements	E-4
FY 2015-16 Capital Improvement Project Detail	E-8
FY 2015-16 Capital Improvement Project Working Capital Requirement by Fund	E-26
FY 2014-15 Capital Improvement Project Working Capital Requirement by Fund	E-30
SECTION F – JOINT POWERS AUTHORITY – OPERATIONS	
Transmittal Letter	F-3
Joint Powers Authority Allocated Net Expense Summary	F-9
FY 2015-16 & FY 2014-15 Allocation of Joint Powers Authority Expenses to Participants	F-10
FY 2015-16 & FY 2014-15 Projected Sewage Flows	F-11
Joint Powers Authority Operations Summary	F-12
Recycled Water Wholesale Rate Computations	F-16
Joint Powers Authority Operations by Business Unit	F-18
Capital Improvement Project Expense Summary by Agency	F-38
Capital Improvement Project Expense Summary by Fund	F-39
FY 2014-15 & FY 2015-16 Working Capital Requirements	F-40
FY 2015-16 Capital Improvement Project Working Capital Requirement by Fund	F-42
FY 2014-15 Capital Improvement Project Working Capital Requirement by Fund	F-44

APPENDIX

Resource Conservation/Public Outreach Programs	AP-1
Financial Planning Process	AP-9
Budget Planning Calendar	AP-9
Working Capital Summary – Current and Next 5 Fiscal Years	AP-10
Operating Revenues	AP-12
Projected MWD Demand & Rates	AP-16
Capacity Fees	AP-18
Capital Improvement Projects – Projected Future Expenditures	AP-20
Budget Planning Calendar	AP-21
General and Administrative Expense Allocations	AP-22
Statistics	
Potable Water Revenue/Expense per Capita - Last Ten Fiscal Years	AP-26
Recycled Water Revenue/Expense per Capita – Last Ten Fiscal Years	AP-27
Sanitation Revenue/Expense per Capita – Last Ten Fiscal Years	AP-28
Operating Revenues by Source – Last Ten Fiscal Years	AP-29
Operating Expenses by Source – Last Ten Fiscal Years	AP-30
Ratio of Annual Debt Service-Last Ten Fiscal Years	AP-31
Summary of District Customers – Last Ten Fiscal Years	AP-32
Sanitation System-Average Daily Dry Weather Flow	AP-32
History of Potable Water Connections & Deliveries	AP-33
Realized Water and Sewer Capacity Fee Revenues – Last Ten Fiscal Years	AP-33
Assessed & Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	AP-34
Property Tax Levies & Collections – Last Ten Fiscal Years	AP-35
Population – Cities in District Service Area	AP-36
Service Connections per Employee	AP-37
Single Family Residential Water Annual Usage per Household	AP-38
Principal Customers	AP-39
Comparison of Operating Revenue and Expense	AP-40
Glossary	AP-41
Acronyms	AP-47

INDEX



Office of the General Manager

DATE: June 23, 2015

TO: LVMWD Customers
Board of Directors

It is my privilege to present the proposed operating and capital improvement project budget for Fiscal Year 2015-16. The budget represents the concerted efforts of staff over the past several months to estimate the financial needs of the District for the next fiscal year to continue providing high quality water and sanitation services to the District's customers. This budget is also aligned to meet the District's adopted Strategic Plan Goals and Objectives and Financial Policies.

Prior to the current historic drought, the District emerged from the recession with potable water, recycled water and sanitation revenues that adequately covered its operational needs, while maintaining the lowest combined rates in the region. Although the District continues to rely on reserves to fund potable water capital improvement projects, work is well underway on a comprehensive rate study that will address this challenge, ensure revenue stability for the District, and instill a conservation ethic among customers through implementation of budget based rates. Prudent decisions over the past several years have provided the District with a more sustainable employee compensation system, infrastructure projects that ensure reliable delivery of services, and cost-savings for ongoing operations such as those achieved with the solar generation facility.

The proposed budget addresses key District priorities that ensure the continued delivery of high-quality service that the District's customers have come to expect. The following key issues and initiatives are among those addressed in the budget:

Statewide Drought Response: The budget reflects the District's response to the statewide drought, including a 36% reduction in potable water usage based on Governor Brown's April 1, 2015 Executive Order. The significant reduction in potable water sales will result in an operating shortfall for the Potable Water Enterprise, which will be addressed by drawing approximately \$2.7 million from the District's \$8 million Rate Stabilization Fund that was established for this purpose. However, the drought is a reminder of the importance of considering measures to improve revenue stability going forward given that large fluctuations in sales volumes are inevitable in California. Currently, the District covers only about 21% of its fixed costs with fixed revenues.

Budget Based Rates: In the second half of the fiscal year, the District will complete its transition to budget based rates. The new rate structure will achieve five key objectives: (1) provide rates that are fair and equitable; (2) improve revenue stability for the District; (3) provide a strong price signal to drive an efficiency ethic among customers; (4) minimize the impact of rate adjustments to efficient customers; and (5) ensure compliance with Proposition 218. Prior to the transition to water budgets, the District will also institute monthly customer billing, which will provide customers with more timely feedback on their water usage patterns and improve cash flow for the District.

Strategic Plan Update: During the fiscal year, the District will complete its first major Strategic Plan update in over 10 years. The process will engage the Board and employees to evaluate the District's strategic foundation and formulate a vision to guide the District in moving forward. The plan update is expected to review the District's mission statement, distinguish between behavioral and business values, and identify specific service delivery standards.

Tapia Water Reclamation Facility NPDES Permit Renewal: The National Pollution Discharge Elimination System (NPDES) Permit for the Tapia Water Reclamation Facility will be renewed during this fiscal year. The District will need to continue its effort to prevent major and unnecessary cost increases for its sanitation services that could result from implementation of the U.S. Environmental Protection Agency Total Maximum Daily Load for *Sedimentation and Nutrients to Address Benthic Community Impairments* in Malibu Creek and Lagoon. Vigilance will be required to ensure that the regulatory standards and associated implementation schedules for Malibu Creek are scientifically-based, thoroughly vetted with the affected stakeholders, and affordable to the ratepayers of the District and JPA. The process will intensify during the coming fiscal year as discussion for the NPDES Permit renewal bring the issue to light. The continued implementation of a multi-pronged strategy, including calling on ratepayers to voice their opinions, will be necessary to address this challenge.

Recycled Water Seasonal Storage: In Fiscal Year 2014-15, the District completed a comprehensive, stakeholder process focused on addressing the need for seasonal storage of recycled water and to effectively eliminate discharges to Malibu Creek with only a few limited exceptions. The JPA Board authorized staff to prepare a plan of action based on two possible scenarios to move forward. The first involves expansion of an existing partnership with Los Angeles Department of Water and Power to potentially utilize Encino Reservoir for seasonal storage of recycled water. The second scenario involves investigating opportunities for potable reuse through Las Virgenes Reservoir augmentation. During Fiscal Year 2015-16, the District will begin taking steps toward implementing the plan of action with a focus on moving toward 100% reuse of its recycled water resource.

Workforce Stability: The District is fortunate to have a highly-dedicated workforce that takes pride in delivering reliable water and sanitation services to customers in a cost-effective manner. With recent retirements, the District has been able to provide promotional opportunities for existing employees, allowing for upward mobility at multiple levels. Also, the District has sought new talent from outside the District to fill key positions for which there was a limited internal candidate pool. In Fiscal Year 2014-15, the District and Service Employees International Union (SEIU) agreed to a three-year agreement that provides cost-certainty for the District and competitive salaries and benefits for the represented employees. SEIU represents approximately 71% of the District's workforce. The District is currently negotiating with the Managers, Supervisors, and Confidential Employees' Bargaining Unit (M/SPC); the existing contract with the M/SPC Unit expires on June 30, 2015. The M/SPC Unit represents the majority of District employees not represented by SEIU.

Investments in the Future: The proposed budget includes investment in a number of important capital improvement projects to ensure the reliability of the District's service to its customers in the future. Following are examples of those projects:

- Design of an interconnection with Calleguas Municipal Water District to improve water supply reliability.
- Design of the Woodland Hills Country Club recycled water main extension.
- Selection and implementation of automated meter reading/advanced meter infrastructure (AMR/AMI) technology to facilitate monthly billing and enable customers to more frequently monitor their water usage patterns.
- Construction of the Agoura Road Recycled Water Main Extension Project.

- Construction of the Westlake Filtration Plant and Pump Station Upgrades.
- Implementation of the first year of the Five-Year Information Systems Master Plan.
- Improvements to Building No. 1 to prepare it for lease.

In summary, the District faces challenges in the upcoming Fiscal Year with the impacts of the statewide drought becoming very real; however, the District has charted a clear course to financial sustainability that will provide the resources necessary for the District to continue delivering high-quality, reliable water and sanitation services to customers for many years to come.

ACKNOWLEDGEMENTS

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

Very Truly Yours,

A handwritten signature in black ink, appearing to read "David W. Pedersen", with a stylized flourish at the end.

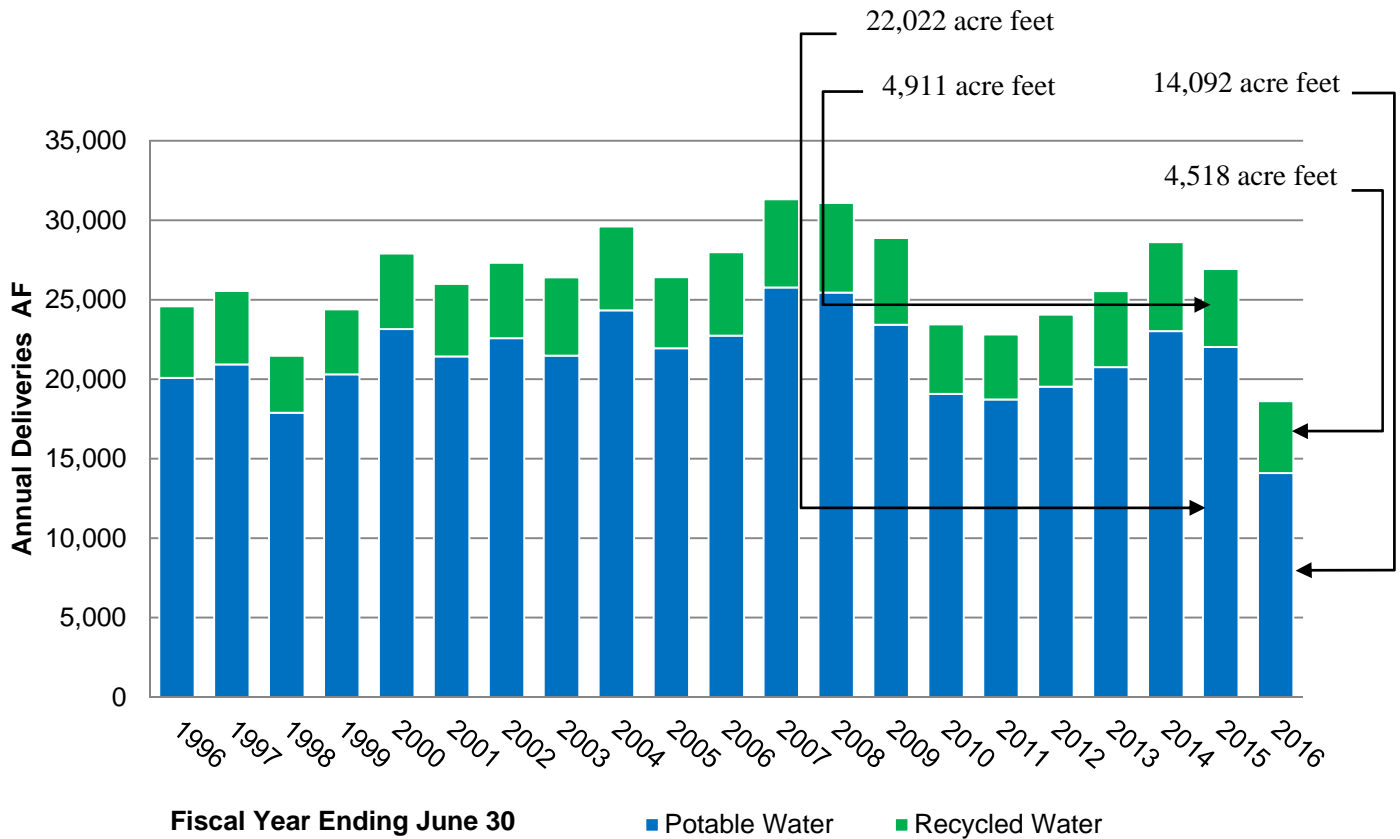
David W. Pedersen, P.E.
General Manager

BUDGET OVERVIEW

The following pages present an overview of the Fiscal Year 2015-16 District Budget.

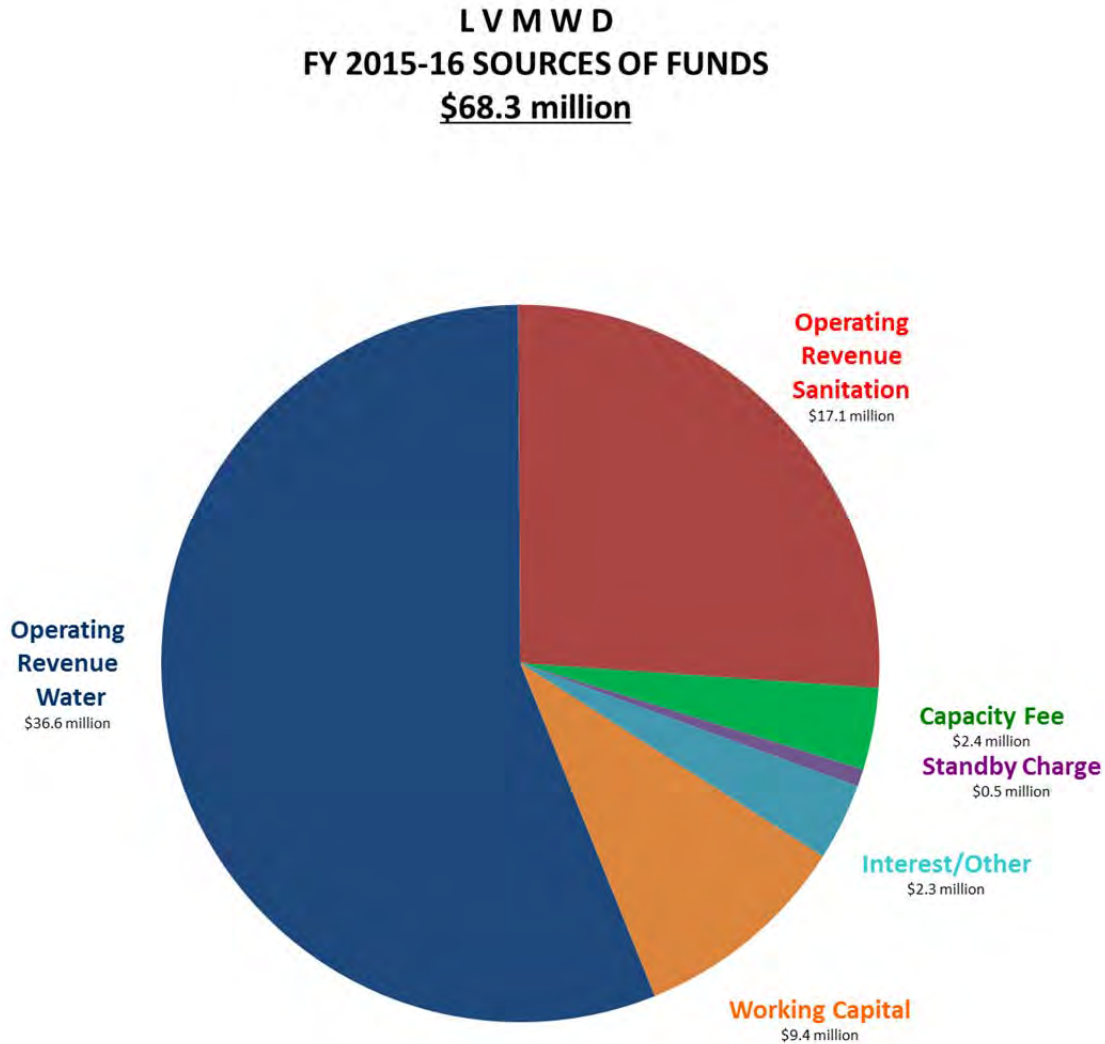
The first graph shows the annual delivered acre-feet (AF) of potable and recycled water since 1995. Sales of potable and recycled water normally are a function of weather, population and the economy. The District projected sales of 14,092 AF, less than the prior year primarily from an anticipated increase in conservation efforts and Governor Brown’s Executive Order directing the State Water Board to impose restrictions on urban water suppliers to achieve a statewide 25% reduction in potable urban usage. In response to the Executive Order, the State Water Resources Control Board adopted emergency regulations on May 5, 2015 that require water suppliers to reduce potable water usage by varying percentages based on residential per capita water demand; the District is mandated to reduce its potable water use by 36% from June 1, 2015 to February 28, 2016. We anticipate selling 4,518 AF of recycled water, which is less than the prior year. We expect to treat an average of 6.5 million gallons per day (MGD) of sewage flow, including 4.1 MGD from LVMWD customers and 2.4 MGD from our joint powers authority partner Triunfo Sanitation District.

**L V M W D
POTABLE AND RECYCLED WATER
1996 - 2016**



Las Virgenes Municipal Water District

For all operations, capital investment and debt service, the total sources of funds in the budget for FY2015-16 is \$68.3 million, as shown on the following chart.



The potable water budget recognizes that the volume of water sales is expected to decrease due to the State mandate to reduce usage as a result of the ongoing severe dry conditions and through the District actively promoting conservation efforts. As a result, potable water revenue is expected to significantly decrease.

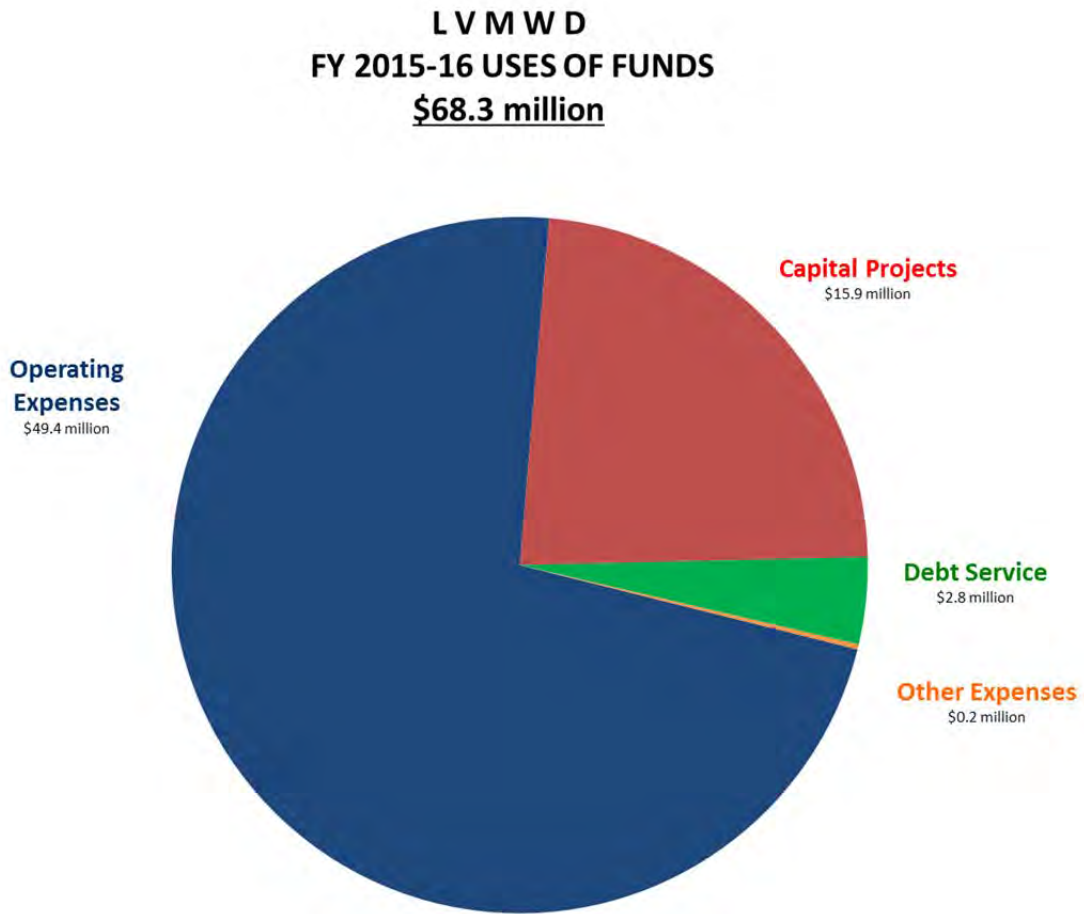
On October 23, 2012, the Board successfully went through the Proposition 218 process and approved the proposed rates for potable water, recycled water and sanitation to become effective annually on January 1, 2013 through 2015. The impact of the rate changes are accounted for in the budget. The District is currently completing a cost of services analysis and rate study that will propose new rates to be effective January 1, 2016.

Capacity fees for potable and recycled water and sanitation are expected to increase from the prior year budget due to commercial and residential projects that are projected to finalize in FY 2015-16. Interest income is expected to decrease as interest rates remain low and the investment portfolio decreases as the District continues to spend from reserves. The budget anticipates drawing \$9.4 million from reserves (\$2.7million from the rate stabilization reserve and \$6.7 million from operating/capital replacement reserves), to meet the operating deficit in potable water and for District-wide capital projects. Rental income is anticipated due to leasing the suite in the current headquarters building. Table 1 shows the source of funds by enterprise and by type of revenue.

TABLE 1
LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL ANALYSIS - SOURCES OF FUNDS

	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 BUDGET	FY2014-15 EST. ACTUAL	FY2015-16 BUDGET
Operating Revenue						
Potable Water Revenue	26,753,607	30,471,645	35,402,194	35,788,580	38,331,448	29,991,263
Less: Compensation from RW Retailer						
Sub-Total Potable Water	<u>26,753,607</u>	<u>30,471,645</u>	<u>35,402,194</u>	<u>35,788,580</u>	<u>38,331,448</u>	<u>29,991,263</u>
Recycled Water Revenue	5,150,752	6,001,794	6,662,707	5,829,354	5,787,793	5,386,610
JPA Recycled Water Revenue-LV Sani Share	1,343,266	1,666,831	1,481,905	1,162,170	1,174,026	1,188,594
Sub-Total Recycled Water	<u>6,494,018</u>	<u>7,668,625</u>	<u>8,144,612</u>	<u>6,991,524</u>	<u>6,961,819</u>	<u>6,575,204</u>
Total Water Revenue	<u>33,247,625</u>	<u>38,140,270</u>	<u>43,546,806</u>	<u>42,780,104</u>	<u>45,293,267</u>	<u>36,566,467</u>
Sanitation Revenue	16,393,868	16,587,678	16,552,269	17,090,040	16,801,670	17,105,504
Total Operating Revenue	<u>49,641,493</u>	<u>54,727,948</u>	<u>60,099,075</u>	<u>59,870,144</u>	<u>62,094,937</u>	<u>53,671,971</u>
Capacity Fee						
Potable Water	165,955	301,600	211,500	401,800	205,800	771,134
Recycled Water	111,209	211,462	148,434	278,400	144,368	500,968
Sanitation	894,334	1,085,000	1,124,550	287,200	469,000	1,135,650
Total Capacity Fee	<u>1,171,498</u>	<u>1,598,062</u>	<u>1,484,484</u>	<u>967,400</u>	<u>819,168</u>	<u>2,407,752</u>
Standby Charge Revenue						
Replacement Fund	516,469	507,989	510,670	510,000	509,224	509,000
Interest Revenue	<u>810,062</u>	<u>609,844</u>	<u>496,350</u>	<u>370,520</u>	<u>438,650</u>	<u>351,083</u>
Other						
Rental Income	49,000	5,000	58,668	-	5,074	69,003
General 1% Tax Revenue	367,624	364,047	380,955	379,585	385,979	410,373
Rental Charge - Facilities & Vehicles	365,889	410,569	451,421	438,836	455,404	410,517
Miscellaneous	534,002	64,222	486,376	298,885	35,000	1,026,930
Total Other	<u>1,316,515</u>	<u>843,838</u>	<u>1,377,420</u>	<u>1,117,306</u>	<u>881,457</u>	<u>1,916,823</u>
Working Capital Drawn						
Operating/Capital Replacement Reserves	973,736	-	3,947,025	13,347,741	7,648,636	6,724,985
Rate Stabilization Reserve	-	-	-	-	-	2,700,000
Total Working Capital Drawn	<u>973,736</u>	<u>-</u>	<u>3,947,025</u>	<u>13,347,741</u>	<u>7,648,636</u>	<u>9,424,985</u>
Total Sources of Funds	<u>54,429,773</u>	<u>58,287,681</u>	<u>67,915,024</u>	<u>76,183,112</u>	<u>72,392,071</u>	<u>68,281,613</u>

Overall, the budget uses the funds as shown on the following chart.



Projected operating expenses are expected to decrease in FY 2015-16. The major decrease in uses of funds is due to fewer large capital projects, as well as a decrease in the source of supply expense for potable water as a result of a reduction in water sales.

Table 2 shows the uses of funds by enterprise or expense:

TABLE 2
LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL ANALYSIS - USES OF FUNDS

	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 BUDGET	FY2014-15 EST. ACTUAL	FY2015-16 BUDGET
Operating Expenses						
Potable Water	28,955,368	31,227,688	34,966,347	35,925,687	35,722,236	32,981,659
Recycled Water	2,499,043	2,942,091	3,118,757	2,446,001	4,894,469	4,267,195
Sanitation	10,104,137	10,235,070	10,721,903	11,249,301	10,642,731	11,437,984
Las Virgenes Operating Expenses	41,558,548	44,404,849	48,807,007	49,620,989	51,259,436	48,686,838
Less: Rental Charges-Facilities & Vehicles Repl. Net	(331,945)	(358,777)	(396,158)	(395,231)	(374,063)	(397,716)
Add: JPA Revenue LV Sani Share	41,226,603	44,046,072	48,410,849	49,225,758	50,885,373	48,289,122
Total LV Operating Expenses	42,569,869	45,712,903	49,892,754	50,387,929	52,059,398	49,477,715
Non-Operating Expenses	185,789	949,943	592,780	80,025	140,998	156,470
Recycled Water Developer Reimbursement	0	0	0	0	0	0
Capital Projects						
Potable Water Construction Fund	1,710,970	263,533	2,992,134	4,263,110	3,207,281	1,439,646
Potable Water Replacement Fund	5,705,815	1,681,608	7,608,893	13,472,338	10,627,658	8,917,796
Recycled Water Construction Fund	18,015	9,289	(47,452)	507,968	21,128	1,086,666
Recycled Water Replacement Fund	1,093	244,497	160,851	1,446,036	1,927,472	818,132
Sanitation Construction	50,986	159,799	679,960	42,360	173,120	44,501
Sanitation Replacement	1,440,761	2,383,441	3,283,080	3,228,421	1,480,091	3,585,687
Total Las Virgenes	8,927,640	4,742,167	14,677,466	22,960,233	17,436,750	15,892,428
Debt Service - Revenue Bonds	2,746,475	2,755,950	2,752,024	2,754,925	2,754,925	2,755,000
Contribution to Working Capital	-	4,126,718	-	-	-	-
Total Uses of Funds	54,429,773	58,287,681	67,915,024	76,183,112	72,392,071	68,281,613

Change in working capital is a good way to view the financial health of the District. Working capital is the difference between current assets and current liabilities. If a fund has a positive working capital balance, then the fund has more than enough resources to meet its obligations. However, if the working capital balance is negative, then the fund has more obligations than resources.

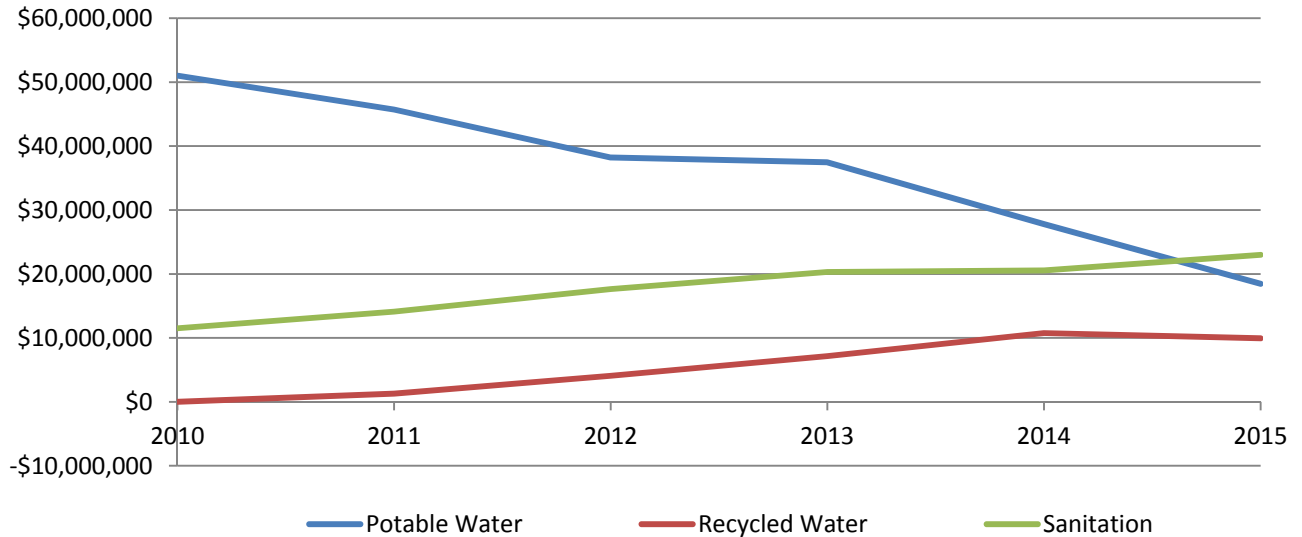
The following Table 3 shows the changes in working capital for each of our three enterprises by operations, replacement and construction funds. The table includes a summary of our debt service funds and the working capital reserve, which is a product of the Board-approved Financial Policies. Chart 3(a) reflects a five-year history of the working capital summarized for each of our three enterprises.

The table shows the overall working capital is expected to decrease by \$9.4 million in FY 2015-16 due to major construction projects during the year and the reduction in potable water sales. As a result of the reduction in potable water sales, the District is not fully recovering the fixed costs associated with the potable water service. The working capital in Potable Water Operations declines because funds must be transferred to the Potable Water Replacement Fund for future capital projects. Recycled Water and Sanitation Operations continue to build working capital as expected in the approved 2012 financial plan, for future capital projects, maintenance and debt service payments. Construction funds for the potable water and sanitation enterprises continue to decrease due to significant reductions in connection fees resulting from decreased development within the District.

TABLE 3
LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL SUMMARY - FY14-15 TO FY15-16

	ENTERPRISE OPERATIONS			ENTERPRISE REPLACEMENT			ENTERPRISE CONSTRUCTION			Policy Restricted Reserve (Ins/Stab/Bond)	LVMWD TOTAL
	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation		
Working Capital 6/30/2014	13,164,796	8,391,238	11,687,746	14,778,829	1,957,945	8,082,739	(155,760)	401,889	770,832	14,043,646	73,123,900
Operating Revenues(Expenses):											
Operating Revenues	38,331,448	5,787,796	16,801,670								60,920,914
Rental Income	5,074										5,074
Operating Expenses	(35,722,236)	(4,894,469)	(10,642,731)								(51,259,436)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				799,511	0	95,692					895,203
Interest Income	83,685	71,956	83,439	73,894	9,790	42,586	0	1,195	1,844	70,261	438,650
Other	(3,093)	0	0	803,612	0	0	0	0	0	0	800,519
Contributed Capital:											
Connection Fees							205,800	144,368	469,000		819,168
Other:	(77,056)										(77,056)
Debt Service Principal Payment				0	0	(689,344)	0	0	(1,150,656)		(1,840,000)
Debt Service Interest Expense				0	0	(342,770)	0	0	(572,155)		(914,925)
Capital Projects				(10,627,658)	(1,927,472)	(1,480,091)	(3,207,281)	(21,128)	(173,120)		(17,436,750)
Transfer to Replacement	(6,852,059)	(859,737)	(4,591,189)	6,852,059	859,737	4,591,189	0	0	0		0
Working Capital 6/30/2015	8,930,559	8,496,784	13,338,935	12,680,247	900,000	10,300,000	(3,157,241)	526,324	(654,254)	14,113,907	65,475,261
Operating Revenues(Expenses):											
Operating Revenues	29,991,263	5,386,610	17,105,504								52,483,377
Rental Income	69,003										69,003
Operating Expenses	(32,981,659)	(4,267,195)	(11,437,984)								(48,686,838)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				821,098	0	98,276					919,374
Interest Income	31,320	42,334	66,559	81,000	4,500	51,500	0	3,300	0	70,570	351,083
Other	(4,000)	0	0	782,233	0	0	0	991,930	0	0	1,770,163
Contributed Capital:											
Connection Fees							771,134	500,968	1,135,650		2,407,752
Other:	(91,470)										(91,470)
Debt Service Principal Payment				0	0	(1,289,750)	0	0	(635,250)		(1,925,000)
Debt Service Interest Expense				0	0	(556,100)	0	0	(273,900)		(830,000)
Capital Projects				(8,917,796)	(818,132)	(3,585,687)	(1,439,646)	(1,086,666)	(44,501)		(15,892,428)
Transfer to Replacement	(7,653,218)	(2,413,632)	(6,981,761)	7,653,218	2,413,632	6,981,761	0	0	0		0
Transfer from Rate Stabilization Fund	2,700,000	0	0	0	0	0	0	0	0	(2,700,000)	0
Working Capital 6/30/2016	991,798	7,244,901	12,091,253	13,100,000	2,500,000	12,000,000	(3,825,753)	935,856	(472,255)	11,484,477	56,050,276

CHART 3(a)
LAS VIRGENES MUNICIPAL WATER DISTRICT
WORKING CAPITAL SUMMARY BY ENTERPRISE: FY09-10 TO FY14-15

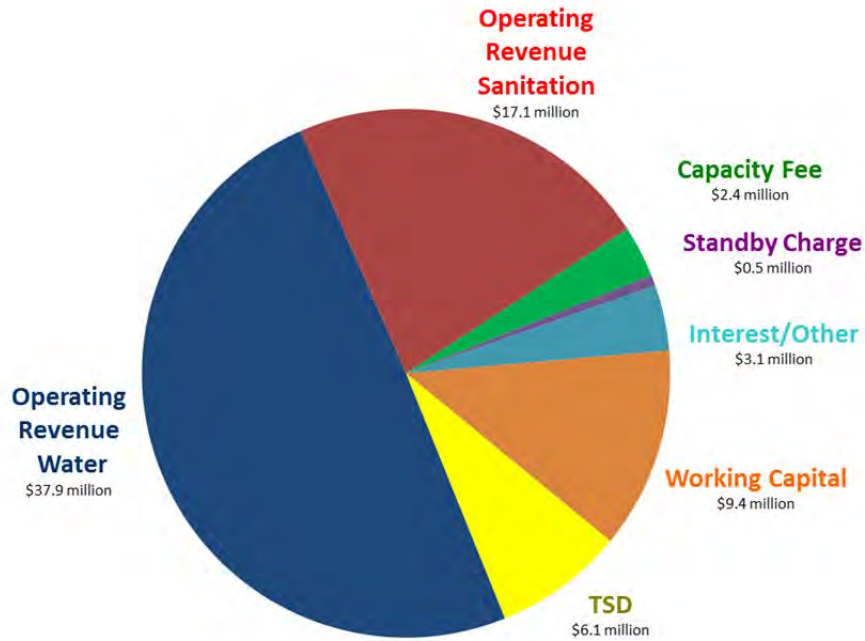


Las Virgenes – Triunfo Joint Powers Authority

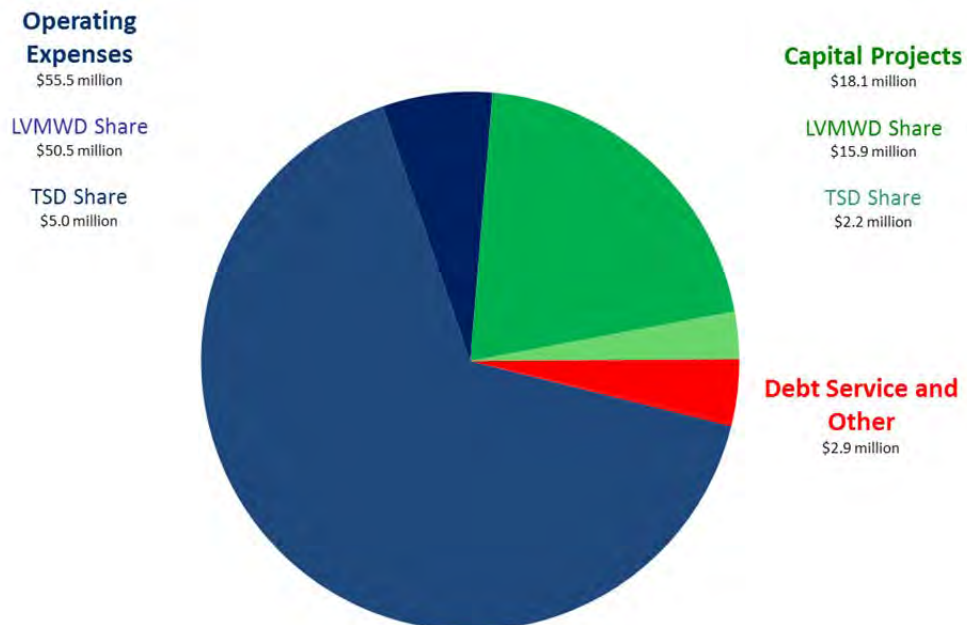
LVMWD partners with Triunfo Sanitation District (Ventura County) in a joint powers authority (JPA) for sanitation operations and capital projects. Because LVMWD is the administering agent of the JPA, looking at the combined sources and uses of funds shows the magnitude of what staff will be doing in the budget year.

For presentation purposes, pie charts showing the combined LVMWD and JPA sources and uses of funds are shown below. When the JPA is added, the sources and uses of funds increase by \$8.2 million. The JPA budget, including operations and capital projects, is shown in a separate document for presentation to the joint boards. This total budget represents an 8.0% decrease over the previous fiscal year joint budget due to a smaller capital projects budget.

**LVMWD AND JPA
FY 2015-16 SOURCES OF FUNDS
\$76.5 million**



**LVMWD AND JPA
FY 2015-16 USES OF FUNDS
\$76.5 million**



CHANGES IN BUDGET DOCUMENT

There are no changes in the budget document format from the format of the document that the Board received last year.

MAJOR ISSUES

There are several current issues of major interest to the District that will consume significant staff time and effort in FY2015-16. These include the following:

- Impact of Statewide Drought Emergency
- Major Capital Projects
- Labor Negotiations
- Regulatory Issues
- Budget Based Rates

Impact of Statewide Drought Emergency

On April 1, 2015, Governor Brown issued an Executive Order directing the State Water Board to impose restrictions on urban water suppliers to achieve a statewide 25% reduction in potable urban usage from June 2015 through February 2016 along with a number of other specific directives. In response to the Executive Order, the State Water Resources Control Board adopted emergency regulations on May 5, 2015 that require water suppliers to reduce potable water usage by varying percentages based on residential per capita water demand; the District is mandated to reduce its potable water use by 36% from June 1, 2015 to February 28, 2016. The District has already been taking steps to achieve a substantial reduction in water use.

The mandated water use reduction will have a negative impact on both potable and recycled water revenues. Operating expenses will be reduced; however, fixed costs cannot be fully recovered for potable water with the significant reduction in sales, resulting in the projected net operating loss of just under \$3.0 million. Staff proposes to address this deficit by drawing \$2.7 million from the Rate Stabilization Fund, which has a current balance of \$8 million and was established for this purpose. This approach is consistent with the District's adopted Financial Policy 3. If potable water use is not reduced by the full 36%, the actual deficit and required offset from the Rate Stabilization Fund will be less.

Major Capital Projects

The potable water backbone improvement projects were identified in the 2007 Master Plan and authorized by the Board with a Mitigated Negative Declaration in October 2009. The purpose of the projects is to increase overall reliability of the District's water system by providing additional east/west flow capacity, to eliminate a storage deficiency in the west end of the District, to make full use of Las Virgenes Reservoir and to defer pipeline improvements.

The first phase of this project was to install 1,850 feet of 18 inch pipe in Agoura Road from Cornell Pump Station to Kanan Road and 9,900 feet of 12 inch pipe in Agoura Road/Reyes Adobe Road from Kanan Road to Thousand Oaks Boulevard. The second phase of this project was to construct an east/west transmission pipeline from the terminus of the previous east/west project, located near the western end of Calabasas Road, and extending the pipeline to Las Virgenes Road. Phase one and two are complete. The third phase in this project is construction of a 5-million-gallon tank near Las Virgenes Reservoir. Design work for the concrete reservoir and appurtenances, with grading and site work and 300 feet of 24 inch pipe, was completed and a construction contract was awarded in FY 2013-14. Construction on the 5-million-gallon tank project is on track for completion by the end of FY 2014-15.

The expansion of the Westlake Filtration Plant and modernization of the Westlake Pump Station are both identified in the Backbone Alternative Study and Master Plan documents. Both projects are scheduled to begin construction in FY 2015-16.

A major upgrade to the Supervisory Control and Data Acquisition (SCADA) system communications is scheduled for implementation in FY 2015-16. The upgrade will provide redundant data paths for uninterrupted communication and reduce dependency on telephone company equipment, and will ensure business continuity and reliability of the SCADA system.

In the recycled water business unit, a significant extension of the Recycled Water Pipeline to the Woodland Hills golf course in the City of Los Angeles, a JPA project, is expected to be in the design phase in FY 2015-16. This project is being funded by the City of L.A.

Labor Negotiations

Although the issue of governmental employee salaries and benefits has received a lot of publicity over the past several years, specifically in the area of employee pensions, the District has seen overall decrease in personnel-related costs over the past few years as the number of employees dropped, cost of living adjustments ceased for most employees, and the expense on salaries and wages for pension costs decreased. The District has benefited from a long-term policy of providing sustainable benefits while other governmental agencies did not fully consider the possibilities of financial downturns and escalating costs. The District proposes to continue balancing sustainability with maintaining a first-class workforce as negotiations opened with all four bargaining units during the coming fiscal year.

A successor Memorandum of Understanding (MOU) with the Office and General Units was completed in 2015 and expires on December 31, 2017. Some of the major changes in the successor MOU were: employees received a general wage increase of 7.5%; employees began paying their full 7% member contribution to CalPERS for their pension, compared to the 0% contribution in the previous MOU; employees will receive a general wage increase of 1% on January 1, 2016 and 2% on January 1, 2017; employees will begin paying more towards health insurance as their current District contribution of 98% of the Preferred Provider Organization (PPO) family plan premium will change to 98% of the lowest cost family plan premium on January 1, 2016; the standby rate for employees performing standby duties increased from \$2.70 to \$3.00 per hour; employees will be able to cash out up to 20 hours of compensatory time beginning December 31, 2015; and Veterans Day, November 11 of each year was added as an additional holiday beginning in 2015.

A successor MOU with the Management and Supervisory, Professional and Confidential Units is still in negotiations. District management is hopeful that a tentative agreement will be reached soon.

The District provides retirement benefits to its employees through the California Employees Retirement System (CalPERS). For FY 2014-15, the required annual contribution for the District (Employer's share) was 16.077% of payroll. In FY 2015-16, the annual required contribution for the District will increase to 17.351% of payroll.

The District provides employees with a choice of health insurance coverage with Blue Cross or Kaiser Permanente through a program sponsored by Association of California Water Agencies, Joint Powers Insurance Authority (ACWA/JPIA). The budget anticipates a 4% annualized increase in medical insurance costs beginning in January 2016.

The District contracts with Metropolitan Life Insurance for dental coverage. The budget projects a 0% annualized increase in dental insurance costs beginning in January 2016 due to a two-year rate guarantee by the provider.

Environmental Protection Agency (EPA) and Malibu Creek TMDL

In July 2013, the U.S. EPA established a new TMDL for *Sedimentation and Nutrients to Address Benthic Community Impairments* in Malibu Creek and Lagoon. The new regulations set exceptionally low limits for nutrients in Malibu Creek that could drive major increases in the cost of wastewater treatment. Vigilance will be required to ensure that the regulatory standards and associated implementation schedules for Malibu Creek are scientifically-based, thoroughly vetted with the affected stakeholders, and affordable to the ratepayers of the District and JPA. The process began in FY 2014-15 and will continue through the coming fiscal year to renew the NPDES Permit for the Tapia Water Reclamation Facility, so this challenge will come to light. The

continued implementation of a multi-pronged strategy, including on-going legal action, will be necessary to address this challenge.

THE BUDGET PROCESS

Summary of Activity, January-June 2015

The budget process began in January when the executive staff members met with the General Manager and the budget staff to discuss the guidelines and receive the Budget Manual. Staff was directed to develop the budget using current service and staffing levels. Also, the Board received a five-year Infrastructure Investment Plan during the budget process and was incorporated into the FY 2015-16 budget.

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

At the Board budget workshop meeting on March 23 the Board reviewed the preliminary budget for operating revenue and expenses, projected capacity fees and capital projects. The Board also reviewed the preliminary FY 2015-16 Budget on the regular scheduled Board meeting on May 26.

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

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

Basis of Revenue Estimates

The major source of revenue for operations is utility user fees. For potable water, the District charges a fixed meter service charge. Commodity rates have four tiers and may also include a pumping charge for those areas at higher elevations that require additional pumping. Recycled water also has a four-tiered rate structure and pumping charges. Sanitation also has a seven-tiered rate structure for single family residential that is based on the potable winter water usage, and a four-tiered rate for commercial users based upon strength and flow.

The income from water sales is much more dependent on weather and the economy than on number of customers or price of water. Because it is nearly impossible to predict weather conditions for the budget year, the District traditionally uses a three-year average usage and current water rates to estimate budget year revenues. Over time this method has proven effective. However, due to the Governor's executive order to reduce water usage as a result of the persistent drought, the District used the State Water Resources Control Board adopted emergency regulations from May 5, 2015 that require water suppliers to reduce potable water usage by varying percentages based on residential per capita water demand; the District is mandated to reduce its potable water use by 36%.

The estimated revenue for recycled water normally is based upon the three-year average then increased slightly to recognize the new recycled water customers added in the last year. However, the view of the District is to promote conservation, even with recycled water. The revenue estimate for FY 2015-16 was based on a similar reduction as the potable water estimates.

The estimated revenue for sanitation is based upon the current number of residential customers factored at the flat monthly tiered-rate, plus an estimated amount based upon averages of our commercial customers.

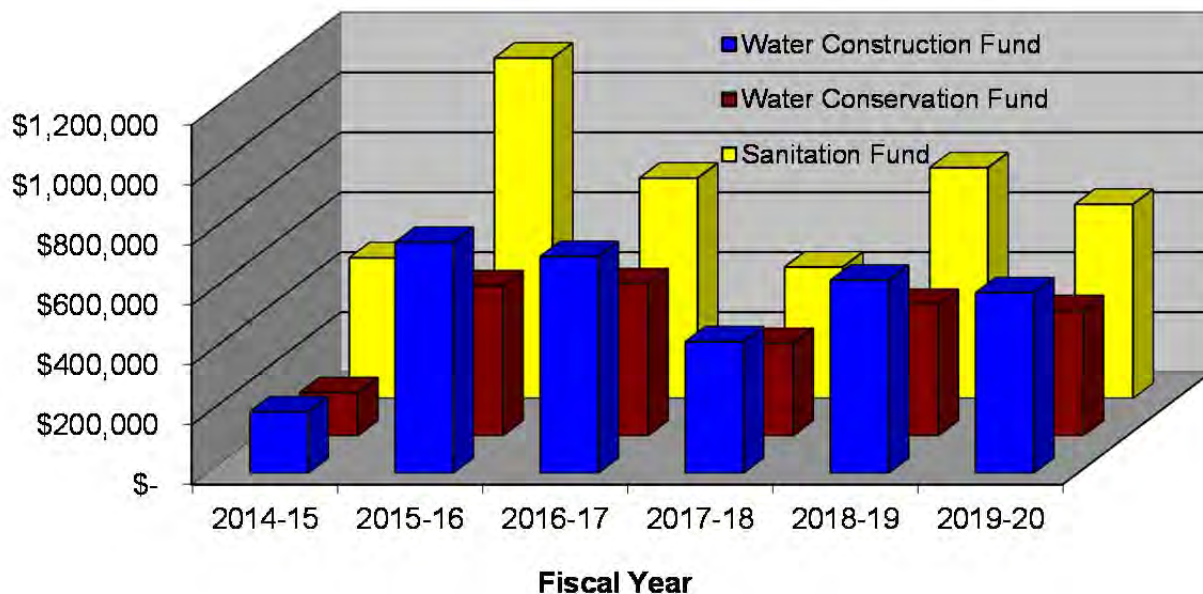
Other operating revenues, such as late fees, are minor and are based upon historical averages. Interest income, which is non-operating revenue, is based upon projected cash balances per fund factored by projected

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

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

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

Capacity Fee Revenue



Personnel Additions, Deletions or Reclassifications

Several staffing changes as described below are proposed for Fiscal Year 2015-16 to address the changing needs of the organization and are reflected in the FY 2015-16 Budget. These positions were discussed as part of the Draft Budget presentation on May 26, 2015 and as part of the Information Systems Master Plan presented on June 9, 2015. Appointments within the new ranges would be proposed in conformance with District policies and could result in salary changes of less than reflected by the change in ranges.

- Upgrade of the Buyer position (Salary Grade 52) to Purchasing Supervisor (Salary Grade M59) to recognize supervisory responsibility associated with a proposed organizational change to achieve operational efficiencies and ensure compliance with current “best practices” for procurement.
- Transfer of a vacant Water Reclamation Plant Operator II position from Tapia Water Reclamation Facility (Business Unit 701342) to the Rancho Las Virgenes Composting Facility (Business unit

701343) to support a proposed 7-day work week for improved operational coordination between Tapia and Rancho.

- Downgrade of a vacant Drafting Technician II position (Salary Grade 54) to a Technical Services Support Specialist (Salary Grade 48) to reflect the changing approach to prepare record drawings with the widespread use of computer-aided design and drafting (CADD) software and additional need for technical support services.
- Addition of a Field Customer Service Representative II position (Salary Grade 32), reporting to the Water Conservation Coordinator and assisting with the significant increase in activity related to the District's conservation programs.
- Upgrade the GIS Technician (Salary Grade 54) to GIS Coordinator (Salary Grade 60) to recognize the reorganization of responsibilities to more effectively deliver expected services.
- Upgrade the current SCADA Systems Specialist (Salary Grade 76) to a SCADA Analyst (Salary Grade M79) to better align the position with the level of support required by the District.
- Deletion of a Water Worker II (Salary Grade 32) in the Construction business unit 701322 and addition of a SCADA Analyst (Salary Grade M79) in the Electrical & Instrumentation business unit 701326.

The net financial impact of the proposed staffing changes would be approximately \$144,000 per year, including the associated benefits.

Debt Obligations

In December 2009 the District retired the 1998 Revenue Bonds by issuing a Sanitation Refunding Revenue Bond issue and prepaying debt service owed by the potable and recycled water enterprises. The new bond was the District's first bond issue to be rated and we received a rating of AA from Standard and Poor's. With this rating and the market timing, the savings to the District were substantial and will provide stability for the Sanitation Enterprise in the future.

The budget includes debt service payments for the 2009 Revenue Bonds, which will be retired in November 2023. The debt service payment for these bonds is as follows:

Year Ending June 30,	Principal	Interest	Total
2016	1,925,000	830,000	2,755,000
2017	2,025,000	731,250	2,756,250
2018	2,125,000	627,500	2,752,500
2019	2,210,000	541,225	2,751,225
2020	2,305,000	450,450	2,755,450
2021-2022	4,880,000	626,800	5,506,800
2023-2024	5,275,000	232,588	5,507,588
	<u>\$20,745,000</u>	<u>\$4,039,813</u>	<u>\$24,784,813</u>

Sanitation Replacement	67.00%	\$1,845,850
Sanitation Construction	33.00%	\$909,150

The District's future borrowing capability is limited by the debt coverage ratio (net earnings divided by maximum annual debt service) required by the existing bond covenants. The covenants require that the coverage exceed 1.10. For Fiscal Year ending June 30, 2014, net revenue available for debt service was \$7.46 million and debt service was \$2.75 million, for a ratio of 2.71. Thus, the District has the capacity to support additional debt in the future. The District can issue revenue bonds at its discretion up to the minimum debt coverage ratio; however, issuing general obligation bonds requires a vote of affected taxpayers.

Cost Allocation

The general and administrative costs of the District are distributed to the three enterprises and capital projects through a cost allocation plan developed in accordance with federal regulations from the Office of Management and Budgets (Circular A-102). By meeting federal requirements, the plan allows the District to allocate overhead to future federal and state grants. The preliminary budget reflects the allocation of general and administrative costs as shown in the cost allocation plan, which was updated in FY 06-07. Since then, staff has acquired the proprietary software of the cost allocation plan, and has updated the allocation plan for FY2015-16. Building rental is allocated based upon square footage. Laboratory expense is allocated based upon the number of samples collected and analyzed.

Working Capital

One of the important elements of a comprehensive budget is to evaluate the impact of projected revenue, expenses and transfers on working capital. These are the balances projected to be available at the end of the budget period. Maintaining adequate working capital levels is critical to ensuring that the District is adequately prepared financially to meet ongoing cash flow needs and unforeseen events, opportunities and emergencies.

Many capital improvement 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 an appropriation remains unspent on a continuing project at the end of the fiscal year, the unspent appropriation will continue to be available for that project until the project is completed or cancelled.

Overall working capital is expected to decrease by \$9.4 million in FY2015-16 due to major construction projects during the year and a reduction in Potable Water sales. The working capital in Potable Water Operations declines because funds must be transferred to the Potable Water Replacement Fund for future capital projects. Recycled Water and Sanitation Operations continue to build working capital and transfer to Replacement as expected in the approved 2012 financial plan, for future capital projects, maintenance and debt service payments. Construction funds for the Potable Water and Sanitation enterprises continue to decrease due to significant reductions in connection fees resulting from decreased development within the District.

Budget Basis and Level of Budgetary Control

Although the District is not required by statute to adopt a budget, it does so annually. The District operates on the accrual basis of accounting and budgeting, following "generally accepted accounting principles" (GAAP), which means that revenues and expenses are recorded in the periods in which the transactions occur, regardless of the timing of cash flows. Exceptions to this are:

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

Funds are encumbered at the time of purchase order or contract approval, which only occurs if adequate budgeted balances exist to cover the commitment being made. Since the budget is an estimate, from time to time it is necessary to make adjustments to fine-tune the line items. Various levels of budgetary control have been established to maintain the budget's integrity:

- A division might be allowed to overspend a line item with the permission of the General Manager if the General Manager believes that the expenditure is warranted or if there are sufficient savings in another line item within the same division. For example, the General Manager may allow a division to overspend the overtime budget if the division has a vacancy and has salary savings until the vacancy is filled.
- A division might overspend a line item due to circumstances beyond its ability to predict. For example, the energy line items in sanitation were overspent in FY01-02 due to the greater than expected increases in energy costs. If the division is able to cover this cost with savings in other areas, then the General Manager may decide to by-pass a request to the Board for budget augmentation.
- If a division experiences an extraordinary unbudgeted expense that may cause the division to go over budget by year-end, the General Manager will ask for a budget augmentation. This is a frequent occurrence in capital improvement projects and comes to the Board in the form of change orders.

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

Proposition 4 (Gann) Appropriation Limit

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

FISCAL YEAR 2015-16 TACTICAL ACTIONS AND ACTIVITIES

Goal 1: Provide Safe and Quality Water with Reliable Services

We provide high quality, reliable water and deliver adequate water supplies. In providing this service we encourage water efficiency and conservation.

Objective 1.1 Provide planning activities to meet current and future water demand throughout the service area.

- Complete the District's 2015 Urban Water Management Plan.
- Complete the environmental documentation and preliminary design, and begin detailed design, for an interconnection with Calleguas Municipal Water District.
- Report to the Board on opportunities to "bank" dry-year water supplies to minimize the impact of prolonged drought on the District's customers.

Objective 1.2 Promote, encourage and support efficient water use.

- Transition the District's customers to a budget-based rate structure.
 - Complete the cost of service analysis, financial study and rate structure design for budget-based water rates.
 - Implement changes to the Customer Information System to suit the water-based rate structure.
 - Implement the outreach plan developed for budget-based water rates.
 - Recommend approval of the necessary changes to the Las Virgenes Administrative Code to accommodate budget-based water rates.

- Develop and implement a process to respond to customer water budget variance requests.
- Implement monthly meter reading and billing prior to roll-out of budget-based rate.
- Continue implementation of a strategy to enhance customer participation in regional and in-house conservation programs.
- Evaluate a program for customers to voluntarily receive text reminders from the District related to conservation (i.e. turn off sprinklers due to rain, change irrigation timer settings, high water usage, etc.)

Objective 1.3 Construct, manage and maintain all facilities and provide services to assure system reliability and environmental compatibility.

- As a part of the Backbone Improvements Program:
 - Complete construction of the 5-million-gallon water tank and conduct a community open house to “wrap-up” the project.
 - Complete the design and recommend award of a construction contract for the Westlake Filter Plant expansion and modernization of the Westlake Pump Station.
 - Continue to update the community on the benefits and progress of the Program using all forms of communication media.
- Initiate deployment of a new AMR/AMI strategy including conducting the associated public outreach.
- Conduct a Corrosion Control Study for the potable water system in response to the results of the 2014 Lead and Copper Rule testing.
- Complete a study of the potable water system focused on optimizing disinfection levels throughout the system and minimizing the potential for nitrification.

Goal 2: Lead in Sanitation and Recycled Water Services Focusing on Maximum Reuse

We provide cost effective wastewater collection, wastewater treatment, recycled water and biosolids composting.

Objective 2.1 Maximize beneficial use of wastewater byproducts (byproducts include compost and electricity).

Objective 2.2 Plan for the efficiency and operational compliance of all wastewater and recycled water facilities.

- Implement a plan for maintenance/rehabilitation of existing digesters, beginning with Digester No. 1.
- Plan the implementation of any new flood protection measures identified in the updated *Floodplain Evaluation Study for Malibu Creek near the Tapia Water Reclamation Facility*.
- Complete the Tapia Channel Air Mixing System Rehabilitation Project.
- Complete environmental documentation and detailed design for the new centrate equalization tank at Rancho.

Objective 2.3 Promote science based programs with regulatory agencies.

- Collaborate with the LA Regional Water Quality Control Board on a reasonable implementation plan for the U.S. EPA Malibu Creek & Lagoon TMDL for Sedimentation and Nutrients to Address Benthic Community Impairments, and to recognize and address the impact of invasive species on benthic communities in Malibu Creek.
- Negotiate effectively with the LA Regional Water Quality Control Board to renew Tapia’s NPDES permit, balancing the cost of compliance with benefits to receiving waters.
- Initiate implementation of any new terms of Tapia’s NPDES permit.

- Continue to track and comment on important SWRCB policy processes for a Numerical Nutrient Endpoint (NNE) framework, development of biological objectives and toxicity.
- Engage in community outreach programs intended to keep customers informed of developments related to the JPA's litigation with the U.S. EPA, TMDL implementation, NPDES permit renewal and current rule-making efforts.

Objective 2.4 Maximize beneficial uses of recycled water.

- Complete the preliminary design and environmental CEQA documentation for the Woodland Hills Country Club recycled water system extension.
- Identify and expedite potential recycled water conversion projects.
- Complete an investigation of installing a Recycled Water Fill Station at Rancho.
- Identify and expedite recycled water conversion projects, including possible re-evaluation of the existing economic criteria used when considering such projects.
- Complete the Agoura Road Recycled Water Main Extension and, where possible, convert existing potable water irrigation customers to recycled water.

Objective 2.5 Develop and implement strategies for long term total reuse of recycled water.

- Implement the initial steps identified in the Plan of Action for seasonal storage of recycled water and begin to broaden the stakeholder group involved in the effort.

Objective 2.6 Maintain recognition as a highly effective and proactive watershed leader and environmental steward.

- Continue to chair the IRWMP Steering Committee for North Santa Monica Bay watersheds.
- Continue to chair the Technical Advisory Committee for Malibu Creek Watershed Council.
- Monitor local city and county MS4 permit activities.
- Partner with SCCWRP to begin a cooperative study to evaluate the impact of invasive species on the health of the Malibu Creek Watershed.

Goal 3: Ensure Effective Utilization of the Public's Assets and Money

The District and its assets belong to our Ratepayers. It is our responsibility to protect the public trust, safeguard all funds and exercise prudence and integrity in the management of those funds. Continually monitor our current and future funds to ensure long-term financial sustainability.

Objective 3.1 Provide a sound investment portfolio that maintains fiscally conservative investment policies that promote safety, liquidity, and rate of return in managing our capital assets and reserves.

- Evaluate the District's financial/investment policies to identify opportunities to enhance investment portfolio yield and minimize market risks, as well as future expenses.
- Receive the certified investment policy award and maintain the investment policy to GFOA standards in order to continue receiving the annual award in the future.

Objective 3.2 Continually search and achieve revenue enhancements with cost savings that provide benefits to our Ratepayers.

- Propose and initiate implementation of a strategy to maximize the District's return on Building No. 1, considering higher uses such as medical that produce higher rents and attract longer term tenants.
- Implement technology recommendations from the Information Systems Master Plan to achieve revenue enhancements.
- Pursue Proposition 1 funding opportunities to offset the cost of recycled water projects, including those related to seasonal storage.
- Complete a review of capacity fees to ensure that new construction is paying its fair share for system improvements.

Objective 3.3 Continually update our financials in order to provide transparency of our District to its Ratepayers.

- Continue to receive the GFOA awards for the District's budget and CAFR documents.
- Continue to improve and expand the District's financial reporting to reach a broader audience to increase transparency.
- Ensure the District's financials reflect the most current implementation of GASB standards.

Objective 3.4 Continually update risk management that ensures our liability protection, emergency preparedness and internal controls.

- Complete security upgrades including tank site fencing, additional cameras at strategic location and improved key system management.
- Continue to evaluate important District operations to ensure that sufficient internal controls are employed to minimize potential financial risk.

Objective 3.5 Maintain the highest respect of the financial community.

- Continue to promote and further the fiduciary responsibility and integrity of District staff responsible for administration and oversight of public funds.
- Continue to adhere to the District's bond covenants.

Goal 4: Provide Excellent Service That Exceeds Customer Expectations

Excellent customer service is paramount. We listen and respond to customer feedback as a basis to continuously improve services.

Objective 4.1 Respond to changing customer expectations.

- Complete an update to the Customer Service Procedure Handbook, including guidance for employees when dealing with difficult customers.
 - Evaluate incentive options to encourage customers to sign-up for e-billing and access District publications on-line.
 - Evaluate billing enhancements: level pay, balance transfers, consolidated billing and automatic owner move-ins/outs.
 - Evaluate additional payment options for customers using cell phones and tablets.

Objective 4.2 Utilize technology to improve service delivery.

- Continue implementation of improvements to the District's website.
- Complete the Information Systems Master Plan and begin implementation of its recommendations.
- Implement the next steps to complete the District's Automated Meter Reading/Infrastructure Project.
- Evaluate "customer portal" options for accessing water usage data in a user-friendly manner.

Objective 4.3 Obtain feedback on customer service delivery and utilize feedback to improve service.

- Conduct a survey to evaluate customer attitudes on budget-based water rates.

Goal 5: Assure a Quality, Continually Improving Workforce

Our employees are the District's most valuable resource. We assure they have the knowledge and skills to provide excellent services. We provide a safe, fair and cooperative work environment.

Objective 5.1 Develop employee skills, competencies and leadership.

- Identify, coordinate and implement cost-effective training programs focused on employee development.

Objective 5.2 Hire, promote and retain the best qualified employees.

- Focus on recruiting strategies that attract a qualified and diverse talent pool that enhances job satisfaction and promotional opportunities for internal candidates.

Objective 5.3 Foster a workforce that demonstrates integrity and ethical behavior.

- Continue and host employee recognition events focused on promoting leadership, ethics and professionalism.
- Continue ongoing training of employees on Administrative Policies related to integrity and ethical behavior.
- Research training programs that promote and educate on diversity in the workplace.
- Conduct annual ethics training for all employees.

Goal 6: Construct, Manage and Maintain All Facilities and Provide Services to Assure System Reliability and Environmental Compatibility

As stewards of our customers and the environment, we balance the needs of the customers for safe and reliable water and sanitation services with the impact of these services on our watershed.

Objective 6.1 Design and construct high quality reliable facilities that operate efficiently and use technological advances while protecting the environment

Objective 6.2 Develop comprehensive maintenance management and replacement programs.

- Upgrade and convert the District's existing Computerized Maintenance Management System to a web-based system.

Objective 6.3 Support reasonable, economically viable and technologically feasible efforts to reduce greenhouse gas emissions while achieving the District's mission of providing quality service.

- Complete an energy audit to maximize efficiency while reducing cost and the District's environmental footprint.

Objective 6.4 Promote science based programs with regulatory agencies.

- Engage constructively with the SWRCB and RWQCB, along with other key stakeholders, on important regulatory processes that could significantly impact the District's operations.

Goal 7: Sustain Community Awareness and Support

We operate under a policy of full transparency. We build public understanding of District activities. We work cooperatively with our customers, communities and stakeholders to advance District and community goals and to advocate sound public policy particularly regarding regulations.

Objective 7.1 Develop effective information and awareness programs as necessary to establish and maintain a meaningful working relationship with ratepayers beyond merely offering information.

- Sponsor community forums on key water and wastewater issues.
- Conduct tours of MWD, District and JPA facilities.
- Maintain a presence at key community events.
- Expand the interactive components of the District's website.
- Utilize social media when appropriate.
- Engage ratepayers and various community groups to advocate for a reasonable NPDES permit renewal for Tapia.

Objective 7.2 Promote water education programs.

- Educate customers on existing and new drought-response measures.
- Continue school education programs focused on conservation and environmental stewardship in addition to adult education opportunities (i.e. landscaping and gardening classes).
- Conduct outreach to community groups (HOAs, chambers of commerce and service clubs).
- Utilize Speaker's Bureau outreach on important District issues (i.e. BDCP, TMDL, water bond, NPDES permit renewal and budget-based water rates).

Objective 7.3 Promote advocacy and programs demonstrating community and industry leadership that advances customer interests.

- Conduct outreach for the District's capital improvement projects.
- Renew the District's Special District Leadership Foundation Transparency Certification.

Objective 7.4 Promote intergovernmental/interagency communications.

- Build and maintain relationships with city and county government officials in the service area.
- Maintain awareness and interaction with MWD on outreach and legislative initiatives.
- Conduct legislative monitoring and advocacy per the adopted District and JPA Legislative Policy Principles.
- Monitor industry trends in communications, education and outreach programs.
- Continue to participate in Association of Water Agencies of Ventura County, including staff attendance at monthly meetings focused on operator training.
- Continue to participate in the WaterReuse Association and Research Foundation's potable reuse initiative to promote community awareness and research for potable reuse.

**LAS VIRGENES MUNICIPAL WATER DISTRICT
FINANCIAL BRIEF**

SOURCES OF FUNDS

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
All Funds	62.9	64.8	58.9
Working Capital Drawn	13.3	7.6	9.4
Total	76.2	72.4	68.3

Difference between 15-16 budget and 14-15 estimated actual:

Lower operating revenues are primarily due to a reduction in potable water sales resulting from the ongoing drought and the State mandate to reduce usage. Funding from reserves is required. The State mandate to reduce water usage by 36% has been budgeted.

Difference between 15-16 budget and 14-15 budget:

Overall revenues are projected to be lower primarily due to a reduction in potable water sales. Operating revenues and interest income are lower. More funding from reserves is required.

USES OF FUNDS

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
All Funds	76.2	72.4	68.3
Contribution to Working Capital	0.0	0.0	0.0
Net	76.2	72.4	68.3

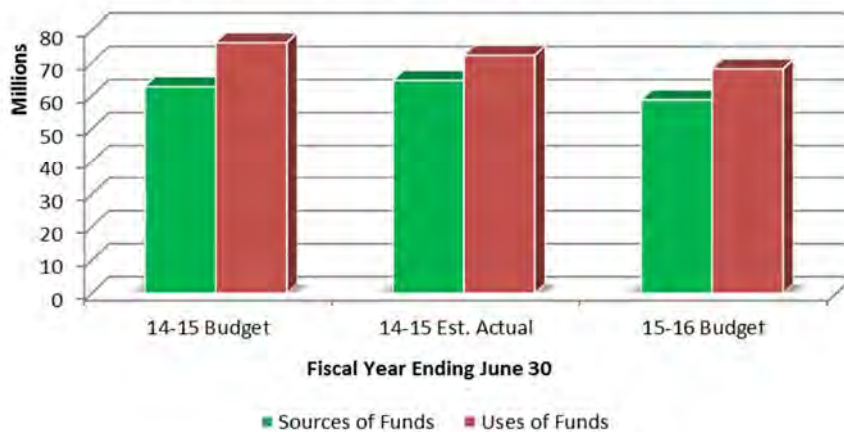
Difference between 15-16 budget and 14-15 estimated actual:

Lower capital projects and source of supply costs.

Difference between 15-16 budget and 14-15 budget:

Lower capital projects and source of supply costs.

**LVMWD
SOURCES AND USES OF FUNDS**



OVERALL OPERATING REVENUE

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
All Funds	59.9	62.1	53.7

Difference between 15-16 budget and 14-15 estimated actual:

Overall operating revenues are lower primarily due to a decrease in demand due to drought conservation and restrictions.

Difference between 15-16 budget and 14-15 budget:

Overall operating revenues are lower primarily due to a decrease in potable water demand due to drought conservation and restrictions.

OVERALL OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
All Funds Operating Expense	50.4	52.1	49.5
All Funds Depreciation	9.1	9.2	9.2
Total All Funds	59.5	61.3	58.7

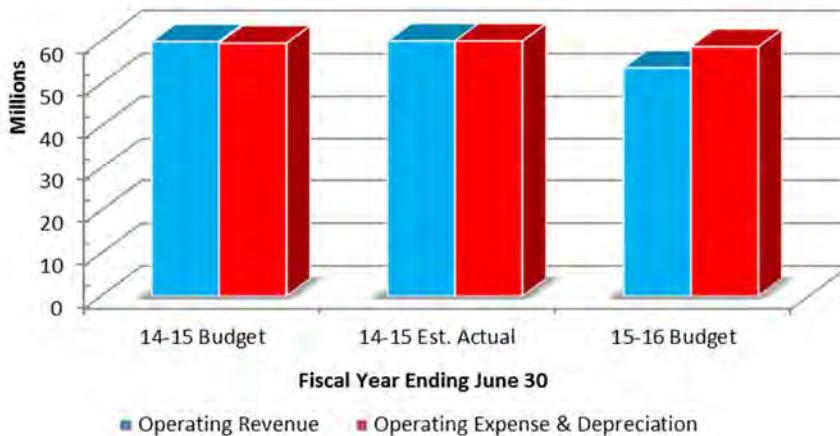
Difference between 15-16 budget and 14-15 estimated actual:

Decreased operating expenses are primarily due to a reduction in potable water expenses from a decrease in source of supply purchases of MWD water.

Difference between 15-16 budget and 14-15 budget:

Decreased operating expenses are primarily due to a reduction in potable water expenses from a decrease in source of supply purchases of MWD water.

**LVMWD
OPERATING RESULTS - ALL FUNDS**



POTABLE WATER OPERATING REVENUE

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
Potable Water	<u>35.8</u>	<u>38.3</u>	<u>30.0</u>

Difference between 15-16 budget and 14-15 estimated actual:

Lower potable water revenue projection is primarily due to a reduction in sales as a direct result of the ongoing drought with a State mandate to reduce usage and strict conservation enforcement.

Difference between 15-16 budget and 14-15 budget:

Lower potable water revenue projection is primarily due to a reduction in sales as a direct result of the ongoing drought with a State mandate to reduce usage and strict conservation enforcement.

POTABLE WATER OPERATING EXPENSE AND DEPRECIATION

(in Millions)

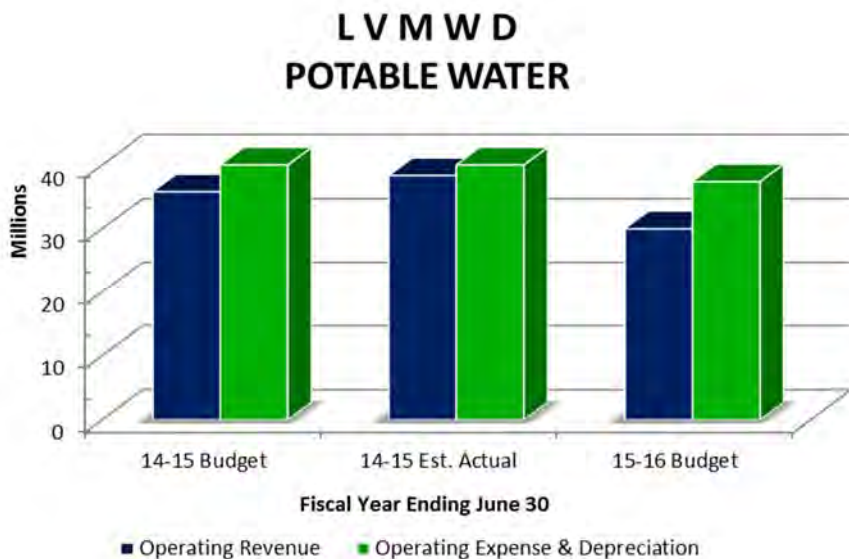
	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
Potable Water Operating Expense	<u>35.9</u>	<u>35.7</u>	<u>33.0</u>
Potable Water Depreciation	<u>4.3</u>	<u>4.4</u>	<u>4.4</u>
Total Potable Water	<u>40.2</u>	<u>40.1</u>	<u>37.4</u>

Difference between 15-16 budget and 14-15 estimated actual:

Lower potable water operating expenses are primarily due to a decrease in water purchased from MWD.

Difference between 15-16 budget and 14-15 budget:

Lower potable water operating expenses are primarily due to a decrease in water purchased from MWD.



RECYCLED WATER OPERATING REVENUE

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
Recycled Water (Per Working Capital Analysis p.A-4)	<u>7.0</u>	<u>7.0</u>	<u>6.6</u>

Difference between 15-16 budget and 14-15 estimated actual:

Lower revenue projection is primarily due to a decrease in demand as a result of the drought conservation efforts and the State mandate to reduce water usage.

Difference between 15-16 budget and 14-15 budget:

Lower revenue projection is primarily due to a decrease in demand.

RECYCLED WATER OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
Recycled Water Operating Expense	<u>2.5</u>	<u>4.9</u>	<u>4.3</u>
Recycled Water Depreciation	<u>0.2</u>	<u>0.2</u>	<u>0.2</u>
Total Recycled Water	<u>2.7</u>	<u>5.1</u>	<u>4.5</u>

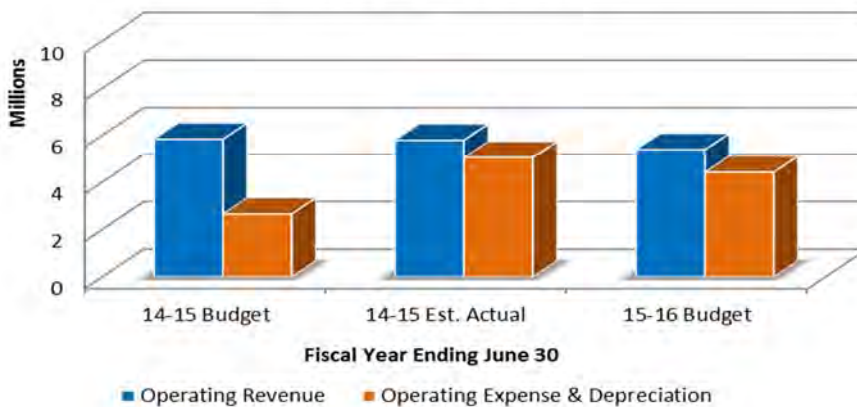
Difference between 15-16 budget and 14-15 estimated actual:

Slightly lower source of supply, operating expenses.

Difference between 15-16 budget and 14-15 budget:

Higher water source of supply, operating expenses mainly due to potable water supplement expenses. The usage of supplement and the supplement rate have increased.

**L V M W D
RECYCLED WATER**



SANITATION OPERATING REVENUE

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
Sanitation	<u>17.1</u>	<u>16.8</u>	<u>17.1</u>

Difference between 15-16 budget and 14-15 estimated actual:

Operating revenue is projected to be slightly higher with a rate increase effective July 1, 2015.

Difference between 15-16 budget and 14-15 budget:

Unchanged

SANITATION OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
Sanitation Operating Expense	<u>11.2</u>	<u>10.6</u>	<u>11.4</u>
Sanitation Depreciation	<u>4.6</u>	<u>4.7</u>	<u>4.7</u>
Total Sanitation	<u>15.8</u>	<u>15.3</u>	<u>16.1</u>

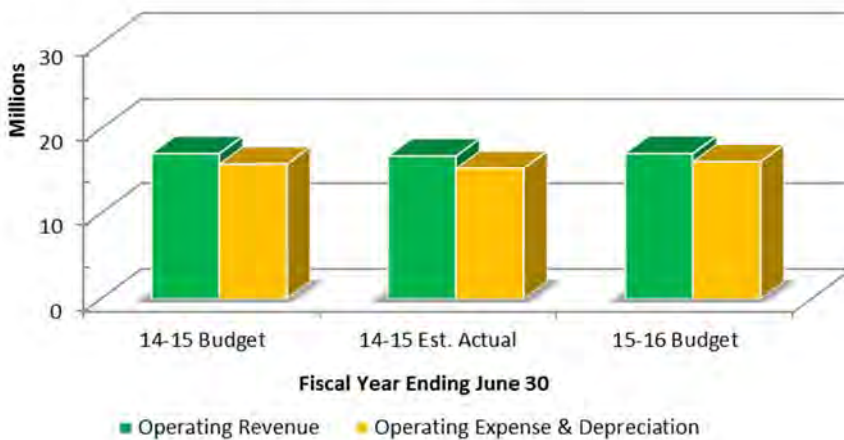
Difference between 15-16 budget and 14-15 estimated actual:

Higher operating expenses are primarily due to vacant position that are filled in 15-16.

Difference between 15-16 budget and 14-15 budget:

Operating and Depreciation expenses are slightly higher.

**LVMWD
SANITATION**



CAPITAL PROJECTS

(in Millions)

	FY2014-15 Budget	FY2014-15 Est. Actual	FY2015-16 Budget
All Funds	<u>23.0</u>	<u>17.4</u>	<u>15.9</u>

Difference between 15-16 budget and 14-15 estimated actual:

Projects were completed in 14-15 and fewer projects were rolled over and added for FY 15-16.

Difference between 15-16 budget and 14-15 budget:

Fewer projects for FY 15-16.

Las Virgenes Municipal Water District Summary of Operating Indicators

The District

Mission Statement: Dedicated to providing quality Water and Wastewater services
We value: Customer Service, Fiscal Responsibility, Our Employees, Reliable Infrastructure, Community Involvement, Environment Stewardship, Vision and Innovation

Resources: Operating revenues for Potable Water, Recycled Water and Sanitation (Page AP-29)
Capacity Fees, Standby Charge, Interest (Page AP-19, A-6)
Employees (Page B-9)
Capital Assets: Headquarter Building, Operations Building (Also See Below)

Operating Indicators: Major Accomplishments and Goals (Page A-18 to A-23)
Operating expenses for Potable Water, Recycled Water and Sanitation (Page AP-30, A-8)
Service Connections per Employee (Page AP-37)
% of Total Tax Collection to Levy (Page AP-35)
% of Total Assessed Value to Estimated Value of Taxable Property (Page AP-34)
Number of Customers Served (Page AP-32)
% of Principal Customers to Total Operating Revenue (Page AP-39)
Resource Conservation and Public Outreach Programs (Page AP-1 to AP-8)
Operating Revenues/Expenses Comparison to other Agencies (AP-40)
Ratio of Annual Debt Service (Page AP-31)
Bond Rating: Standard & Poor's "AA"
Financial Reporting and Budget Awards from GFOA and CSMFO for FY13-14

Potable Water Operations

Function: To provide high quality, reliable water and deliver adequate water supplies.

Capital Assets:	2010	2011	2012	2013	2014
Water Main (miles)	382.4	383.6	384.5	387.1	389.1
Fire Hydrants (#)	3,134	3,138	3,147	3,154	3,167
Valves (#)	4,395	4,419	4,434	4,452	4,477
Water Treatment Plant (#)	1	1	1	1	1
Water Tanks (#)	24	24	24	24	24
Pump Stations (#)	26	26	26	26	26
Water Reservoirs (#)	1	1	1	1	1
Storage Capacity (millions of gallons)					
Reservoirs	3,100	3,100	3,100	3,100	3,100
Tanks	33.3	33.3	33.3	33.3	33.3

Operating Indicators: Potable Water Operating Revenue Per Capita (Page AP-26)
Potable Water Operating Expense Per Capita (Page AP-26)

	2010	2011	2012	2013	2014
New Connections	25	15	14	51	18
Water Main Leak Repairs	55	28	56	39	47
Water Meter Replaced (#)	439	2,428	3,276	64	34
Average Daily Consumption (thousands of gallons)	17,029	16,954	18,577	19,879	17,762

Recycled Water Operations

Function: To provide recycled water services to the District's customers for irrigation, landscape and encourage water conservation.

Capital Assets:

	2010	2011	2012	2013	2014
Recycled Water Main (miles)	63.6	65.5	65.9	65.9	66.2
Valves (#)	338	344	341	342	342
Recycled Water Tanks (#)	3	3	3	3	3
Recycled Water Pump Stations (#)	4	4	4	4	4
Recycled Water Reservoirs (#)	3	3	3	3	3
Storage Capacity (millions of gallons)					
Reservoirs	19.3	19.3	19.3	19.3	19.3
Tanks	5.6	5.6	5.6	5.6	5.6

Operating Indicators: Recycled Water Operating Revenue Per Capita (Page AP-27)
 Recycled Water Operating Expense Per Capita (Page AP-27)

	2010	2011	2012	2013	2014
Recycled Water Acre Feet Billed	4,375	4,086	4,492	5,051	5,722

Sanitation Operations

Function: To provide wastewater services including sewer maintenance and lift station operations to District customers in the U-2, U-3 and B districts.

Capital Assets:

	2010	2011	2012	2013	2014
Sanitary Sewers (miles)	55.7	56.2	56.2	56.1	56.9
Treatment Capacity (mgd)	16	16	16	16	16
Lift Stations (#)	2	2	2	2	2
Waste Water Treatment Plant (#)	1	1	1	1	1
Composting Plant (#)	1	1	1	1	1

Operating Indicators: Sanitation Operating Revenue Per Capita (Page AP-28)
 Sanitation Operating Expense Per Capita (Page AP-28)

	2010	2011	2012	2013	2014
Average Daily Sewage Treatment (thousands of gallons)	8,001	8,053	7,610	7,579	7,281

California Society of Municipal Finance Officers

Certificate of Award

***Excellence
Fiscal Year 2014-2015***

Presented to the

Las Virgenes Municipal Water District

For meeting the criteria established to achieve the Operating Budgeting Excellence Award.

February 8, 2015

Pamela Arends-King

***Pamela Arends-King
CSMFO President***

Michael Gomez

***Michael Gomez, Chair
Professional Standards and
Recognition Committee***



Dedicated Excellence in Municipal Financial Reporting



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Las Virgenes Municipal Water District
California**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Las Virgenes Municipal Water District, California** for its annual budget for the fiscal year beginning **July 1, 2014**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



DISTRICT PROFILE

Background

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

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

Serving a relatively small area, Tapia began processing some half-million gallons of wastewater per day in 1965. The treated effluent was sprayed on a nearby hillside and the extracted biosolids were used to fertilize feed crops by local farmers. With these disposal activities, Las Virgenes Municipal Water District began its development of the beneficial reuse of materials formerly considered "waste." Three years later, Tapia was expanded to a capacity of two million gallons per day to support the needs of the region's growing local population.

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

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

In 1984, the JPA commenced tertiary (three-step) wastewater treatment at Tapia, bringing the plant's effluent to Department of Public Health Title 22 standards, which certifies the water as safe for full body contact. This step led to the approval of year-round discharges to Malibu Creek, adjacent to Tapia. Four years later, the Tapia Water Reclamation Facility

was awarded the United States Environmental Protection Agency's top national award for operations and maintenance.

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

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

Services Today

Las Virgenes Municipal Water District has grown considerably from its modest beginnings, today providing water, wastewater, recycled water and biosolids composting services to some 70,000 residents in its service area. (These figures do not include the customers in the service area of Triunfo Sanitation District, which raises the total population served by the Tapia and Rancho Las Virgenes facilities to approximately 100,000).

In addition to the major facilities that include Las Virgenes Reservoir, Westlake Filtration Plant, Tapia Water Reclamation Facility and Rancho Las Virgenes Composting Facility, Las Virgenes Municipal Water District's potable water system includes 24 tanks, 24 pumping stations, and some 396 miles of main water lines; a recycled water system comprised of 3 tanks, 5 pumping stations, 3 reservoirs and 66 miles of water line; and a sanitation system with 2 lift stations and 56 miles of trunk sewer lines.

LVMWD serves over 20,000 acre-feet of potable water annually and 5,300 acre-feet of recycled water (one acre-foot = 325,900 gallons). The Tapia WRF receives and treats just less than ten million gallons per day (mgd) of sewage, including 3 million gallons per day from Triunfo Sanitation District. The Rancho Las Virgenes Composting Facility produces over 15,000 cubic yards of compost annually, diverting some 80,000 gallons per day of biosolids from our landfills.

Governance

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

Current Board members and officers:

Division 1	Charles Caspary	Secretary
Division 2	Glen Peterson	President / MWD Representative
Division 3	Lee Renger	Vice President
Division 4	Leonard Polan	Director
Division 5	Jay Lewitt	Treasurer

Local Economic Conditions and Outlook

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

The region is highly desirable for both residences and businesses, with exceptional natural attributes, known to be among the most picturesque areas in southern California. Much of the service area lies within the Santa Monica Mountains, with their associated magnificent, craggy terrain; mountain and ocean views; and moderate Mediterranean climate. Open space and recreational opportunities abound, with considerable local acreage. Nearly forty percent of the LVMWD service area is permanently dedicated as national and state parkland or privately held open space. Numerous beaches lie within minutes of any location in the area. Varied academic institutions are proximate and easily accessible, including Pepperdine University's Malibu campus; California Lutheran University in Thousand Oaks; California State University, Northridge; California State University, Channel Islands; along with junior colleges; Moorpark College and Pierce College.

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

More than 80% of the local housing stock is single-family dwellings, in sharp contrast to the countywide average of 56%. Calabasas, where Las Virgenes Municipal Water District is headquartered, and its neighboring communities, show modest growth trends estimated at one to two percent per year.

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

The area provides a pleasant suburban atmosphere with amenities sufficient to serve the local population, including business, health care, entertainment, cultural attractions, recreational opportunities and more, with easy access to downtown Los Angeles (just 25 miles away) provided by the Ventura Freeway (U.S. 101), which forms a corridor through the District.

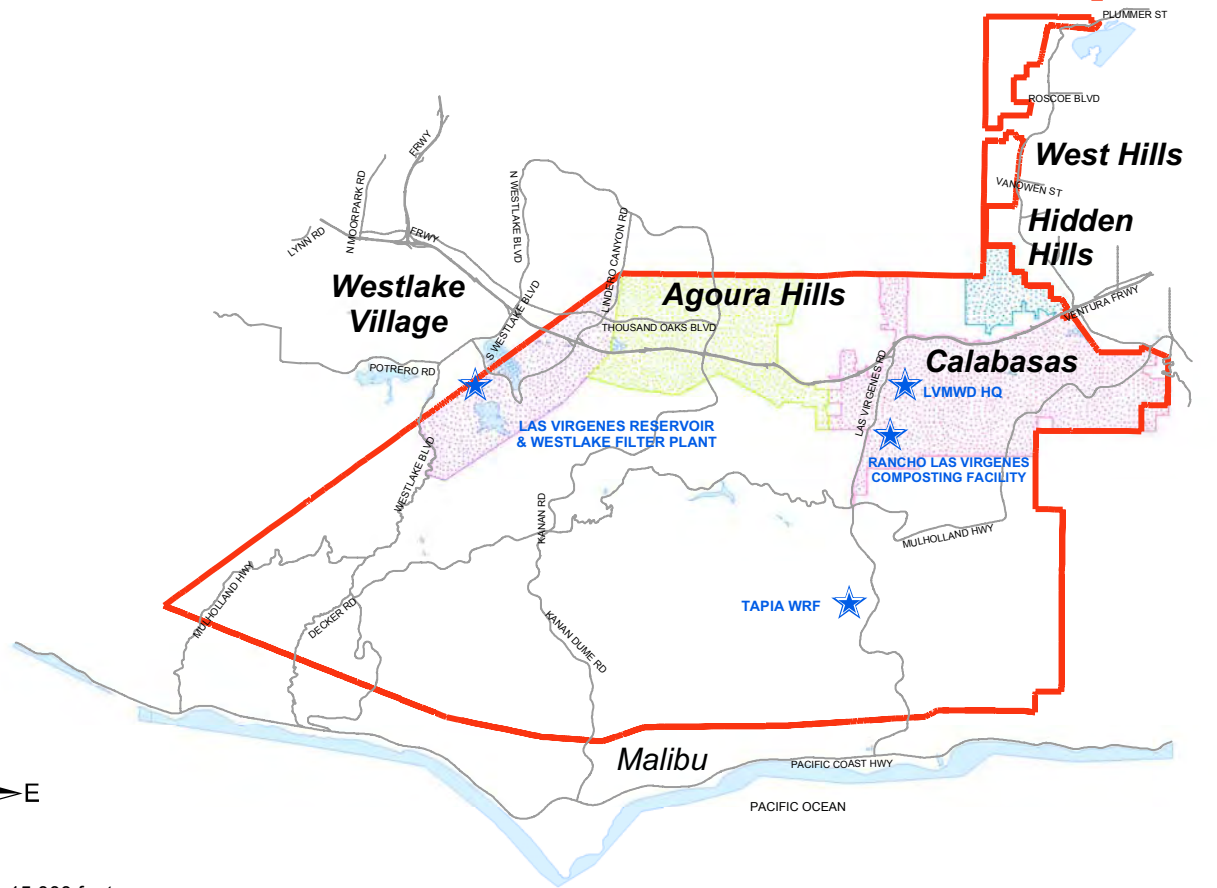
Primarily residential, the region is also home to notable corporations and commercial activities. Located within the service area are concentrations of finance, high tech and

defense contractors, including the national headquarters of Dole Food Company, Guitar Center, and The Cheesecake Factory, among others. The region is also served by a wide variety of quality hotels and motels, most built recently to serve the expanding business base. The area is statistically shown to be a source of quality jobs, having endured the recent economic downturn with fewer impacts than many other regions.

Retail activity in the area continues to flourish, especially along the freeway corridor. Developers work in conjunction with local cities to create compatible new retail centers and other mixed-use projects. Shopping areas, such as The Commons in Calabasas, reflect the taste and demographics of the population they serve.

The prospects for future economic growth in the area are strong. Development is carefully managed by all local cities, and county leadership plays an active role in working to sustain the unique amenities and quality of life that residents have come to expect. Well-defined zoning, building height restrictions, traffic considerations and architectural standards are some of the criteria employed to assure building and maintaining quality communities. Specialized service niches of local commercial activities are expected to flourish, while offering the strength of diversity, with no single industry dominating the area. Some of the regional businesses include hospitality, biomedical R & D, financial services, entertainment industry production, medical services, corporate administration, legal services and more. Similarly, regional strengths that have attracted people and companies to the area stand to increase in their lure, as other regions become more fully developed.

Las Virgenes Municipal Water District



1 inch equals 15,000 feet

Las Virgenes Municipal Water District Internal Reporting Structure

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

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

Internal Services		JPA
Business Units:	701xxx	751xxx

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

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

Internal Services Fund is used to account for all costs related to the General Administration of the District. In addition, all personnel related costs, including salaries, benefits, training, etc. are administered through the Internal Services fund.

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

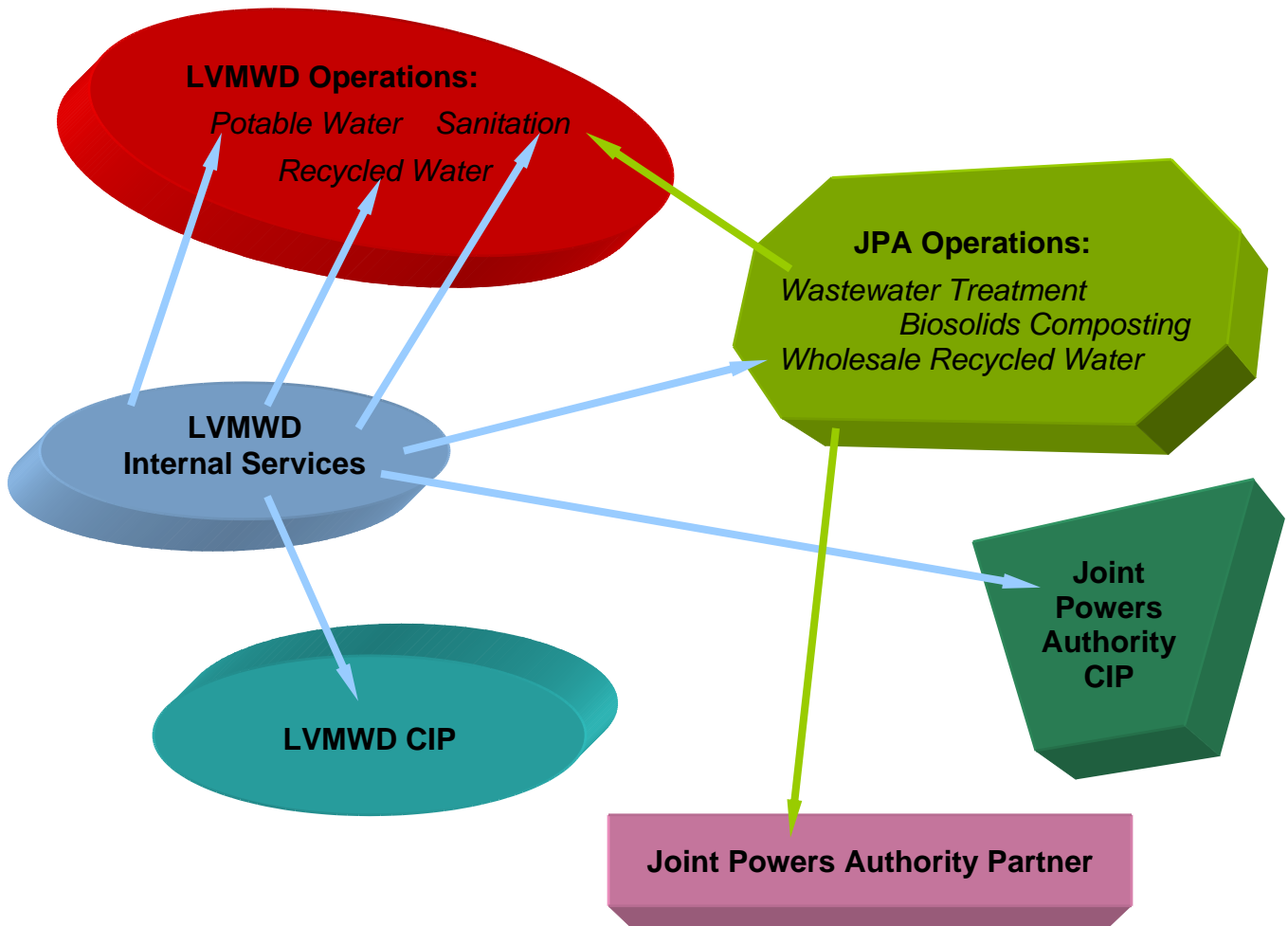
Capital Project Replacement Funds are used to account for replacement of existing assets and infrastructure that benefit existing customers. Rates charged customers (via a transfer of funds from the operations funds) and grant revenues are the primary revenue sources for these funds.

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

Debt Service accounts are used for Debt Service payments.

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

BUDGET STRUCTURE



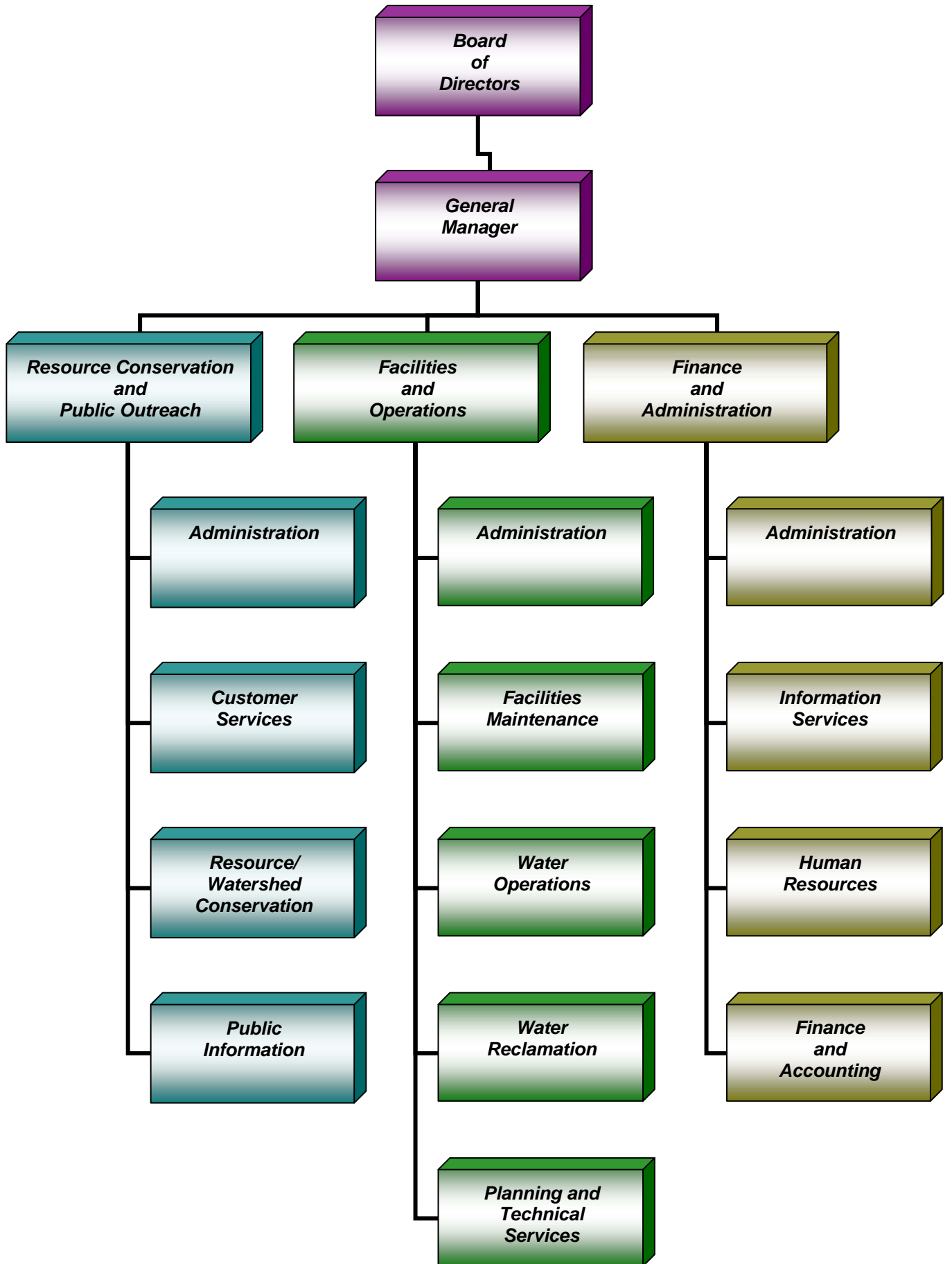
The Operations budget section includes three enterprises – Potable Water, Recycled Water and Sanitation. The Sanitation budget includes costs/revenues specifically identifiable to Las Virgenes sanitation customers and an allocation from the Joint Powers Authority operations.

The Joint Powers Authority (JPA) budget section includes sanitation revenues/expenses that benefit both JPA partners. JPA net operating expenses are allocated to the JPA partners.

The LVMWD Capital Improvement Project (CIP) budget section includes projects benefiting Las Virgenes only and JPA projects. The JPA CIP budget pages are a subset of the LVMWD section, showing only projects benefiting the JPA.

The Internal Services budget section includes costs that are not specifically identifiable to the sections listed above. Internal Service costs are allocated to Operations, the JPA and the CIP Projects.

DISTRICT ORGANIZATION



DISTRICT STAFFING PLAN

FY 2015-16

Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	BOARD & GENERAL MANAGER							
701121	Administration	2.0	2.0	2.0	2.0	1.0	-	2.0
TOTAL GENERAL MANAGER		2.0	2.0	2.0	2.0	1.0	-	2.0

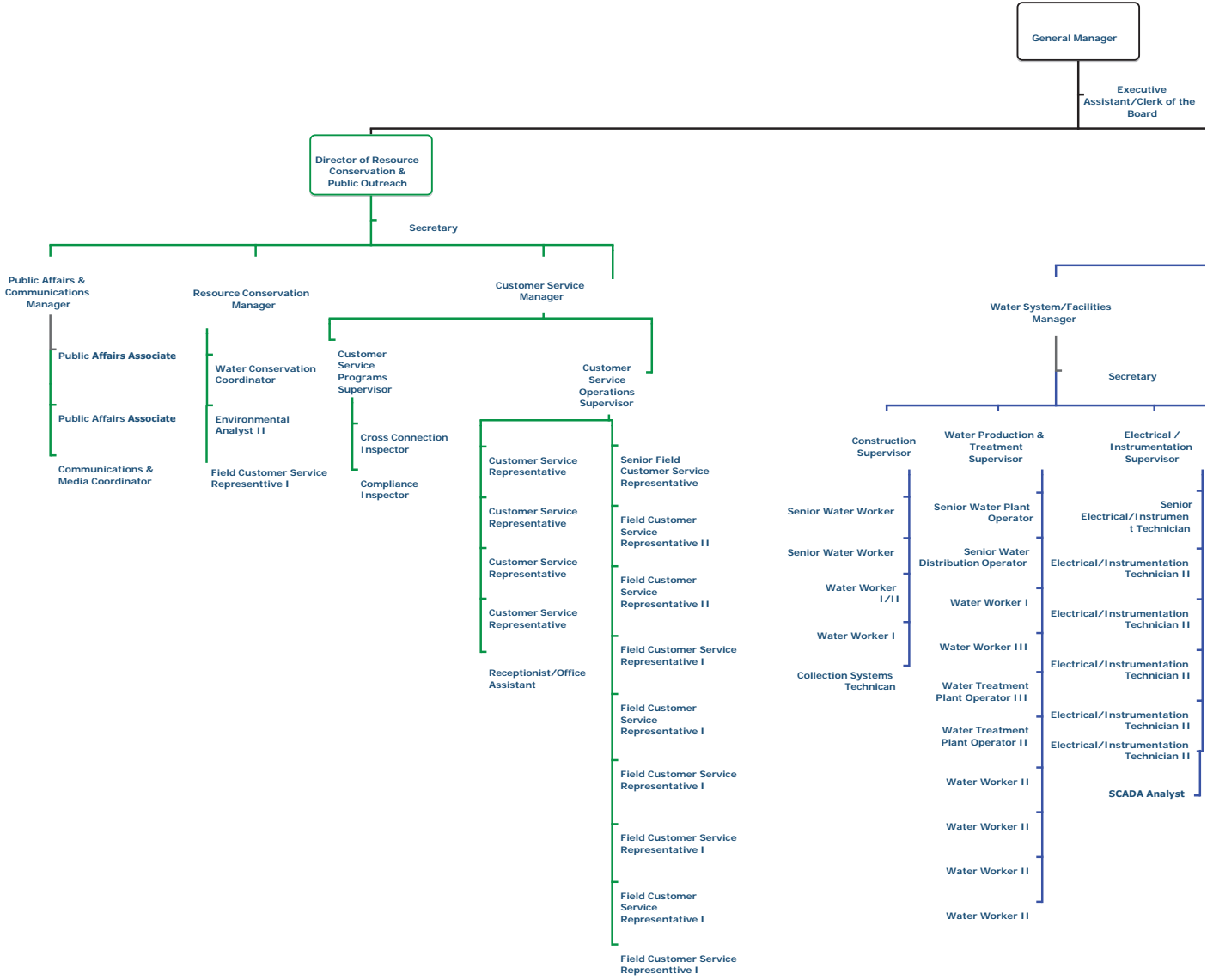
Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	RESOURCE CONSERVATION & PUBLIC OUTREACH							
701210	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701220	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	13.0	-	15.0
701226	Customer Service Programs	3.0	3.0	3.0	3.0	3.0	-	3.0
701223	Resource/Watershed Conservation	3.0	3.0	3.0	3.0	2.0	1.0	4.0
701230	Public Information	3.0	3.0	3.0	3.0	2.0	-	3.0
TOTAL RESOURCE CONSERVATION & PUBLIC OUTREACH		27.0	27.0	27.0	27.0	23.0	1.0	28.0

Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701320	Facilities Maintenance-Admin	1.2	1.2	1.2	1.2	0.7	(0.5)	0.7
701326	Electrical/Instrumentation-Maint	8.0	6.0	6.0	6.0	6.0	1.0	7.0
701321	Facilities Maintenance-Maint	7.0	8.0	8.0	8.0	8.0	-	8.0
701325	Facilities Maintenance-Fleet	1.0	1.0	1.0	1.0	1.0	-	1.0
701330	Water Division-Admin	0.8	0.8	0.8	0.8	0.3	(0.5)	0.3
701331	Water Treatment & Production	11.0	11.0	11.0	11.0	11.0	-	11.0
701322	Construction	7.0	7.0	7.0	7.0	5.0	(1.0)	6.0
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	8.0	(1.0)	8.0
701343	Reclamation Division-Composting	6.0	6.0	6.0	6.0	6.0	1.0	7.0
701350	Technical Services Division	9.0	8.0	8.0	8.0	8.0	1.0	9.0
TOTAL FACILITIES & OPERATIONS		71.0	69.0	69.0	69.0	65.0	-	69.0

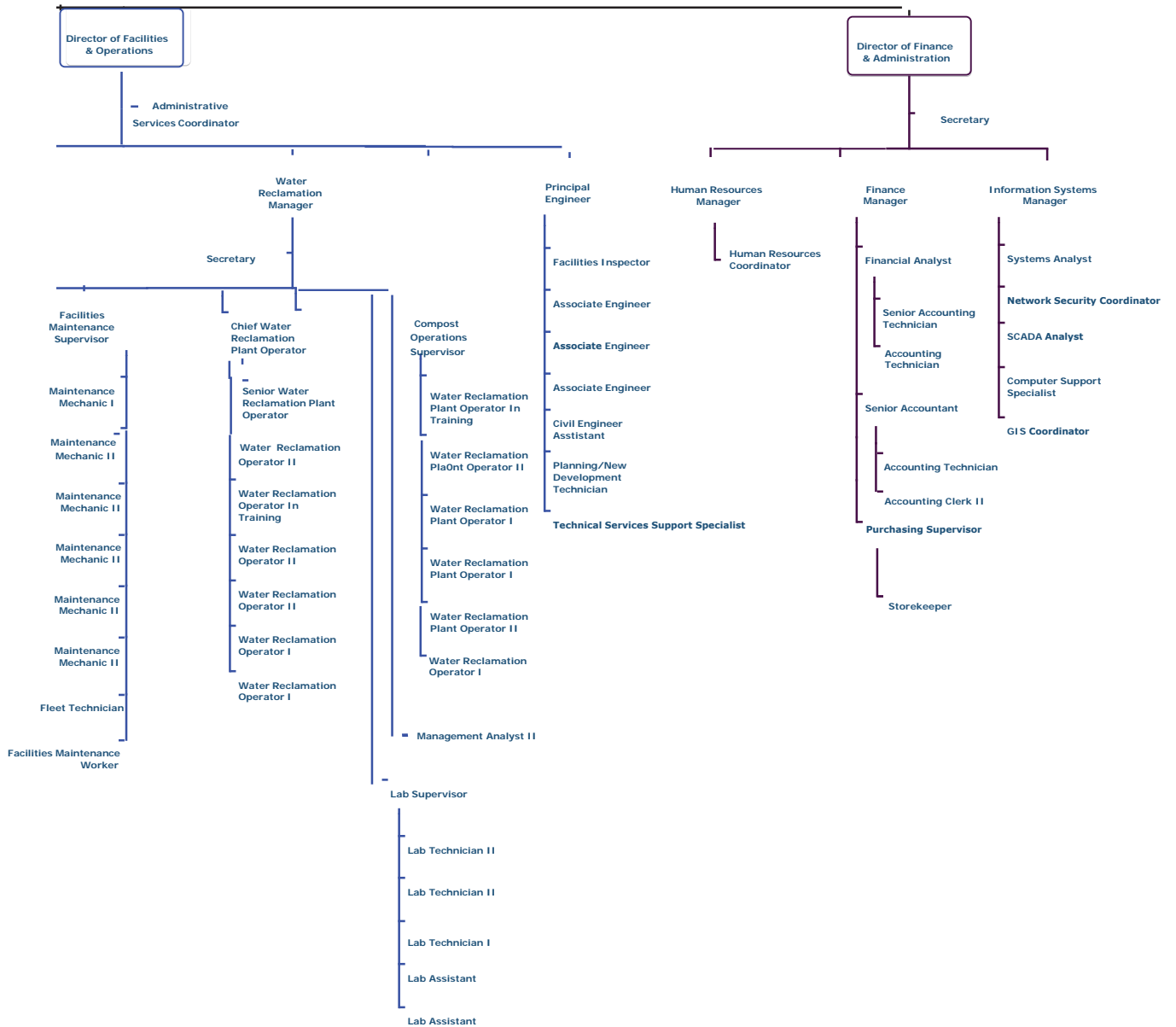
Business Unit	DIVISION Dept/Section	2011-12 Auth Positions	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	Filled as 4/15/2015	Proposed Changes 2015-16	2015-16 Proposed Positions
	FINANCE & ADMINISTRATION							
701410	Administration	2.0	2.0	2.0	2.0	2.0	-	2.0
701420	Information Systems	6.0	6.0	6.0	6.0	6.0	-	6.0
701430	Human Resources/Risk Mgmt	2.0	2.0	2.0	2.0	2.0	-	2.0
701440	Accounting	9.0	9.0	9.0	9.0	9.0	-	9.0
TOTAL FINANCE & ADMINISTRATION		19.0	19.0	19.0	19.0	19.0	-	19.0

TOTAL AGENCY STAFF POSITIONS		119.0	117.0	117.0	117.0	108.0	1.0	118.0
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LVMWD Employee



Organization Chart



ADOPTED FINANCIAL POLICIES

POLICY 1: Restricted Cash

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

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

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

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

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

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

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

POLICY 2: Balanced Budget/Annual Board Review

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

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

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

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

POLICY 3: Rate Stabilization Fund

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

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

POLICY 4: Financing Alternatives

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

Each year the Board reviews needs for capital improvements and major maintenance over the next five years (the capital improvement plan “CIP”). Expenditures are projected on an annual basis, but the available fund balance for replacement or major maintenance is not always adequate to cover the need when it arises. The Board favors a pay-as-you-go

program for the IIP program, but the District may not have funds available to pay for projects in any given year, or projects anticipated in future years may be of a type that would be difficult to finance. Such considerations may dictate financing as the preferred alternative. If a project requires substantial expenditures over several years and interest rates are low, the District may consider issuing financing now and reserving the available funds for need at times when interest rates are higher.

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

POLICY 5: Fiscal Impact Analysis

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

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

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

POLICY 6: Operating Funds Cash Requirement

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

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

- Unexpected increases in costs or declines in revenues
- Legislative or judicial mandate to provide a new or expanded service or program
- Natural disaster emergencies which exceed the Emergency/Insurance Fund

- One-time Board approved non-capital expenditures or capital need if the IIP fund is inadequate
- Interruptions in billing process to customers

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

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

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

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

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

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

POLICY 8: New Construction Fund by Enterprise

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

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

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

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

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

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

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

POLICY 10: Emergency/Insurance Fund

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

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

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

POLICY 11: Recycled Water Operations Reserves

When the operating reserves for recycled water exceed the amount required in Policy 6 (Operating Funds Cash Requirement) plus Policy 7 (Replacement and Major Maintenance Fund by Enterprise), the District may use the net reserves to pay for research, studies and construction of projects to increase the beneficial use of recycled water and/or set aside funds to ultimately pay for (pay-go) or service the debt associated with a seasonal storage reservoir for recycled water, if the expenditure is approved by the Board.

The Tapia Water Reclamation Facility treats wastewater to such a level that the result can be sold as recycled water. Although the recycled water is considered a valuable asset to the District because recycled water can replace some irrigation uses, thus lowering the demand for potable water, there are times of the year that the District accumulates more recycled water than customers can use and the District has to pay to dispose of the excess recycled water.

The District's goal is to make recycled water available to as many customers as is practical as a way of conserving potable water. To that end, funds in the Recycled Water Operations reserve that are available after the fund has met its requirements for having a cash balance equivalent to 25% of the operating budget for recycled water and for having funds available for replacement and major maintenance as specified in the annual Infrastructure Investment Plan (reserves equivalent to three years of capital improvement projects) can, at the Board's discretion and upon approval, be used to pay for research, studies and construction of projects to increase the beneficial use of recycled water and/or to set funds aside to ultimately pay for (pay-go) or service the debt associated with a seasonal storage reservoir for recycled water.



Las Virgenes Municipal Water District



OPERATIONS

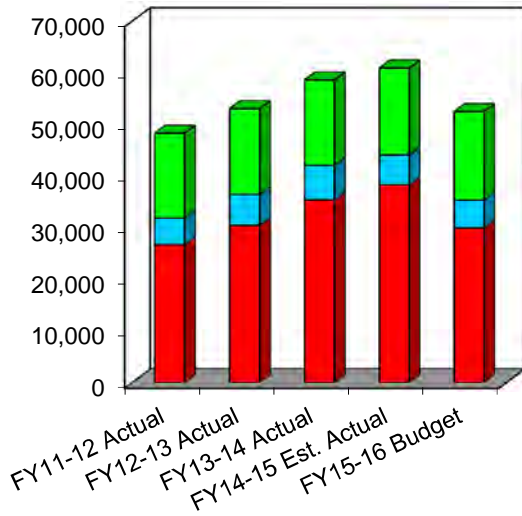


Las Virgenes Municipal Water District
Operating Revenue
(Dollars in Thousands)

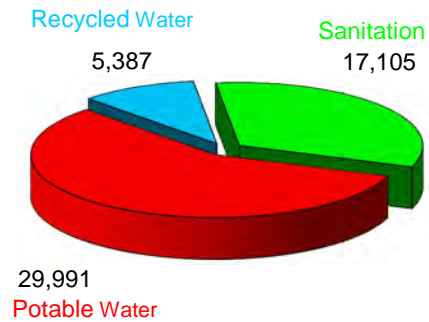
	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Potable Water Operations¹	26,753	30,472	35,402	38,331	29,991
Recycled Water Operations	5,151	6,002	6,663	5,788	5,387
Sanitation Operations	16,394	16,587	16,552	16,802	17,105
Total Operating Revenue	48,298	53,061	58,617	60,921	52,483

¹ includes Water Conservation Revenue

LVMWD
Operating Revenue
(Dollars in Thousands)



LVMWD
FY 2015-16 Operating Revenue
(Dollars in Thousands)



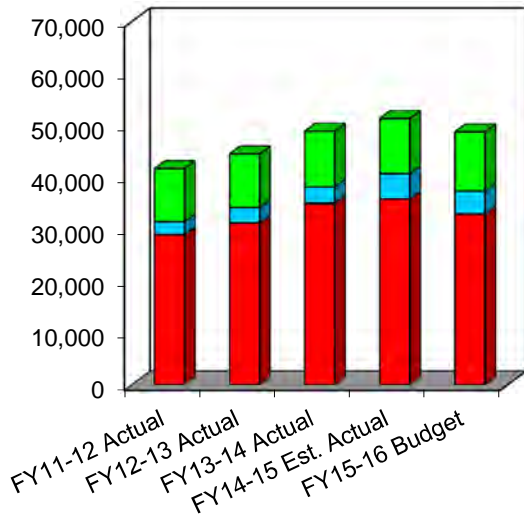
■ Potable Water Operations¹
■ Recycled Water Operations
■ Sanitation Operations

Las Virgenes Municipal Water District
Operating Expenses
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Potable Water Operations	28,955	31,228	34,965	35,722	32,982
Recycled Water Operations	2,499	2,942	3,119	4,894	4,267
Sanitation Operations	10,104	10,235	10,722	10,643	11,438
Total Operating Expenses	41,558	44,405	48,806	51,259	48,687

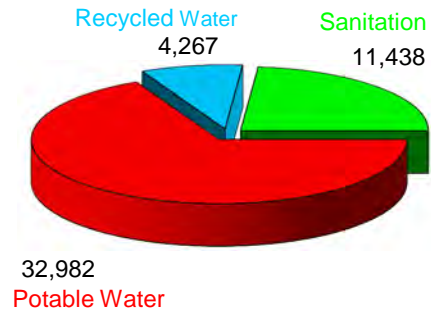
¹ includes Water Conservation Expenses

LVMWD
Operating Expenses
(Dollars in Thousands)



■ Potable Water Operations ■ Recycled Water Operations
■ Sanitation Operations

LVMWD
FY 2015-16 Operating Expenses
(Dollars in Thousands)



**Las Virgenes Municipal Water District
Summary of All Units**

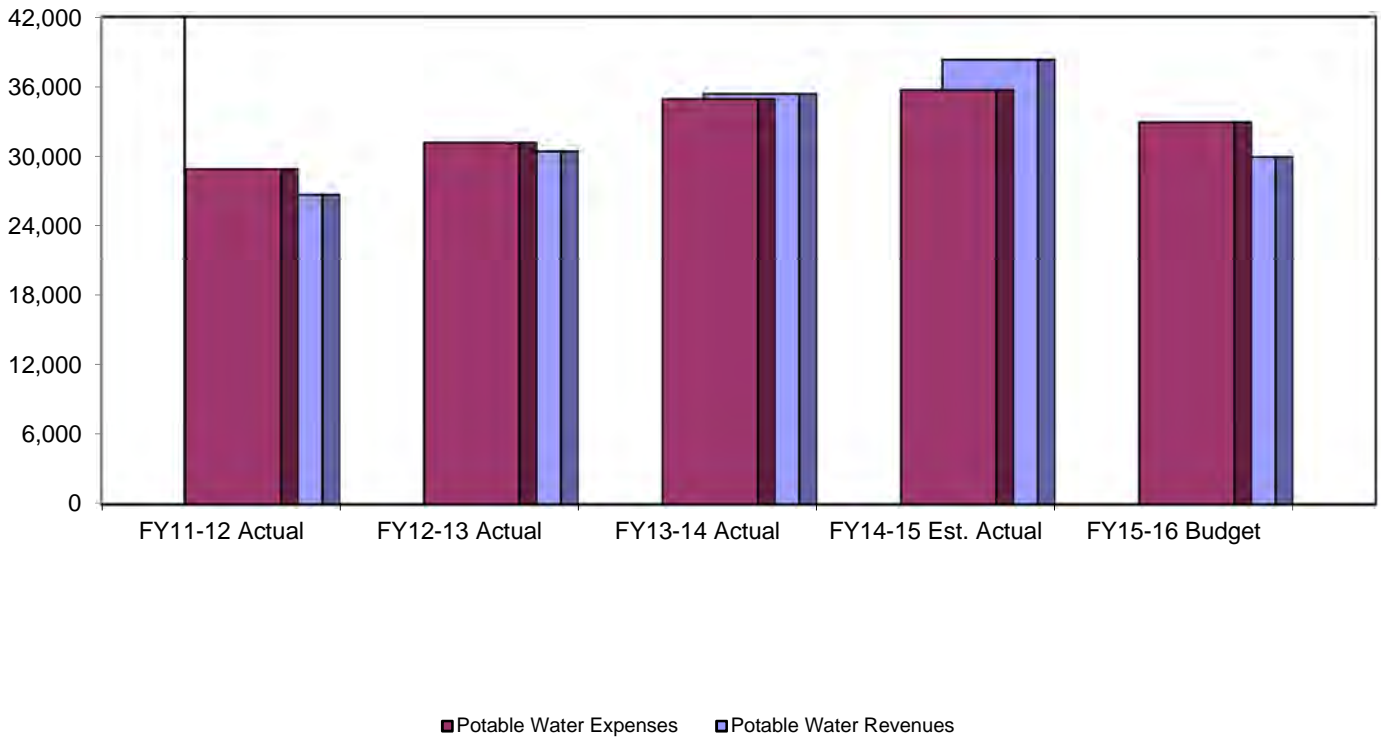
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4000 Water Sales	\$26,401,301	\$29,944,258	\$34,503,482	\$35,247,025	\$33,163,700	\$25,910,393
4155 Temporary Meter Fees	2,000	2,300	2,850	2,600	2,100	2,600
4160 Late Payment Fees	98,671	113,070	105,496	115,000	110,000	116,500
4170 Water Usage - Accidents	40,273	20,215	36,761	20,100	22,000	20,100
4175 PW Supplement to RW	89,200	199,500	544,500	153,300	1,574,391	1,825,170
4176 PW Suppl RW-Prior Yr Adj	0	0	0	0	1,337,357	0
4215 RW Sales - Calabasas	585,098	737,070	796,390	706,258	679,000	625,214
4220 RW Sales - LV Valley	213,775	242,633	352,045	261,125	327,000	294,687
4225 RW Sales - Calabasas MWD	1,489,756	1,682,681	1,715,933	1,530,583	1,505,000	1,397,270
4230 RW Sales - Western	2,316,641	2,684,068	3,070,348	2,722,507	2,675,000	2,448,640
4260 Sanitation Service Fees	16,132,585	16,323,650	16,292,740	16,830,000	16,538,000	16,838,000
4270 Consol Sewer District Fees	230,040	230,040	230,040	230,040	232,170	236,004
4400 MWD Conser Credit	0	44,700	58,024	132,555	2,000,000	2,000,000
4421 Prop 50 - IRWMP	0	0	4,466	0	0	0
4505 Other Income from Operations	698,885	836,932	904,095	756,881	755,196	768,799
TOTAL OPERATING REVENUES	\$48,298,225	\$53,061,117	\$58,617,170	\$58,707,974	\$60,920,914	\$52,483,377
SOURCE OF SUPPLY						
5000 Purchased Water - MWD	16,280,859	18,617,487	21,659,693	21,782,421	21,229,772	16,096,069
5054 Draw from Reservoir	812,604	921,657	1,230,611	1,444,800	827,148	1,517,040
5100 Purchased Water - JPA RWTR	1,911,981	2,218,255	2,052,560	1,669,422	1,647,235	1,761,572
5105 Purchased Water - Ventura Co.	229,803	269,633	276,542	294,000	290,369	304,888
5110 Purchased Water - Simi Dist. #8	55,303	59,740	65,564	67,620	68,842	72,284
5115 Purchased Water - Potable Suppl	89,200	199,500	544,500	153,300	1,437,862	1,825,170
5116 Purch Water-PW Supp-Prior Yr Adj	0	0	0	0	1,337,357	0
5125 Water Supply - LVR Adjustment	281,107	360,228	367,966	135,000	135,000	141,750
Sub-total	\$19,660,857	\$22,646,500	\$26,197,436	\$25,546,563	\$26,973,585	\$21,718,773
PURCHASED SERVICES						
5735 Share of JPA Net Expenses	8,516,850	8,778,190	8,962,743	9,391,472	9,070,903	9,335,202
5740 City of Los Angeles	195,059	251,958	309,288	382,900	227,282	530,000
Sub-total	\$8,711,909	\$9,030,148	\$9,272,031	\$9,774,372	\$9,298,185	\$9,865,202
OPERATING EXPENSES						
5400 Labor	1,261,788	1,434,021	1,303,617	1,383,952	1,275,933	1,385,785
5405.1 Energy	919,444	1,002,828	1,218,552	1,017,355	1,157,773	1,100,826
5405.2 Telephone	66,724	68,849	69,186	70,142	67,312	69,066
5405.3 Gas	45,740	30,524	43,436	45,157	43,500	39,838
5405.4 Water	10,872	10,293	11,347	11,569	10,678	11,100
5410 Supplies/Material	188,027	195,042	224,502	212,065	151,876	209,331
5410.10 Hypochlorite	13,285	12,231	14,379	13,875	13,000	13,875
5410.12 Septum	42,848	0	0	3,000	3,000	3,000
5415 Outside Services	76,824	104,482	82,308	102,561	95,124	112,955
5417 Odor Control	2,439	2,473	0	4,000	4,000	4,000
5420 Permits and Fees	63,065	63,198	56,538	60,423	57,778	61,354
5425 Consulting Services	0	3,800	0	0	6,376	5,000
Sub-total	\$2,691,056	\$2,927,741	\$3,023,865	\$2,924,099	\$2,886,350	\$3,016,130
MAINTENANCE EXPENSES						
5500 Labor	967,173	887,239	904,037	890,095	775,589	952,097
5510 Supplies/Material	225,236	197,023	259,198	190,480	164,785	274,089
5515 Outside Services	258,724	338,430	296,620	230,279	283,364	322,044
5518 Building Maintenance	50,773	14,142	15,376	25,165	26,000	26,764
5520 Permits and Fees	26,823	17,639	18,247	18,754	18,000	20,903
5525 Consulting Services	0	0	0	0	0	0
5530 Capital Outlay	16,752	24,791	85,598	5,000	5,000	10,000
Sub-total	\$1,545,481	\$1,479,264	\$1,579,076	\$1,359,773	\$1,272,738	\$1,605,897

**Las Virgenes Municipal Water District
Summary of All Units**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
INVENTORY EXPENSE						
5536 Inventory Adjustment	0	0	0	0	0	0
SPECIALTY EXPENSES						
5700 SCADA Services	78,587	122,774	89,845	121,470	113,790	118,824
5710.2 Technical Services	47,341	69,379	25,693	53,893	65,341	60,451
5715.2 Other Lab Services	11,653	8,430	15,464	11,300	11,218	11,400
5715.3 Tapia Lab Sampling	68,456	74,869	68,978	62,741	76,644	69,761
5725 Gen Supplies/Small Tools	31,377	29,942	34,977	30,000	27,585	30,000
7202 Allocated Lab Expense	198,226	188,195	175,801	198,078	159,475	192,685
Sub-total	\$435,640	\$493,589	\$410,758	\$477,482	\$454,053	\$483,121
PUBLIC INFORMATION						
6602 School Education Program	186,502	158,667	159,979	177,195	198,755	214,013
6604 Public Education Program	106,451	56,857	132,436	74,324	244,179	222,887
6606 Community Group Outreach	11,276	1,751	2,143	45,954	3,286	8,121
6608 Intergovernmental Coordination	3,171	3,858	3,919	4,324	5,966	13,798
Sub-total	\$307,400	\$221,133	\$298,477	\$301,797	\$452,186	\$458,819
FIELD CONSERVATION						
6639 Turf Removal Program	4,357	27,869	72,712	148,165	2,138,515	2,191,579
6662 Sprinkler Nozzles	0	41,258	1,403	0	0	0
6704 ULFT Rebates	0	0	1,223	0	0	0
6708 MWD Clothes Washer	0	0	0	0	0	0
Sub-total	\$4,357	\$69,127	\$75,338	\$148,165	\$2,138,515	\$2,191,579
COMMUNITY CONSERVATION EDUCATION						
6742 Demonstration Garden Grant	280	1,231	3,121	15,459	25,184	15,500
6748 Professional Landscape & Irr Wkshp	0	3,904	0	3,214	0	1,210
6749 Residential Customer Training	45,583	19,903	17,716	60,742	28,356	57,197
Sub-total	\$45,863	\$25,038	\$20,837	\$79,415	\$53,540	\$73,907
RESOURCE CONSERVATION						
6785 Watershed Programs	18,188	38,959	39,963	14,030	20,171	31,548
6790 Back Flow Protection	64,137	53,730	56,446	125,100	63,156	138,303
Sub-total	\$82,325	\$92,689	\$96,409	\$139,130	\$83,327	\$169,851
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	262,739	292,735	316,565	325,352	294,200	305,949
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	24,737	28,358	30,116	28,153	30,146	30,990
7135.4 Earthquake Insurance	50,120	50,740	50,698	51,811	49,018	50,390
7145 Claims Paid	13,246	68,458	4,090	0	7,000	0
7155 Other Expense	155,673	13,692	(38,962)	0	0	0
7203 Allocated Building Maint	96,673	105,823	80,473	73,421	70,745	102,118
7205 Allocated Legal	71,141	75,390	131,228	100,000	38,100	100,000
7209 Allocated Rental Property Exp	(11,600)	(5,345)	(3,871)	0	0	0
7225 Allocated Support Services	2,040,882	1,950,304	1,967,963	2,237,294	2,119,669	2,365,617
7226 Allocated Operations Services	5,370,039	4,839,465	5,294,480	6,054,162	5,038,080	6,148,494
Sub-total	\$8,073,650	\$7,419,620	\$7,832,780	\$8,870,193	\$7,646,958	\$9,103,558
TOTAL OPERATING EXPENSES	\$41,558,538	\$44,404,849	\$48,807,007	\$49,620,989	\$51,259,437	\$48,686,837
NET OPERATING INCOME (LOSS)	\$6,739,687	\$8,656,268	\$9,810,163	\$9,086,985	\$9,661,477	\$3,796,540

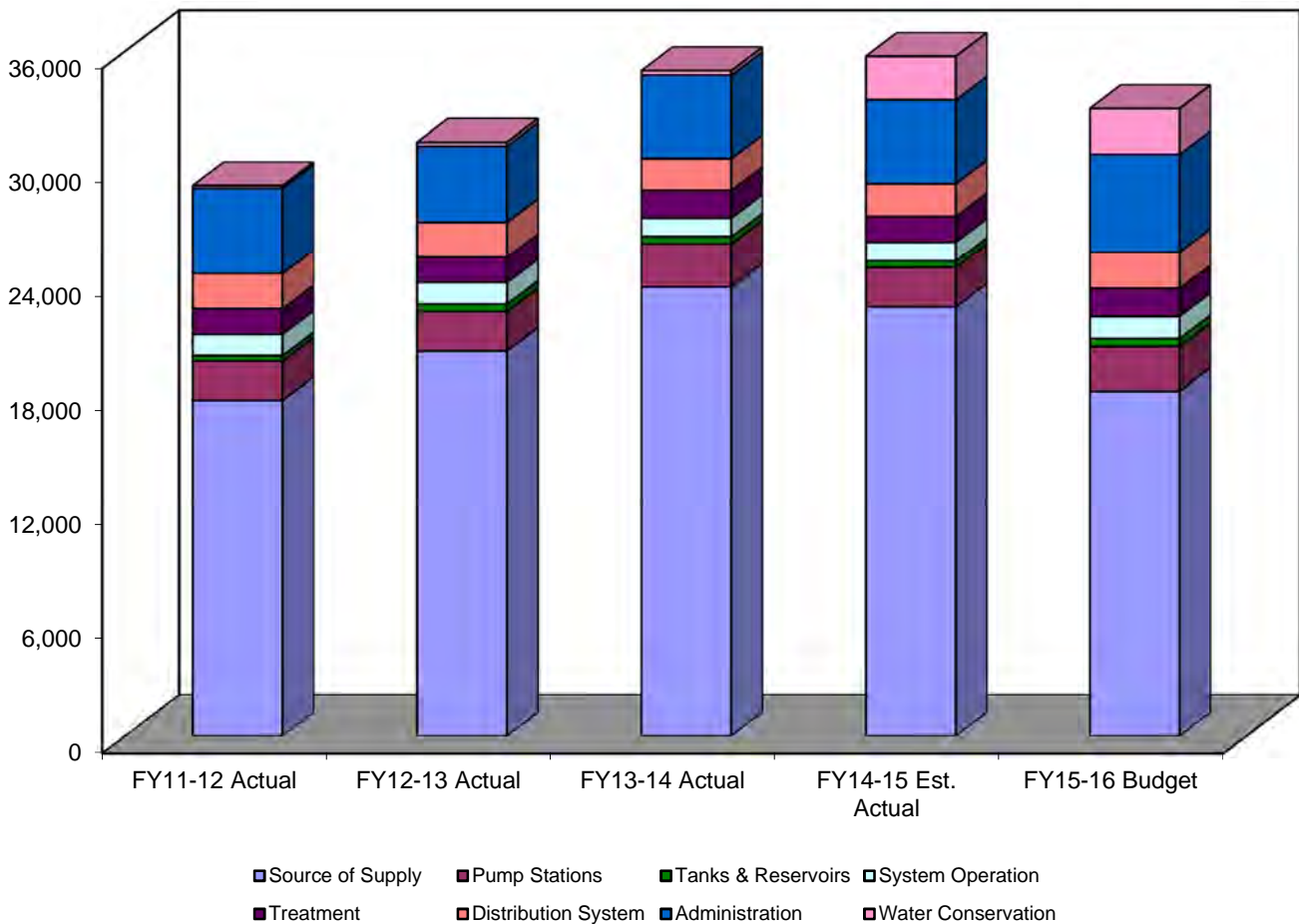
Las Virgenes Municipal Water District
Potable Water Operations Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Potable Water Revenues	26,753	30,472	35,402	38,331	29,991
Potable Water Expenses	28,955	31,228	34,965	35,722	32,982
Net Operating Income	(2,202)	(756)	437	2,609	(2,991)



Las Virgenes Municipal Water District
Potable Water Operating Expense Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Source of Supply	17,660	20,229	23,600	22,551	18,132
Pump Stations	2,043	2,067	2,292	2,077	2,320
Tanks & Reservoirs	284	403	381	348	431
System Operation	1,118	1,133	983	1,003	1,160
Treatment	1,348	1,343	1,462	1,362	1,474
Distribution System	1,858	1,849	1,658	1,721	1,934
Administration	4,508	4,001	4,359	4,380	5,145
	28,819	31,025	34,735	33,442	30,596
Water Conservation	136	203	230	2,280	2,386
Total Potable Water	28,955	31,228	34,965	35,722	32,982



**Las Virgenes Municipal Water District
Potable Water Summary**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4000 Water Sales	\$26,401,302	\$29,944,258	\$34,503,482	\$35,245,225	\$33,163,700	\$25,908,593
4155 Temporary Meter Fees	2,000	2,300	2,850	2,500	2,000	2,500
4160 Late Payment Fees	62,859	71,870	72,459	75,000	75,000	75,000
4170 Water Usage - Accidents	40,273	20,215	36,761	20,000	22,000	20,000
4175 PW Supplement to RW	89,200	199,500	544,500	153,300	1,574,391	1,825,170
4176 PW Suppl RW-Prior Yr Adj	0	0	0	0	1,337,357	0
4400 MWD Conser Credit	0	44,700	58,024	132,555	2,000,000	2,000,000
4421 Prop 50 - IRWMP	0	0	4,466	0	0	0
4505 Other Income from Operations	157,973	188,802	179,652	160,000	157,000	160,000
TOTAL OPERATING REVENUES	\$26,753,607	\$30,471,645	\$35,402,194	\$35,788,580	\$38,331,448	\$29,991,263
SOURCE OF SUPPLY						
5000 Purchased Water - MWD	16,280,859	18,617,487	21,659,693	21,782,421	21,229,772	16,096,069
5054 Draw from Reservoir	812,604	921,657	1,230,611	1,444,800	827,148	1,517,040
5105 Purchased Water - Ventura Co.	229,803	269,633	276,542	294,000	290,369	304,888
5110 Purchased Water - Simi Dist. #8	55,303	59,740	65,564	67,620	68,842	72,284
5125 Water Supply - LVR Adjustment	281,107	360,228	367,966	135,000	135,000	141,750
Sub-total	\$17,659,676	\$20,228,745	\$23,600,376	\$23,723,841	\$22,551,131	\$18,132,031
OPERATING EXPENSES						
5400 Labor	1,124,074	1,295,905	1,167,417	1,206,456	1,162,579	1,194,648
5405.1 Energy	815,657	893,273	1,096,657	907,555	1,041,530	980,676
5405.2 Telephone	48,651	50,279	50,064	51,398	49,175	50,666
5405.3 Gas	45,740	30,524	43,436	45,157	43,500	39,838
5405.4 Water	10,376	9,735	10,792	10,969	10,135	10,560
5410 Supplies/Material	188,027	195,042	224,502	212,065	151,750	209,331
5410.10 Hypochlorite	13,285	12,231	14,379	13,875	13,000	13,875
5410.12 Septum	42,848	0	0	3,000	3,000	3,000
5415 Outside Services	76,824	104,482	80,808	102,561	95,124	112,955
5420 Permits and Fees	46,179	44,037	50,023	49,338	51,967	55,200
5425 Consulting Services	0	3,800	0	0	6,376	5,000
Sub-total	\$2,411,661	\$2,639,308	\$2,738,078	\$2,602,374	\$2,628,136	\$2,675,749
MAINTENANCE EXPENSES						
5500 Labor	880,838	800,716	802,862	790,080	709,207	854,426
5510 Supplies/Material	193,701	170,763	184,657	158,592	151,385	242,118
5515 Outside Services	238,482	298,212	258,148	210,078	253,500	291,609
5518 Building Maintenance	50,773	14,142	15,376	25,165	26,000	26,764
5520 Permits and Fees	26,823	17,639	18,247	18,754	18,000	20,903
5530 Capital Outlay	6,452	24,791	63,481	5,000	5,000	10,000
Sub-total	\$1,397,069	\$1,326,263	\$1,342,771	\$1,207,669	\$1,163,092	\$1,445,820
INVENTORY EXPENSE						
5536 Inventory Adjustment	0	0	0	0	0	0
SPECIALTY EXPENSES						
5700 SCADA Services	77,747	119,840	89,845	115,605	112,634	109,787
5710.2 Technical Services	47,341	69,189	25,693	53,805	65,253	60,352
5715.2 Other Lab Services	11,653	8,430	15,464	11,300	11,218	11,400
5715.3 Tapia Lab Sampling	68,456	74,869	68,978	62,741	76,644	69,761
5725 Gen Supplies/Small Tools	31,377	29,942	34,977	30,000	27,585	30,000
7202 Allocated Lab Expense	198,226	188,195	175,801	198,078	159,475	192,685
Sub-total	\$434,800	\$490,465	\$410,758	\$471,529	\$452,809	\$473,985

**Las Virgenes Municipal Water District
Potable Water Summary**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PUBLIC INFORMATION						
6602 School Education Program	186,502	158,667	159,979	177,195	198,755	214,013
6604 Public Education Program	106,451	56,857	132,436	74,324	244,179	222,887
6606 Community Group Outreach	11,276	1,751	2,143	45,954	3,286	8,121
6608 Intergovernmental Coordination	3,171	3,858	3,919	4,324	5,966	13,798
Sub-total	<u>\$307,400</u>	<u>\$221,133</u>	<u>\$298,477</u>	<u>\$301,797</u>	<u>\$452,186</u>	<u>\$458,819</u>
FIELD CONSERVATION						
6639 Turf Removal Program	4,357	27,869	72,712	148,165	2,138,515	2,191,579
6662 Sprinkler Nozzles	0	41,258	1,403	0	0	0
6704 ULFT Rebates	0	0	1,223	0	0	0
6708 MWD Clothes Washer	0	0	0	0	0	0
Sub-total	<u>\$4,357</u>	<u>\$69,127</u>	<u>\$75,338</u>	<u>\$148,165</u>	<u>\$2,138,515</u>	<u>\$2,191,579</u>
COMMUNITY CONSERVATION EDUCATION						
6742 Demonstration Garden Grant	280	1,231	3,121	15,459	25,184	15,500
6748 Professional Landscape & Irr Wkshp	0	3,904	0	3,214	0	1,210
6749 Residential Customer Training	45,583	19,903	17,716	60,742	28,356	57,197
Sub-total	<u>\$45,863</u>	<u>\$25,038</u>	<u>\$20,837</u>	<u>\$79,415</u>	<u>\$53,540</u>	<u>\$73,907</u>
RESOURCE CONSERVATION						
6785 Watershed Programs	18,188	38,959	39,963	14,030	20,171	31,548
6790 Back Flow Protection	53,912	46,655	46,846	92,229	56,601	101,549
Sub-total	<u>\$72,100</u>	<u>\$85,614</u>	<u>\$86,809</u>	<u>\$106,259</u>	<u>\$76,772</u>	<u>\$133,097</u>
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	218,527	249,820	267,930	278,710	252,385	265,040
7135.1 Property Insurance	24,737	28,358	30,116	28,153	30,146	30,990
7135.4 Earthquake Insurance	50,120	50,740	50,698	51,811	49,018	50,390
7145 Claims Paid	13,246	68,458	4,090	0	7,000	0
7155 Other Expense	155,673	13,692	(38,962)	0	0	0
7203 Allocated Building Maint	96,673	105,823	80,473	73,421	70,745	102,118
7205 Allocated Legal	71,141	75,390	131,228	100,000	38,100	100,000
7209 Allocated Rental Property Exp	(11,600)	(5,345)	(3,871)	0	0	0
7225 Allocated Support Services	1,650,877	1,580,915	1,612,880	1,822,212	1,718,600	1,877,889
7226 Allocated Operations Services	4,353,038	3,974,144	4,258,321	4,930,331	4,040,061	4,970,245
Sub-total	<u>\$6,622,432</u>	<u>\$6,141,995</u>	<u>\$6,392,903</u>	<u>\$7,284,638</u>	<u>\$6,206,055</u>	<u>\$7,396,672</u>
TOTAL OPERATING EXPENSES	<u>\$28,955,358</u>	<u>\$31,227,688</u>	<u>\$34,966,347</u>	<u>\$35,925,687</u>	<u>\$35,722,236</u>	<u>\$32,981,659</u>
NET OPERATING INCOME (LOSS)	<u>(\$2,201,751)</u>	<u>(\$756,043)</u>	<u>\$435,847</u>	<u>(\$137,107)</u>	<u>\$2,609,212</u>	<u>(\$2,990,396)</u>

Las Virgenes Municipal Water District

FY 2015-16 Potable Water Sales & Revenues - Projected

July - Dec.							Jan.-June				Total
Block Tier Shift Points			Adjusted				Adjusted				Calculated Revs (incd Zones)
Tier	Bottom	Top	Block Rate	2014-15 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	2013-14 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	
Residential Single-family Dwelling Customers											
1	0	16	\$2.31	608,426	\$0	\$1,405,463	\$2.42	605,588	\$0	\$1,465,523	
2	17	67	\$2.80	1,157,511	\$0	\$3,241,031	\$2.91	936,729	\$0	\$2,725,883	
3	68	200	\$3.81	729,533	\$0	\$2,779,520	\$3.92	410,642	\$0	\$1,609,718	
4	201	na	\$5.34	248,378	\$0	\$1,326,340	\$5.45	89,209	\$0	\$486,190	
Subtotal Commodity				2,743,848	\$743,813	\$8,752,354	2,042,169		\$624,624	\$6,287,313	\$15,039,668
Base Meter Service Charges										\$1,817,419	\$3,590,778
Total Revenues										\$8,729,356	\$19,998,883
Commercial Customers											
1	0	16	\$2.31	85,040	\$0	\$196,443	\$2.42	81,699	\$0	\$197,711	
2	17	67	\$2.80	133,717	\$0	\$374,407	\$2.91	113,346	\$0	\$329,836	
3	68	200	\$3.81	95,464	\$0	\$363,717	\$3.92	64,010	\$0	\$250,918	
4	201	na	\$5.34	64,338	\$0	\$343,563	\$5.45	18,894	\$0	\$102,975	
Subtotal Commodity				378,558	\$94,672	\$1,278,130	277,949		\$76,309	\$881,440	\$2,159,569
Base Meter Service Charges										\$231,987	\$469,107
Total Revenues										\$1,189,736	\$2,799,658
Multi-family Dwelling Customers (a)											
1	0	12	\$2.31	160,833	\$0	\$371,524	\$2.42	165,014	\$0	\$399,334	
2	13	14	\$2.80	12,842	\$0	\$35,958	\$2.91	11,931	\$0	\$34,719	
3	15	24	\$3.81	29,634	\$0	\$112,904	\$3.92	24,712	\$0	\$96,872	
4	25	na	\$5.34	14,227	\$0	\$75,971	\$5.45	4,398	\$0	\$23,969	
Subtotal Commodity				217,536	\$71,709	\$596,358	206,055		\$66,632	\$554,894	\$1,151,252
Base Meter Service Charges										\$158,210	\$313,713
Total Revenues										\$779,736	\$1,603,306
Irrigation Customers											
1	0	16	\$2.31	16,752	\$0	\$38,698	\$2.42	16,236	\$0	\$39,291	
2	17	67	\$2.80	36,218	\$0	\$101,411	\$2.91	29,577	\$0	\$86,070	
3	68	200	\$3.81	44,956	\$0	\$171,284	\$3.92	24,997	\$0	\$97,987	
4	201	na	\$5.34	31,501	\$0	\$168,217	\$5.45	7,228	\$0	\$39,390	
Subtotal Commodity				129,428	\$25,689	\$479,609	78,038		\$21,197	\$262,738	\$742,347
Base Meter Service Charges										\$43,030	\$83,961
Total Revenues										\$326,966	\$873,195
Temporary Customers											
1		na	\$8.01	0	\$0	\$0	\$8.18	0	\$0	\$0	
2		na	\$8.01	0	\$0	\$0	\$8.18	0	\$0	\$0	
3		na	\$8.01	0	\$0	\$0	\$8.18	0	\$0	\$0	
4		na	\$8.01	55,305	\$0	\$442,993	\$8.18	9,570	\$0	\$78,236	
Subtotal Commodity Sales				55,305	\$9,943	\$442,993	9,570		\$862	\$78,236	\$521,229
Base Meter Charges										\$50,167	\$101,517
Total Temporary Charges										\$129,265	\$633,551
Total Potable Customers											
1			\$2.31	871,051	\$0	\$2,012,128	\$2.42	868,536	\$0	\$2,101,858	
2			\$2.80	1,340,288	\$0	\$3,752,807	\$2.91	1,091,584	\$0	\$3,176,508	
3			\$3.81	899,587	\$0	\$3,427,425	\$3.92	524,361	\$0	\$2,055,496	
4			\$5.34	413,749	\$0	\$2,357,084	\$5.45	129,299	\$0	\$730,759	
Total Potable Water Sales (Hcf)				3,524,675	\$945,826	\$11,549,444	2,613,780		\$789,624	\$8,064,622	\$19,614,066
Base Meter Charges										\$2,300,813	\$4,559,077
Grand Total Water Charges										\$11,155,059	\$25,908,593
				8,092			6,000				14,092

Las Virgenes Municipal Water District

Projected Demands & MWD Supply Costs

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Water Customer Demands & Supply Requirements					
Customer Metered Sales (AF/Year)	19,529	20,756	22,247	20,022	14,091
Estimated Unbilled Water	4.5%	5.1%	7.1%	5.6%	5.6%
Subtotal Water Supply Needs	20,408	21,806	23,828	21,134	14,874
Recycled Water System Supplement	271	632	1,097	1,027	830
Plus Tank Inventories	(1)	0	5	0	0
Plus LV Reservoir Filling	2,282	1,956	1,276	1,498	2,000
Less LV Reservoir Draw	(1,871)	(1,460)	(2,302)	(1,145)	(2,000)
Less Non-MWD Supplies (a)	(123)	(140)	(145)	(140)	(143)
MWD Purchases (AF)	20,966	22,794	23,759	22,374	15,561
MWD Water Purchase Units					
Water Supply (AF per year)	20,966	22,794	23,759	22,374	15,561
Tier 1	21,087	22,794	20,832	20,699	24,358
Tier 2	0	0	2,927	1,675	0
MWD Unit Rates (\$/AF) - Annualized Weighted Average					
System Access Rate (SAR)	\$210	\$220	\$232	\$249	\$258
Water Stewardship	\$42	\$42	\$41	\$41	\$41
System Power	\$131	\$160	\$177	\$145	\$131
Water Transfer/Delta Surcharge	\$54	\$32	\$0	\$0	\$0
Treatment Surcharge	\$225	\$243	\$272	\$317	\$344
Total Unit Rate	\$662	\$697	\$722	\$752	\$774
Tier 1 Supply Rate (\$/AF)	\$105	\$118	\$143	\$153	\$157
Tier 2 Supply Rate (\$/AF)	\$280	\$290	\$290	\$290	\$290
Cap Reserv Charge (CRC, \$/cfs)	\$7,300	\$6,900	\$7,500	\$9,850	\$11,000
MWD Supply Charges					
Variable Charges	\$16,632,429	\$18,761,860	\$21,075,811	\$20,475,743	\$15,877,858
Capacity Reservation Charge	\$330,690	\$308,090	\$329,250	\$443,250	\$495,000
Readiness to Serve Charge	\$1,218,246	\$1,335,468	\$1,508,659	\$1,832,747	\$1,759,211
Total MWD Charges	\$18,181,365	\$20,405,418	\$22,913,720	\$22,751,740	\$18,132,069
Reservoir Filling	(1,900,506)	(1,787,931)	(1,253,513)	(1,521,968)	(2,036,000)
Reservoir Draw (\$/AF)	\$582	\$631	\$688	\$722	\$759
Reservoir Draw	812,604	921,657	1,230,611	827,148	1,517,040
Ventura Co Water Works	229,803	269,633	276,542	290,369	304,888
City of Simi Valley	55,303	59,740	65,564	68,842	72,284
Net Purchased Expense	17,378,569	19,868,517	23,232,924	22,416,131	17,990,281
Reservoir Adjustment	281,107	360,228	367,452	\$135,000	\$141,750
Total Cost of Water	\$17,659,676	\$20,228,745	\$23,600,376	\$22,551,131	\$18,132,031
Cost of Water Purchased (\$/AF)	\$837	\$882	\$987	\$1,002	\$1,155
Full Cost of Water (\$/AF)	\$1,419	\$1,432	\$1,467	\$1,690	\$2,217
RW System Supplement Rate (\$/AF)	\$1,000	\$1,000	\$1,000	\$1,533	\$2,199

POTABLE WATER

Revenues – 101000

LINE ITEM EXPLANATIONS

4000 Water Sales – Revenues derived from potable water sales to customers. Potable water sales provides resources to fund the operation and maintenance of the water system and the replacement of infrastructure and other capital assets.

Potable Water sales are normally projected using the past three years average demand. Due to the statewide drought emergency and the State Water Resources Control Board's mandate to reduce consumption by 36% from 2013 levels, sales for FY15-16 are forecast at 14,091 AF.

	<u>FY14-15 Budget</u>	<u>FY14-15 Est. Actual</u>	<u>FY15-16 Projected</u>
Acre Feet Billed	22,030	20,022	14,091

4175 PW Supplement to RW – Revenue for 830 acre-feet of potable water used to supplement the recycled water system during peak demand periods.
Prior Year Adjustment in FY 14-15 corrects an internal billing error.

4505 Other Income from Operations – Revenues derived from miscellaneous fees and charges. Also includes rental revenue from cell sites (\$78,000).

Source of Supply – 101000

LINE ITEM EXPLANATIONS

5000 Purchased Water - MWD – Funds to cover all costs to purchase water from Metropolitan Water District. Budgeted costs include 2% average rate increase effective January 1, 2016. Volume of purchased water is estimated to decrease from 22,374 AF in FY14-15 to 15,561 AF in FY15-16.

5054 Purchased Water - LVR – Funds to purchase 2,000 acre-feet of water for use in the distribution system from Las Virgenes Reservoir during peak usage months (July - September and May - June).

5105 Purchased Water - Ventura Co. Water Works District – Funds to purchase water from Ventura County to serve district customers in the Woolsey Canyon area of Chatsworth.

	<u>FY14-15 Budget</u>	<u>FY14-15 Est. Actual</u>	<u>FY15-16 Projected</u>
Acre Feet Purchased-Ventura	120	120	122

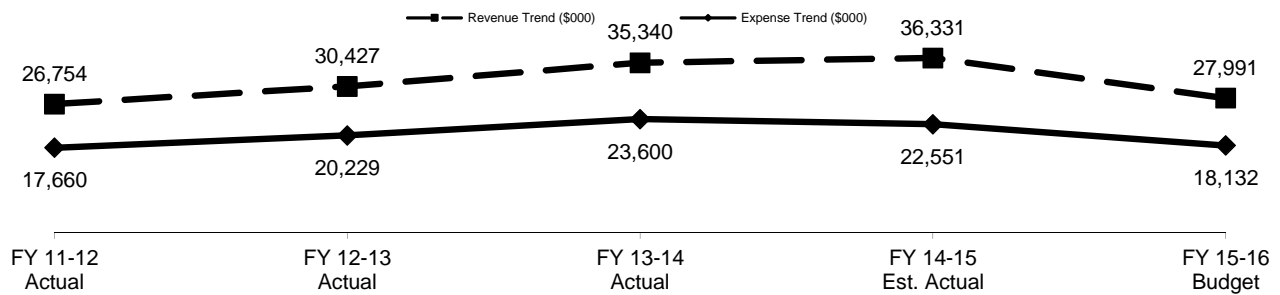
5110 Purchased Water - City of Simi – Funds to purchase water from Ventura County to serve a portion of district customers in the Box Canyon area of Chatsworth.

	<u>FY13-14 Budget</u>	<u>FY13-14 Est. Actual</u>	<u>FY14-15 Projected</u>
Acre Feet Purchased-Simi	20	20	21

5125 Storage Adjustment – The difference between the cost of evaporative loss at Las Virgenes Reservoir and the gain from rainfall or runoff from the watershed. As all the water in the Reservoir is considered inventory and cost is based on average cost per acre-foot, it is necessary to provide a value for inventory lost through evaporation or gained through rainfall.

Las Virgenes Municipal Water District
Potable Water
Operating Revenues/Source of Supply - 101000

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4000 Water Sales	\$26,401,302	\$29,944,258	\$34,503,482	\$35,245,225	\$33,163,700	\$25,908,593
4155 Temporary Meter Fees	2,000	2,300	2,850	2,500	2,000	2,500
4160 Late Payment Fees	62,859	71,870	72,459	75,000	75,000	75,000
4170 Water Usage - Accidents	40,273	20,215	36,761	20,000	22,000	20,000
4175 PW Supplement to RW	89,200	199,500	544,500	153,300	1,574,391	1,825,170
4176 PW Suppl RW-Prior Yr Adj	0	0	0	0	1,337,357	0
4505 Other Income from Operations	157,973	188,802	179,652	160,000	157,000	160,000
TOTAL OPERATING REVENUES	\$26,753,607	\$30,426,945	\$35,339,704	\$35,656,025	\$36,331,448	\$27,991,263
SOURCE OF SUPPLY						
5000 Purchased Water - MWD	16,280,859	18,617,487	21,659,693	21,782,421	21,229,772	16,096,069
5054 Draw from Reservoir	812,604	921,657	1,230,611	1,444,800	827,148	1,517,040
5105 Purchased Water - Ventura Co.	229,803	269,633	276,542	294,000	290,369	304,888
5110 Purchased Water - Simi Dist. #8	55,303	59,740	65,564	67,620	68,842	72,284
5125 Water Supply - LVR Adjustment	281,107	360,228	367,966	135,000	135,000	141,750
TOTAL OPERATING EXPENSES	\$17,659,676	\$20,228,745	\$23,600,376	\$23,723,841	\$22,551,131	\$18,132,031



POTABLE WATER

Pump Stations – 101100

FUNCTION

To supply adequate water and pressure throughout the potable water distribution system, to provide appropriate training, operating, preventive maintenance, and maintenance and repair programs to ensure pump stations and pressure reducing stations are operated and maintained safely and efficiently, and to preserve district assets.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

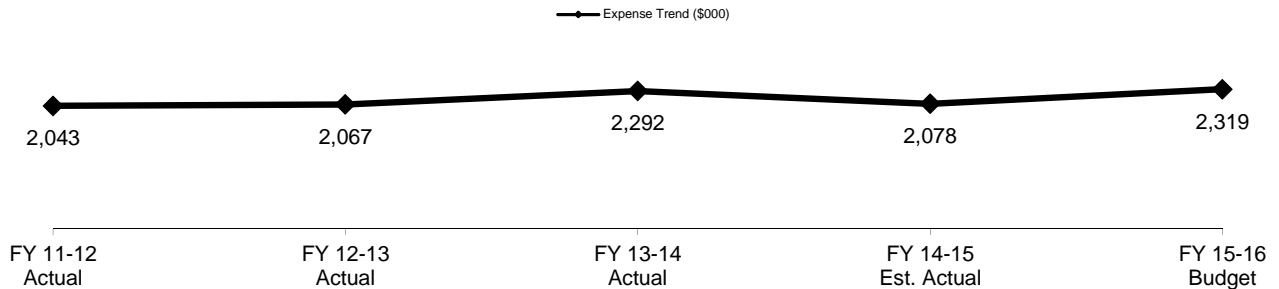
- 5400 Labor – Primarily labor hours worked at pump stations and pressure reducing stations by Water Production and Treatment Section personnel to test, adjust, and operate equipment, address repairs and aesthetic issues, and perform preventive maintenance tasks.
- 5405.1 Energy – There are twenty four (24) unique SCE service accounts rolled up into this business unit.
- 5405.3 Gas – Gas expenses primarily for natural gas powered pump at Cornell pump station. Gas is used during maintenance activities and to reduce electrical usage during peak demand periods.
- 5410 Supplies/Materials – Funds to purchase materials and supplies for preventive maintenance, repair or replacement of pump control valves, pressure reducing and pressure relief valves and appurtenances for more than 60 pump and pressure reducing stations..
- 5415 Outside Services – Funds miscellaneous work including graffiti removal, welding, coring, and similar tasks hired out on an “as needed” basis.
- 5420 Permits/Fees – Funds to pay SCAQMD permits for the potable water system.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked at potable pump stations by Maintenance Section personnel to provide maintenance. Labor hours to assist with major maintenance items at potable pressure reducing stations are also charged here.
- 5510 Supplies/Materials – Funds to purchase supplies and materials needed to maintain the pump stations. Includes Cornell pump station valve actuator and valve replacement (\$55K).
- 5515 Outside Services – Funds to hire maintenance providers required to assist in maintaining the pump stations, including HVAC, landscaping and outside mechanical services. Annual air emissions test fees for natural gas engines at Conduit, Cornell, and JBR pump stations and the annual emissions report required by AQMD at Cornell pump station

**Las Virgenes Municipal Water District
Potable Water
Pump Stations - 101100**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSES						
5400 Labor	\$229,299	\$345,305	\$318,713	\$293,140	\$270,165	\$300,620
5405.1 Energy	742,830	834,532	1,010,910	840,133	962,555	900,000
5405.2 Telephone	22,059	23,325	26,929	25,704	28,000	28,836
5405.3 Gas	19,920	10,496	16,449	21,757	20,000	15,538
5405.4 Water	0	251	266	252	250	288
5410 Supplies/Material	64,043	61,409	97,688	60,000	70,532	74,380
5415 Outside Services	14,283	18,428	6,839	15,000	17,000	15,000
5420 Permits and Fees	2,489	1,831	1,875	2,500	2,500	2,539
5425 Consulting Services	0	0	0	0	6,376	5,000
Sub-total	\$1,094,923	\$1,295,577	\$1,479,669	\$1,258,486	\$1,377,378	\$1,342,201
MAINTENANCE EXPENSES						
5500 Labor	280,989	156,570	184,427	190,476	129,625	220,801
5510 Supplies/Material	36,338	19,398	28,992	31,000	34,857	84,080
5515 Outside Services	44,064	26,542	61,024	25,500	16,000	25,500
5530 Capital Outlay	0	19,777	0	0	0	0
Sub-total	\$361,391	\$222,287	\$274,443	\$246,976	\$180,482	\$330,381
SPECIALTY EXPENSES						
5710.2 Technical Services	(1)	0	0	0	881	0
Sub-total	(\$1)	\$0	\$0	\$0	\$881	\$0
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	289,457	276,492	288,251	295,004	270,956	318,687
7226 Allocated Operations Services	296,947	272,369	249,345	290,616	248,104	328,145
Sub-total	\$586,404	\$548,861	\$537,596	\$585,620	\$519,060	\$646,832
TOTAL OPERATING EXPENSES	\$2,042,717	\$2,066,725	\$2,291,708	\$2,091,082	\$2,077,801	\$2,319,414



POTABLE WATER

Tanks & Reservoirs – 101200

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel to perform operational tasks, do preventive maintenance work, and address minor repair or aesthetic issues at the tank sites.
- 5405 Utilities – Funds in sub-accounts pay for electrical energy, telephone, and water.
- 5410 Supplies/Materials – Funds for materials and supplies used in performance of preventive maintenance tasks or minor repairs at potable storage tank, including anodes for cathodic protection.
- 5415 Outside Services – Funds used to hire outside services to inspect and clean potable water storage tanks to preserve water quality. Dirt road maintenance, asphalt repairs, weed abatement, tree trimming and landscape maintenance are also budgeted in this account. The FY15-16 request includes services to add sodium hypochlorite to potable water tanks (\$16K)
- 5425 No consulting services are anticipated for FY 15-16.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

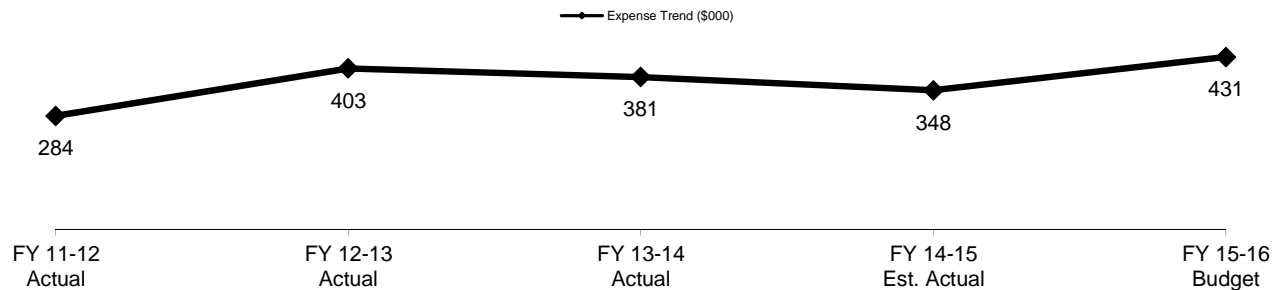
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform maintenance tasks, including road cleaning, at potable storage tank sites.
- 5510 Supplies/Materials – Funds to purchase supplies and materials needed to maintain the tanks and reservoirs.
- 5515 Outside Services – Pest control and landscape services at tank sites as well as ring wall Sika Flex sealant (leak prevention) for District water tank(s) (\$20K). FY13-14 additional expense was from General Pump (\$4K), air conditioner repairs (\$2K), and irrigation system repair (\$4K).

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for assistance in operating or maintaining tanks/reservoirs would be accumulated in this account.

**Las Virgenes Municipal Water District
Potable Water
Tanks and Reservoirs - 101200**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSES						
5400 Labor	\$102,756	\$159,044	\$146,962	\$141,194	\$130,240	\$137,727
5405.1 Energy	2,869	3,147	3,390	3,450	3,200	3,504
5405.2 Telephone	377	348	412	384	384	384
5405.4 Water	3,239	2,871	2,800	3,827	2,885	2,970
5410 Supplies/Material	7,407	8,870	402	9,367	3,500	5,560
5415 Outside Services	25,477	33,940	42,176	31,761	28,500	49,864
5420 Permits and Fees	0	0	17	0	17	0
5425 Consulting Services	0	3,800	0	0	0	0
Sub-total	\$142,125	\$212,020	\$196,159	\$189,983	\$168,726	\$200,009
MAINTENANCE EXPENSES						
5500 Labor	16,753	51,647	13,253	23,245	15,445	28,117
5510 Supplies/Material	459	5,104	2,525	2,094	2,028	2,700
5515 Outside Services	4,848	5,154	15,441	24,848	4,500	4,920
5530 Capital Outlay	0	0	0	0	0	0
Sub-total	\$22,060	\$61,905	\$31,219	\$50,187	\$21,973	\$35,737
SPECIALTY EXPENSES						
5710.2 Technical Services	0	666	2,659	1,585	4,051	1,193
5715.3 Tapia Lab Sampling	0	0	0	0	0	0
Sub-total	\$0	\$666	\$2,659	\$1,585	\$4,051	\$1,193
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	65,001	70,395	81,822	85,559	77,856	85,237
7226 Allocated Operations Services	54,585	57,690	69,172	91,600	75,088	108,992
Sub-total	\$119,586	\$128,085	\$150,994	\$177,159	\$152,944	\$194,229
TOTAL OPERATING EXPENSES	\$283,771	\$402,676	\$381,031	\$418,914	\$347,694	\$431,168



POTABLE WATER

System Operation – 101300

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel to monitor and operate the distribution system remotely using the SCADA system or locally at pump stations; for system usage reporting; and for water quality review.
- 5405 Utilities – These sub-accounts provide funds for miscellaneous leased telephone circuits required for operation of the SCADA system.
- 5410 Supplies/Materials – Miscellaneous supplies required to maintain the SCADA system.
- 5415 Outside Services – Costs associated with production of the Consumer Confidence Report (CCR) are charged to this account.
- 5420 Permits/Fees – Funds CA Department of Public Health inspection and permit fees for the potable water system. Higher permit fees have been incurred due to increased review by the Department of Public Health. Also includes funding for new statewide NPDES permit.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

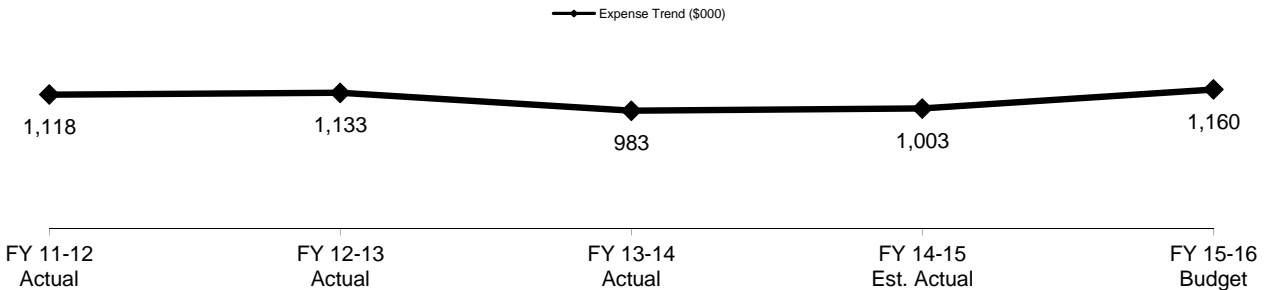
- 5500 Labor – Hours worked by Maintenance Section personnel, primarily the E&I Technicians, to provide maintenance to the SCADA system and to the PLCs located at various District sites.
- 5510 Supplies/Materials – Items purchased by staff necessary to maintain the SCADA and PLC systems.

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 system operations assistance or hydraulic modeling would be accumulated in this account.
- 5715.2 Other Laboratory Services – Outside laboratory costs for potable water quality testing that cannot be performed by Tapia laboratory are direct charged to this account.
- 5715.3 Tapia Laboratory Sampling – Tapia laboratory staff costs for obtaining water quality samples from the potable water distribution system are direct charged to this account.
- 7202 Allocated Laboratory Expense – Tapia laboratory costs for testing water quality samples. Costs are based on total number of in-house tests performed for system operation divided by total number of tests performed in-house.

**Las Virgenes Municipal Water District
Potable Water
System Operation - 101300**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSES						
5400 Labor	\$235,783	\$232,068	\$189,930	\$188,553	\$205,460	\$211,339
5405.2 Telephone	15,280	13,671	13,753	13,692	13,732	13,764
5410 Supplies/Material	217	3,606	5,246	1,911	518	3,023
5415 Outside Services	12,824	13,168	11,910	12,800	12,000	12,800
5420 Permits and Fees	14,343	13,956	19,634	17,700	20,950	24,055
Sub-total	\$278,447	\$276,469	\$240,473	\$234,656	\$252,660	\$264,981
MAINTENANCE EXPENSES						
5500 Labor	2,851	3,118	3,351	2,426	4,388	3,151
5510 Supplies/Material	1,928	278	2,090	1,173	901	1,432
Sub-total	\$4,779	\$3,396	\$5,441	\$3,599	\$5,289	\$4,583
SPECIALTY EXPENSES						
5700 SCADA Services	56,525	95,486	77,332	75,427	66,529	67,667
5710.2 Technical Services	14,232	8,030	4,130	7,661	3,082	9,346
5715.2 Other Lab Services	9,940	6,940	14,010	9,600	9,918	9,900
5715.3 Tapia Lab Sampling	59,890	68,617	60,861	56,248	67,540	62,214
7202 Allocated Lab Expense	156,178	148,275	138,510	156,061	125,647	151,812
Sub-total	\$296,765	\$327,348	\$294,843	\$304,997	\$272,716	\$300,939
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	115,097	103,141	96,516	99,347	90,710	140,604
7226 Allocated Operations Services	422,515	422,910	345,984	410,349	381,270	449,076
Sub-total	\$537,612	\$526,051	\$442,500	\$509,696	\$471,980	\$589,680
TOTAL OPERATING EXPENSES	\$1,117,603	\$1,133,264	\$983,257	\$1,052,948	\$1,002,645	\$1,160,183



POTABLE WATER

Treatment – 101600

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel to operate and provide preventive maintenance at the plant, reservoir and pump station.
- 5405 Utilities – These sub-accounts provide funds for electric and natural gas, telephone and water utilities.
- 5410 Supplies/Materials – Funds used to purchase chemicals (aqueous ammonia, copper sulfate and citric acid), diatomaceous earth (DE) and miscellaneous supplies for plant operations.
- 5410.10 Sodium Hypochlorite – Used with aqueous ammonia for chloramination of the treated water.
- 5410.12 Septum – Purchase and maintenance of Septum filter media. A comprehensive septum replacement program was completed in FY 12-13. Ongoing activity will involve only limited replacement on an as needed basis.
- 5415 Outside Services – Funds for outside services such as tank inspections, dam settlement survey, DE disposal, instrument calibration, weed abatement and other miscellaneous work.
- 5420 Permits/Fees – Funds to pay for SCAQMD permits, Department of Water Resources (DWR) fees for Las Virgenes Reservoir dams and the LA County Fire Department California Accidental Release Program (CAL-ARP) fees.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

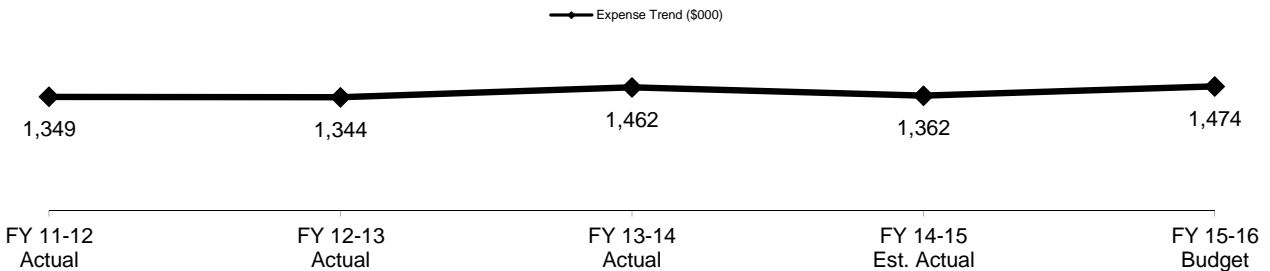
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items purchased by staff necessary to maintain the plant, reservoir and pump station. FY 15-16 request includes diatomaceous earth sump pumps replacement (\$20K).
- 5515 Outside Services – Funds to hire any maintenance providers required.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 Capital Outlay – Wireless gate controller at Westlake (\$10K).

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 – Outside laboratory costs for water quality testing that cannot be performed by Tapia laboratory are direct charged to this account. Additional laboratory testing is anticipated for the reservoir.
- 5715.3 Tapia Laboratory Services – Tapia laboratory costs for water quality sampling of the plant processes and reservoir. Tests include Cryptosporidium and Giardia, MTBE/TOC, TTHM and HAA5.

**Las Virgenes Municipal Water District
Potable Water
Treatment - 101600**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSES						
5400 Labor	\$280,962	\$338,660	\$307,200	\$350,473	\$277,026	\$309,835
5405.1 Energy	67,384	52,996	79,564	61,200	73,000	74,400
5405.2 Telephone	10,935	12,935	8,970	11,618	7,059	7,682
5405.3 Gas	25,820	20,028	26,987	23,400	23,500	24,300
5405.4 Water	4,935	4,166	5,241	4,400	4,500	4,800
5410 Supplies/Material	54,410	52,283	49,886	59,185	52,500	59,000
5410.10 Hypochlorite	13,285	12,231	14,379	13,875	13,000	13,875
5410.12 Septum	42,848	0	0	3,000	3,000	3,000
5415 Outside Services	6,325	34,772	10,775	25,000	19,724	17,291
5420 Permits and Fees	29,347	28,050	28,497	29,138	28,500	28,606
5425 Consulting Services	0	0	0	0	0	0
Sub-total	\$536,251	\$556,121	\$531,499	\$581,289	\$501,809	\$542,789
MAINTENANCE EXPENSES						
5500 Labor	103,475	103,252	149,307	111,804	143,201	123,537
5510 Supplies/Material	56,688	80,785	63,604	50,000	38,427	70,000
5515 Outside Services	36,469	39,824	47,273	32,298	33,000	41,189
5518 Building Maintenance	50,773	14,142	15,376	25,165	26,000	26,764
5530 Capital Outlay	0	0	0	5,000	5,000	10,000
Sub-total	\$247,405	\$238,003	\$275,560	\$224,267	\$245,628	\$271,490
SPECIALTY EXPENSES						
5700 SCADA Services	21,222	24,354	12,513	40,178	46,105	42,120
5710.2 Technical Services	0	225	2,659	0	0	994
5715.2 Other Lab Services	1,713	1,490	1,454	1,700	1,300	1,500
5715.3 Tapia Lab Sampling	8,566	6,252	8,117	6,493	9,104	7,547
5725 Gen Supplies/Small Tools	0	0	0	0	0	0
7202 Allocated Lab Expense	42,048	39,920	37,291	42,017	33,828	40,873
Sub-total	\$73,549	\$72,241	\$62,034	\$90,388	\$90,337	\$93,034
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	223,991	228,844	244,397	254,241	232,235	252,831
7226 Allocated Operations Services	267,366	248,338	348,701	320,621	292,463	313,374
Sub-total	\$491,357	\$477,182	\$593,098	\$574,862	\$524,698	\$566,205
TOTAL OPERATING EXPENSES	\$1,348,562	\$1,343,547	\$1,462,191	\$1,470,806	\$1,362,472	\$1,473,518



POTABLE WATER

Distribution System – 101700

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Primarily labor hours worked by Water Production and Treatment personnel for maintenance of the potable distribution system.
- 5405 Utilities – Funds in sub-accounts are to power cathodic protection rectifiers.
- 5410 Supplies/Materials – Funds to purchase items used during preventive maintenance and repair or replacement of valves, fire hydrants and other appurtenances including supplies for flushing main lines. The FY14-15 budget included an additional \$20,000 for fire hydrant upgrades.
- 5415 Outside Services – Includes funds to hire contractors for services for items such as traffic control, painting for hydrants, raising valve stacks, valve boxes, manhole covers, and maintaining appurtenances.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by the Construction Section to provide maintenance services, pipeline location and vault maintenance services to the potable distribution system. (100 labor hours worked by Field Customer Service personnel for vault repair).
- 5510 Supplies/Materials – Items in this account are those required to maintain the system, such as valves, pipe, air/vacuum assemblies, etc. Expenditures in this account vary according to the number of PW pipeline breaks in any year.
- 5515 Outside Services – Funds to hire any maintenance providers such as pipeline contractors to assist in repairs to the system or paving contractors to repair roads following large system repairs. This account should be considered a contingency account as one major emergency job could result in many thousands of dollars in repair costs.
- 5520 Permits – Local cities have significantly increased their right of way encroachment permits and fees.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

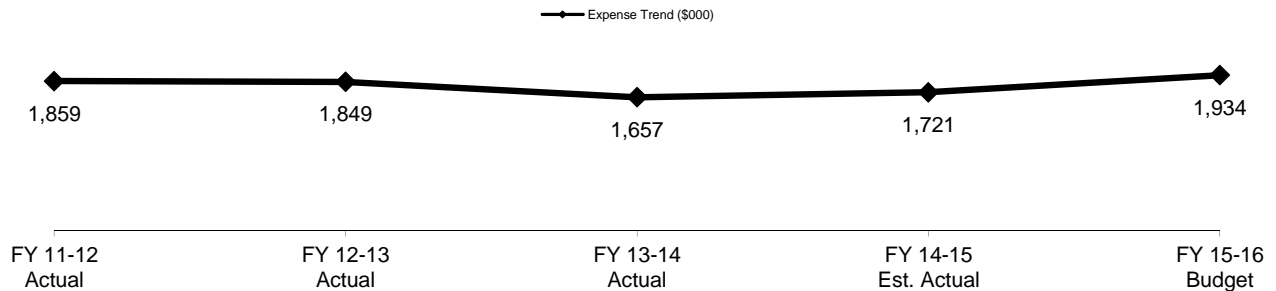
- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for distribution assistance would be accumulated in this account.

RESOURCE CONSERVATION LINE ITEM EXPLANATIONS

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

**Las Virgenes Municipal Water District
Potable Water
Distribution - 101700**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSES						
5400 Labor	\$275,276	\$220,456	\$204,612	\$233,096	\$279,688	\$235,127
5405.1 Energy	2,574	2,598	2,793	2,772	2,775	2,772
5410 Supplies/Material	61,950	68,874	71,280	81,602	24,700	67,368
5415 Outside Services	17,915	4,174	9,108	18,000	17,900	18,000
5420 Permits and Fees	0	200	0	0	0	0
Sub-total	\$357,715	\$296,302	\$287,793	\$335,470	\$325,063	\$323,267
MAINTENANCE EXPENSES						
5500 Labor	472,905	484,097	451,138	459,572	413,920	476,094
5510 Supplies/Material	97,831	64,940	87,446	74,126	74,500	83,406
5515 Outside Services	148,115	226,084	134,410	125,000	200,000	220,000
5520 Permits and Fees	26,823	17,639	18,247	18,754	18,000	20,903
5530 Capital Outlay	6,452	5,014	63,481	0	0	0
Sub-total	\$752,126	\$797,774	\$754,722	\$677,452	\$706,420	\$800,403
SPECIALTY EXPENSES						
5710.2 Technical Services	33,110	60,268	16,245	44,559	57,239	48,819
Sub-total	\$33,110	\$60,268	\$16,245	\$44,559	\$57,239	\$48,819
RESOURCE CONSERVATION						
6790 Back Flow Protection	53,912	46,655	46,846	92,229	56,601	101,549
Sub-total	\$53,912	\$46,655	\$46,846	\$92,229	\$56,601	\$101,549
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	350,102	384,638	314,046	340,448	309,230	367,190
7226 Allocated Operations Services	311,576	263,542	237,824	308,232	266,057	292,651
Sub-total	\$661,678	\$648,180	\$551,870	\$648,680	\$575,287	\$659,841
TOTAL OPERATING EXPENSES	\$1,858,541	\$1,849,179	\$1,657,476	\$1,798,390	\$1,720,610	\$1,933,879



WATER CONSERVATION

Operations – 101800

FUNCTION

These programs, all of which receive varying level of monetary offsets from MWD and other agencies, provide quantifiable, cost-effective water savings through hardware retrofits and changes in water use practices.

SIGNIFICANT CHANGES

No significant changes are anticipated for FY15-16.

LINE ITEM EXPLANATIONS

REVENUES

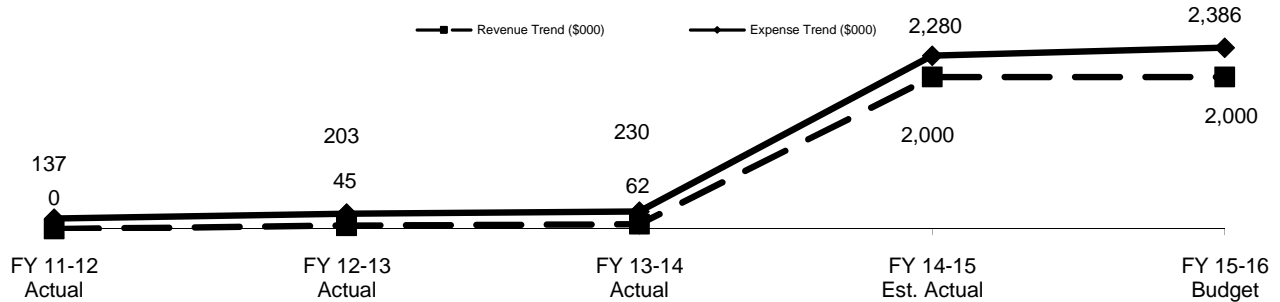
- 4400 Reimbursement for Local Conservation Credits Programs. The current program funds the Turf Removal Program, anticipated at \$2 Million per year for FY14-15 and FY15-16.
- 4421 Reimbursement for Prop. 50 grant for landscape water runoff elimination program.

OPERATING EXPENSES

- 6639 Turf Removal Program – Incentives provided for removal of turfgrass. Program is administered in-house and funded by MWD as a Member Agency Administered Program.
- 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)
- 6703 High Efficiency Toilet Retrofit Program – Toilet replacement incentives are no longer available for residential customers due to saturation across the MWD service area. CII sector incentives are available. (MWD administered).
- 6708 High Efficiency Clothes Washer Rebate Program – HECW rebate programs provide incentives for customers to purchase machines with Water Factors of 4.0 or less. (MWD administered)

**Las Virgenes Municipal Water District
Potable Water
Water Conservation - 101800**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4400 MWD Conser Credit	\$0	\$44,700	\$58,024	\$132,555	\$2,000,000	\$2,000,000
4421 Prop 50 - IRWMP	0	0	4,466	0	0	0
TOTAL OPERATING REVENUES	\$0	\$44,700	\$62,490	\$132,555	\$2,000,000	\$2,000,000
FIELD CONSERVATION						
6639 Turf Removal Program	4,357	27,869	72,712	148,165	2,138,515	2,191,579
6662 Sprinkler Nozzles	0	41,258	1,403	0	0	0
6704 Toilet Rebates	0	0	1,223	0	0	0
6708 MWD Clothes Washer	0	0	0	0	0	0
Sub-total	\$4,357	\$69,127	\$75,338	\$148,165	\$2,138,515	\$2,191,579
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	263	2,324	3,461	21,081	20,109	51,443
7226 Allocated Operations Services	131,974	131,159	151,369	154,209	120,989	143,085
Sub-total	\$132,237	\$133,483	\$154,830	\$175,290	\$141,098	\$194,528
TOTAL OPERATING EXPENSES	\$136,593	\$202,610	\$230,168	\$323,455	\$2,279,613	\$2,386,107
NET INCOME (LOSS)	(\$136,593)	(\$157,910)	(\$167,678)	(\$190,900)	(\$279,613)	(\$386,107)



POTABLE WATER

Administration – 101900

FUNCTION

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

SIGNIFICANT CHANGES

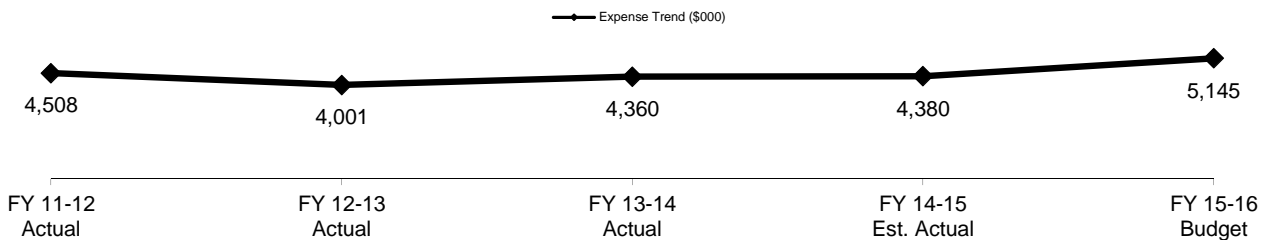
No significant changes are anticipated for FY15-16

LINE ITEM EXPLANATIONS

- 5400 Labor – Costs associated with labor hours worked by administrative staff on potable water activities.
- 5500 – 5530 Costs associated with labor and expenses associated with rental facilities.
- 5725 General Supplies/Small Tools – Warehouse items for operational use.
- 6260 Rental Charge - Facilities Replacement – Internal charge to set aside funds for future facilities replacement.
- 6602 School Education Program – Includes LVUSD water science education school initiative (\$107,000); annual primary school poster contest and related calendar (\$7,500); elementary school theatrical presentations and related take-home support materials (\$8,800); secondary school outreach program (\$5,000), the annual library book program (\$3,500), and MWD's Solar Cup Challenge for participating high schools (\$2,500 per participant). See page AP-2
- 6604 Public Education Program – 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 a “water supply only” District quarterly tours (\$4,000), production and mailing of the annual water quality report, production of the annual “Popular Budget”, construction project notifications and outreach. See page AP-3
- 6606 Community Group Outreach – Includes water-related community group events (\$40,000); brochures, advertising, posters, speaker's bureau publications and supplies, photos and training materials (\$2,000). 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
- 6741 – 6749 Community Conservation Education – 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. See page AP-7
- 6785 Watershed Programs – Active 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 the Prop. 84 bond program (Round 3). See page AP-8
- 7135 General Insurance – Potable Water operation's share of property insurance premium.

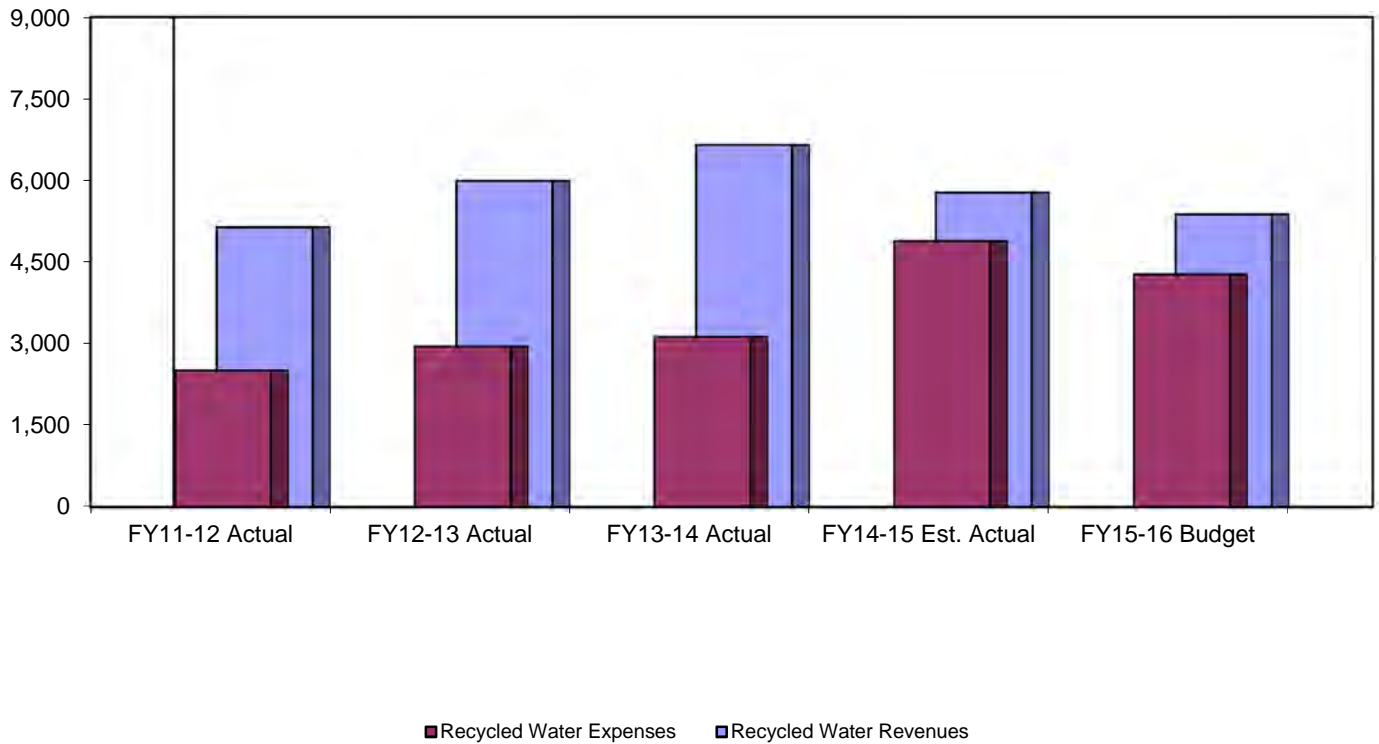
**Las Virgenes Municipal Water District
Potable Water
Administration - 101900**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSES						
5400 Labor	(\$1)	\$372	\$0	\$0	\$0	\$0
5405.4 Water	2,202	2,447	2,485	2,490	2,500	2,502
Sub-total	\$2,201	\$2,819	\$2,485	\$2,490	\$2,500	\$2,502
MAINTENANCE EXPENSES						
5500 Labor	3,865	2,032	1,386	2,557	2,628	2,726
5510 Supplies/Material	457	258	0	199	672	500
5515 Outside Services	4,986	608	0	2,432	0	0
5530 Capital Outlay	0	0	0	0	0	0
Sub-total	\$9,308	\$2,898	\$1,386	\$5,188	\$3,300	\$3,226
INVENTORY EXPENSE						
5536 Inventory Adjustment	0	0	0	0	0	0
SPECIALTY EXPENSES						
5725 Gen Supplies/Small Tools	31,377	29,942	34,977	30,000	27,585	30,000
Sub-total	\$31,377	\$29,942	\$34,977	\$30,000	\$27,585	\$30,000
PUBLIC INFORMATION						
6602 School Education Program	186,502	158,667	159,979	177,195	198,755	214,013
6604 Public Education Program	106,451	56,857	132,436	74,324	244,179	222,887
6606 Community Group Outreach	11,276	1,751	2,143	45,954	3,286	8,121
6608 Intergovernmental Coordination	3,171	3,858	3,919	4,324	5,966	13,798
Sub-total	\$307,400	\$221,133	\$298,477	\$301,797	\$452,186	\$458,819
COMMUNITY CONSERVATION EDUCATION						
6742 Demonstration Garden Grant	280	1,231	3,121	15,459	25,184	15,500
6748 Professional Landscape & Irr Wkshp	0	3,904	0	3,214	0	1,210
6749 Residential Customer Training	45,583	19,903	17,716	60,742	28,356	57,197
Sub-total	\$45,863	\$25,038	\$20,837	\$79,415	\$53,540	\$73,907
RESOURCE CONSERVATION						
6785 Watershed Programs	18,188	38,959	39,963	14,030	20,171	31,548
Sub-total	\$18,188	\$38,959	\$39,963	\$14,030	\$20,171	\$31,548
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	218,527	249,820	267,930	278,710	252,385	265,040
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	24,737	28,358	30,116	28,153	30,146	30,990
7135.4 Earthquake Insurance	50,120	50,740	50,698	51,811	49,018	50,390
7145 Claims Paid	13,246	68,458	4,090	0	7,000	0
7155 Other Expense	155,673	13,692	(38,962)	0	0	0
7203 Allocated Building Maint	96,673	105,823	80,473	73,421	70,745	102,118
7205 Allocated Legal	71,141	75,390	131,228	100,000	38,100	100,000
7209 Allocated Rental Property Exp	(11,600)	(5,345)	(3,871)	0	0	0
7225 Allocated Support Services	606,966	515,081	584,387	726,532	717,504	661,897
7226 Allocated Operations Services	2,868,075	2,578,136	2,855,926	3,354,704	2,656,090	3,334,922
Sub-total	\$4,093,558	\$3,680,153	\$3,962,015	\$4,613,331	\$3,820,988	\$4,545,357
TOTAL OPERATING EXPENSES	\$4,507,895	\$4,000,942	\$4,360,140	\$5,046,251	\$4,380,270	\$5,145,359



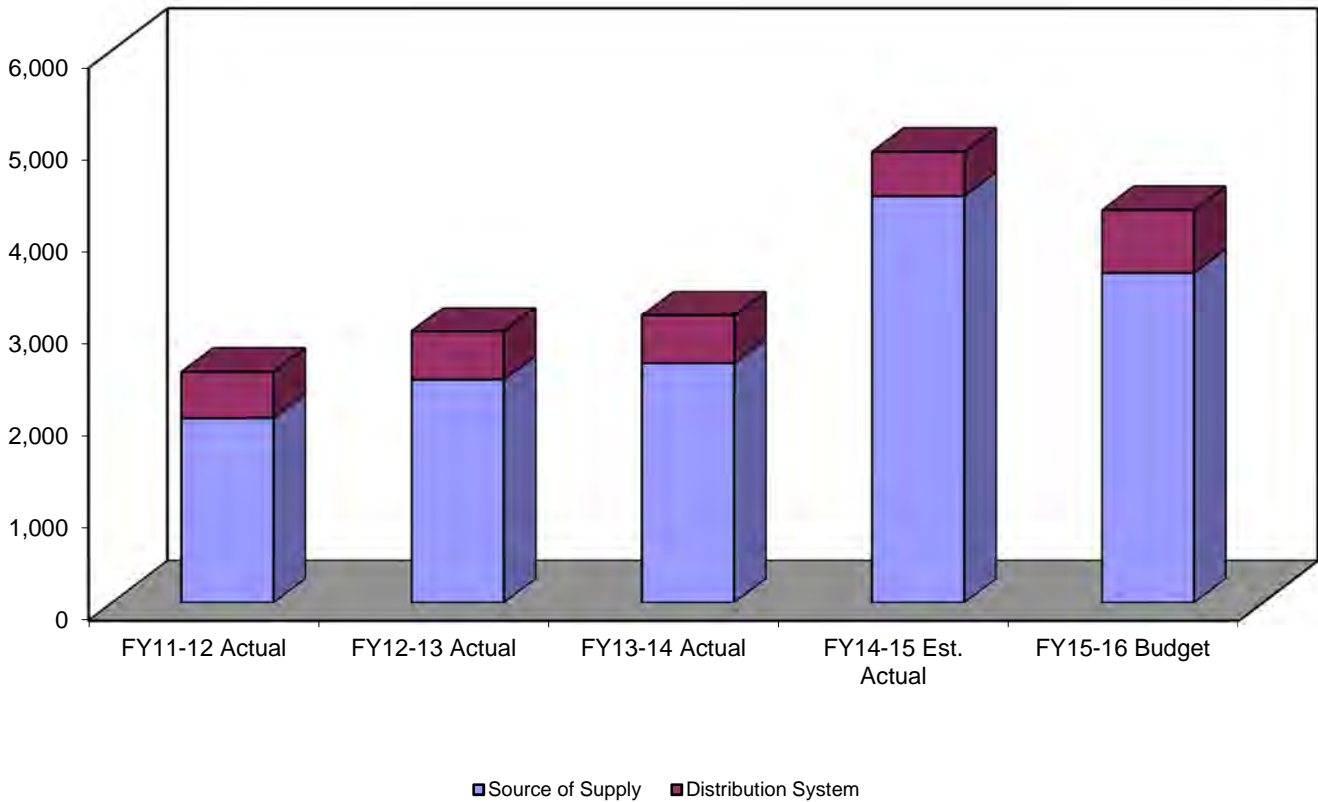
Las Virgenes Municipal Water District
Recycled Water Operations Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Recycled Water Revenues	5,151	6,002	6,663	5,788	5,387
Recycled Water Expenses	2,499	2,942	3,119	4,894	4,267
Net Operating Income	2,652	3,060	3,544	894	1,120



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

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Source of Supply	2,001	2,418	2,597	4,422	3,587
Distribution System	498	524	522	472	680
Total Recycled Water	2,499	2,942	3,119	4,894	4,267



RECYCLED WATER

Operating Revenues – 102000

LINE ITEM EXPLANATIONS

4215 to 4230 – These accounts are the revenues derived from retail recycled water sales to customers. They are shown by area as result of requirements for reporting under MWD's Local Projects Programs. Projected sales are estimated using 92% of the current year sales at the approved rate schedule.

	Acre Feet Billed	FY14-15 Budget	FY14-15 Est. Actual	FY15-16 Projected
4215	Calabasas	613	584	537
4220	LV Valley	271	304	280
4225	Calabasas/MWD	1,374	1,364	1,255
4230	Western	2,784	2,658	2,446
	Total	5,042	4,910	4,518

4505 Other Income from Operations – Includes LVMWD's share of JPA wholesale recycled water revenue received due to the addition of depreciation expense as a component of the JPA wholesale recycled water rate.

Source of Supply – 102000

LINE ITEM EXPLANATIONS

5100 Purchased Water – JV RWTR – Wholesale cost to purchase LVMWD's allocation of recycled water for sale to district customers. Wholesale rates are set by the JPA to recover 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.

Las Virgenes Valley – 285 Calabasas System – 1,657 Western System – 2,172

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

5115 Purchased Potable Supplement – Retail cost to purchase potable water supplement from LVMWD for use in the recycled water system as necessary. It is estimated 830 acre-feet of potable water supplement may be purchased during peak demand periods. The unit cost for Potable Supplement was increased from \$1,533 per acre foot to \$2,199 to reflect current supply costs.
Prior Year Adjustment in FY 14-15 corrects an internal billing error.

Distribution System – 102100

FUNCTION

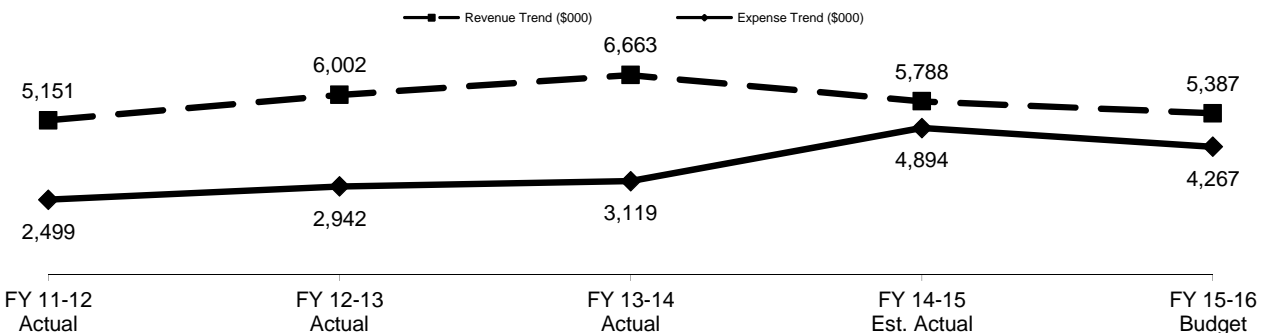
To ensure the integrity of the recycled water distribution system, appropriate and legal use of recycled water, and protection against backflow and cross connections. This includes: system surveillance, test and repair of backflow devices, landscape irrigation system plan checks for new services, water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

LINE ITEM EXPLANATIONS

- 5400 Labor – Surveillance activities (250 hours for FCS to assist with surveillance), including new construction inspections, system checks and negative pressure tests. Includes Water Treatment and Production labor hours to operate the pump station and tank.
- 5420 Permits and Fees – Expenses for California Department of Public Health plan review fees for recycled water expansion plans (Hidden Hills and Hilton Foundation).
- 5500 Labor – Labor to install and maintain RW service lines by Construction Section.
- 5510 Supplies/Materials – Costs to install and maintain RW service lines from the main to the district's meter, including materials, outside contractor for re-paving, and permit fees for new service installation.
- 6790 Backflow Protection – Testing, and certification of backflow prevention devices at sites where both recycled and potable water are in use.

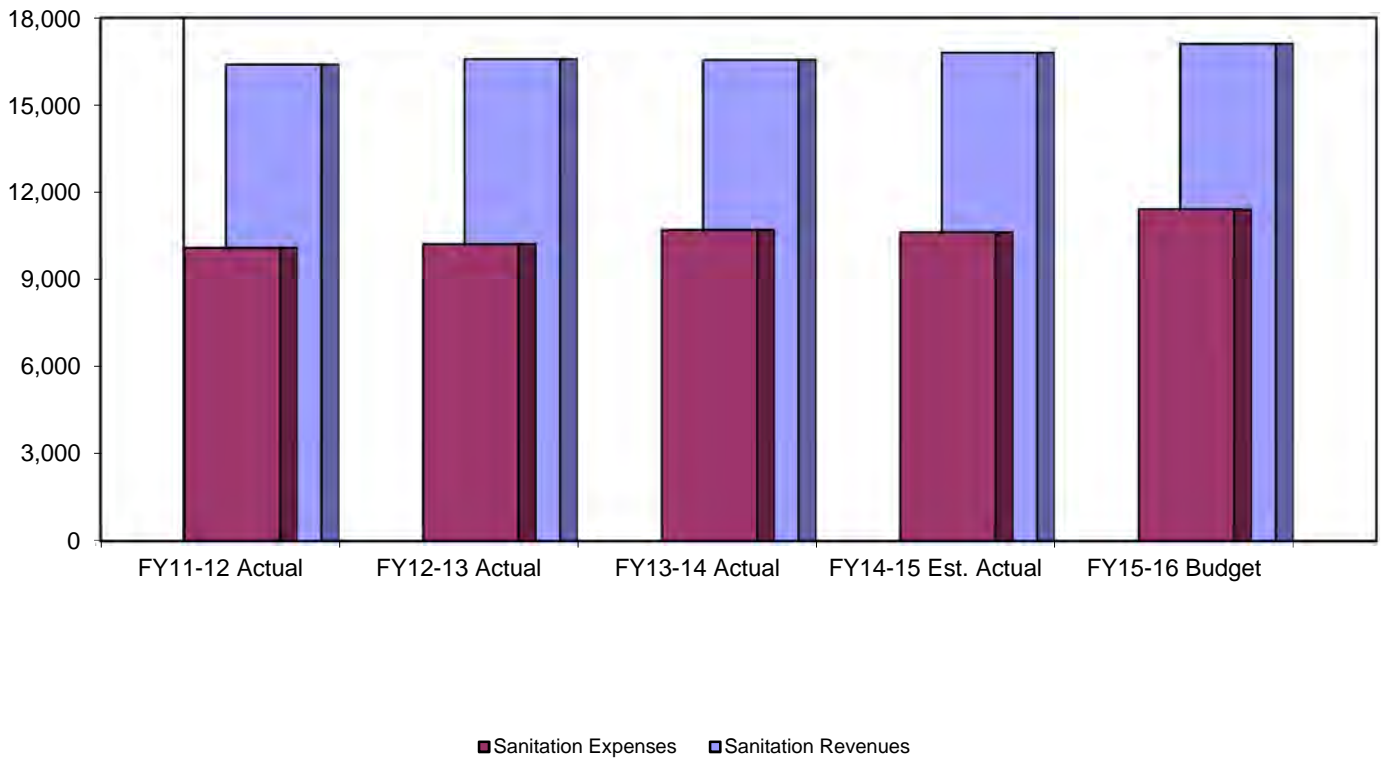
**Las Virgenes Municipal Water District
Recycled Water
Operations - 102000/102100**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4050 Temporary Meter Charge	(\$1)	\$0	\$0	\$1,800	\$0	\$1,800
4155 Temporary Meter Installation Fees	0	0	0	100	100	100
4160 Late Payment Fees	4,570	7,262	3,548	10,000	3,500	10,000
4170 Water Usage - Accidents	0	0	0	100	0	100
4215 RW Sales - Calabasas	585,098	737,070	796,390	706,258	679,000	625,214
4220 RW Sales - LV Valley	213,775	242,633	352,045	261,125	327,000	294,687
4225 RW Sales - Calabasas MWD	1,489,756	1,682,681	1,715,933	1,530,583	1,505,000	1,397,270
4230 RW Sales - Western	2,316,641	2,684,068	3,070,348	2,722,507	2,675,000	2,448,640
4505 Other Income from Operations	540,912	648,080	724,443	596,881	598,196	608,799
TOTAL OPERATING REVENUES	\$5,150,751	\$6,001,794	\$6,662,707	\$5,829,354	\$5,787,796	\$5,386,610
SOURCE OF SUPPLY						
5100 Purchased Water - JPA RWTR	1,911,981	2,218,255	2,052,560	1,669,422	1,647,235	1,761,572
5115 Purchased Water - Potable Suppl	89,200	199,500	544,500	153,300	1,437,862	1,825,170
5116 Purch Water-PW Supp-Prior Yr Adj	0	0	0	0	1,337,357	0
Sub-total	\$2,001,181	\$2,417,755	\$2,597,060	\$1,822,722	\$4,422,454	\$3,586,742
OPERATING EXPENSES						
5400 Labor	106,454	108,959	102,202	144,835	95,347	159,808
5405.1 Energy	7,155	7,026	6,281	7,320	6,243	6,900
5410 Supplies/Material	0	0	0	0	126	0
5415 Outside Services	0	0	1,500	0	0	0
5420 Permits and Fees	11,138	7,661	280	0	0	0
Sub-total	\$124,747	\$123,646	\$110,263	\$152,155	\$101,716	\$166,708
MAINTENANCE EXPENSES						
5500 Labor	1,831	3,248	1,319	4,150	2,400	5,201
5510 Supplies/Material	136	2,268	510	888	900	971
5515 Outside Services	0	7,626	0	0	0	0
Sub-total	\$1,967	\$13,142	\$1,829	\$5,038	\$3,300	\$6,172
RESOURCE CONSERVATION						
6790 Back Flow Protection	10,225	7,075	9,600	32,871	6,555	36,754
Sub-total	\$10,225	\$7,075	\$9,600	\$32,871	\$6,555	\$36,754
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	16,790	16,776	18,308	16,535	14,792	16,454
7225 Allocated Support Services	97,163	113,924	104,945	113,433	106,588	165,116
7226 Allocated Operations Services	246,970	249,773	276,752	303,247	239,064	289,249
Sub-total	\$360,923	\$380,473	\$400,005	\$433,215	\$360,444	\$470,819
TOTAL OPERATING EXPENSES	\$2,499,043	\$2,942,091	\$3,118,757	\$2,446,001	\$4,894,469	\$4,267,195
NET OPERATING INCOME (LOSS)	\$2,651,708	\$3,059,703	\$3,543,950	\$3,383,353	\$893,327	\$1,119,415



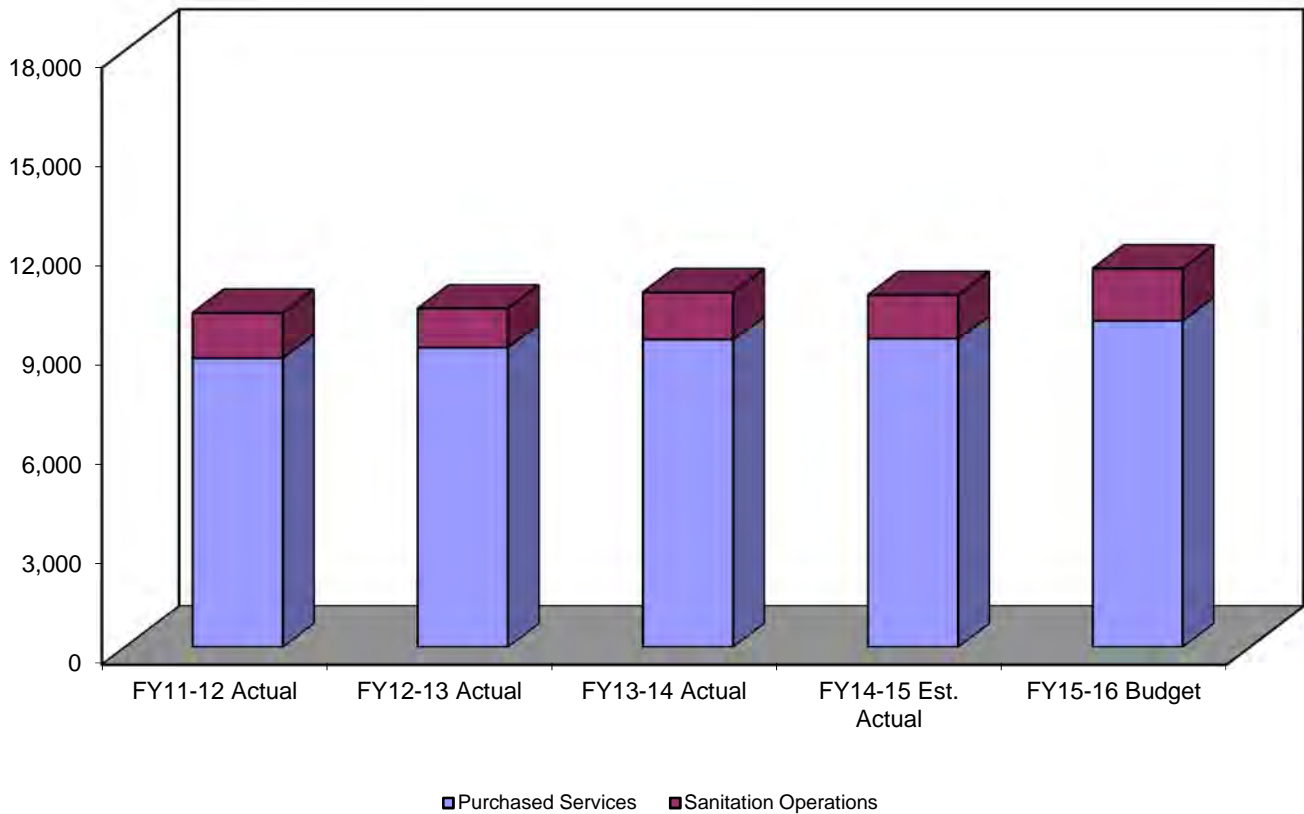
Las Virgenes Municipal Water District
Sanitation Operations Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Sanitation Revenues	16,394	16,587	16,552	16,802	17,105
Sanitation Expenses	10,104	10,235	10,722	10,643	11,438
Net Operating Income	6,290	6,352	5,830	6,159	5,667



**Las Virgenes Municipal Water District
Sanitation Operating Expense Summary**
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Purchased Services	8,712	9,030	9,272	9,298	9,865
Sanitation Operations	1,392	1,205	1,450	1,345	1,573
Total Sanitation	10,104	10,235	10,722	10,643	11,438



SANITATION

Operating Revenues – 130000

LINE ITEM EXPLANATIONS

- 4260 Sanitation Service Fees – Revenues received from residential and commercial customers within the U-1, U-2, U-3, B and D sanitation districts. Service fees provide resources for the operation of the wastewater treatment facilities and for replacement of sanitation capital assets and infrastructure. The net operating income is also used to service the debt on existing sanitation assets. Revenue from residential customers is projected using the approved rate schedule for each active service. For Commercial customers, the three year average revenue, adjusted to the approved rate schedule and change in Equivalent Residential Units (ERU) is used.
- 4270 Consolidated Sewer District Fees – Revenues received from Topanga Consolidated Sewer District. These accounts are outside the LVMWD service area and service is provided on a contractual basis.

Operating Expenses – 130100

FUNCTION

To provide wastewater services including sewer maintenance and lift station operations and maintenance to District customers in the U-2, U-3 and B Districts.

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY15-16 that affects the scope or level of service.

PURCHASED SERVICES LINE ITEM EXPLANATIONS

- 5735 Share of JPA Net Expenses – The District's share of the net operating expenses of the Joint Powers Authority. See details of the JPA revenue and expense allocations in the JPA Operations section.
- 5740 City of Los Angeles – This is the annual operations and maintenance costs paid to the City of Los Angeles for U-3, B and a portion of U-2 districts. It also includes rental payments for sewage discharge at the El Canon Intertie. Los Angeles provides a cost estimate for the year which is based on flow from previous years. Estimated billings are as follows:

	<u>FY14-15</u>	<u>FY15-16</u>
U-3/B/El Canon Sewage Disposal	\$256,757	\$530,000
Prior Year Reconciliation	-29,930	0
El Canon Rental	455	0
Total	<u>\$227,282</u>	<u>\$530,000</u>

OPERATING EXPENSE LINE ITEM EXPLANATIONS

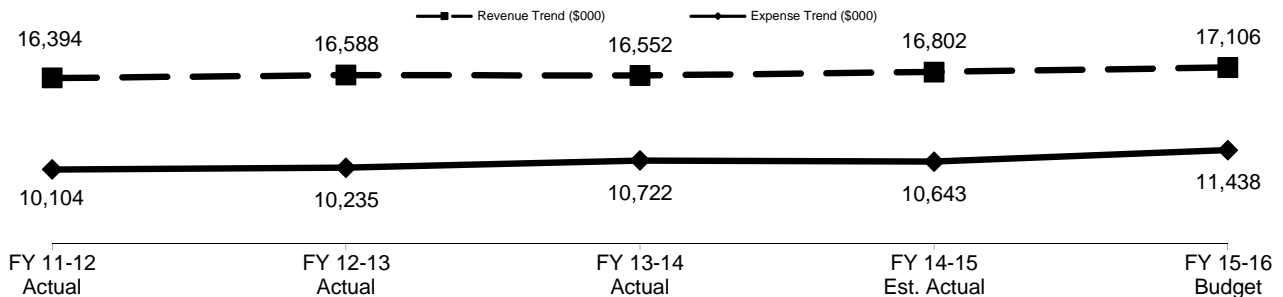
- 5400 Labor – Costs involved with operating the Lift Stations by the Reclamation personnel.
- 5405.1 Electricity – Electrical costs associated with operating the Lift Stations.
- 5417 Odor Control – Funds for annual replacement of media (carbon) at both Lift Stations.
- 5420 Permit and Fees – Funds Waste Discharge Requirement (WDR) from the SWRCB for operation of the sewer system, SCAQMD and CUPA permits.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Labor costs incurred by the Maintenance Section for operating and maintaining lift stations and sewer lines.
- 5510 Supplies/Materials – Items in this account are those required to maintain lift stations, force mains and sewers. Typical expenditures expected for work on rings, covers and odor mitigation.
- 5515 Outside Services – Funds to provide for contractors and vendors to assist in the maintenance of the system such as pump repairs, sewer cleaning, wetwell maintenance and emergency generator maintenance.
- 5530 Capital Outlay – FY 13-14 funds used for lift station #2 slurry seal project (\$12K) and gate valves replacement (\$10K).

**Las Virgenes Municipal Water District
Sanitation
Operations - 130000/130100**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4160 Late Payment Fees	\$31,242	\$33,938	\$29,489	\$30,000	\$31,500	\$31,500
4260 Sanitation Service Fees	16,132,585	16,323,650	16,292,740	16,830,000	16,538,000	16,838,000
4270 Consol Sewer District Fees	230,040	230,040	230,040	230,040	232,170	236,004
4505 Other Income from Operations	0	50	0	0	0	0
TOTAL OPERATING REVENUES	\$16,393,867	\$16,587,678	\$16,552,269	\$17,090,040	\$16,801,670	\$17,105,504
PURCHASED SERVICES						
5735 Share of JPA Net Expenses	8,516,850	8,778,190	8,962,743	9,391,472	9,070,903	9,335,202
5740 City of Los Angeles	195,059	251,958	309,288	382,900	227,282	530,000
Sub-total	\$8,711,909	\$9,030,148	\$9,272,031	\$9,774,372	\$9,298,185	\$9,865,202
OPERATING EXPENSES						
5400 Labor	31,260	29,157	33,998	32,661	18,007	31,329
5405.1 Energy	96,632	102,529	115,614	102,480	110,000	113,250
5405.2 Telephone	18,073	18,570	19,122	18,744	18,137	18,400
5405.4 Water	496	558	555	600	543	540
5417 Odor Control	2,439	2,473	0	4,000	4,000	4,000
5420 Permits and Fees	5,748	11,500	6,235	11,085	5,811	6,154
Sub-total	\$154,648	\$164,787	\$175,524	\$169,570	\$156,498	\$173,673
MAINTENANCE EXPENSES						
5500 Labor	84,504	83,275	99,856	95,865	63,982	92,470
5510 Supplies/Material	31,399	23,992	74,031	31,000	12,500	31,000
5515 Outside Services	20,242	32,592	38,472	20,201	29,864	30,435
5525 Consulting Services	0	0	0	0	0	0
5530 Capital Outlay	10,300	0	22,117	0	0	0
Sub-total	\$146,445	\$139,859	\$234,476	\$147,066	\$106,346	\$153,905
SPECIALTY EXPENSES						
5700 SCADA Services	840	2,934	0	5,865	1,156	9,037
5710.2 Tech Services	0	190	0	88	88	99
Sub-total	\$840	\$3,124	\$0	\$5,953	\$1,244	\$9,136
ADMINISTRATIVE EXPENSES						
6260 Rental Charge - Facility Repl	27,422	26,139	30,327	30,107	27,023	24,455
7225 Allocated Support Services	292,842	255,465	250,138	301,649	294,481	322,612
7226 Allocated Operations Services	770,031	615,548	759,407	820,584	758,955	889,000
Sub-total	\$1,090,295	\$897,152	\$1,039,872	\$1,152,340	\$1,080,459	\$1,236,067
TOTAL OPERATING EXPENSES	\$10,104,137	\$10,235,070	\$10,721,903	\$11,249,301	\$10,642,732	\$11,437,983
NET OPERATING INCOME (LOSS)	\$6,289,730	\$6,352,608	\$5,830,366	\$5,840,739	\$6,158,938	\$5,667,521





INTERNAL SERVICES

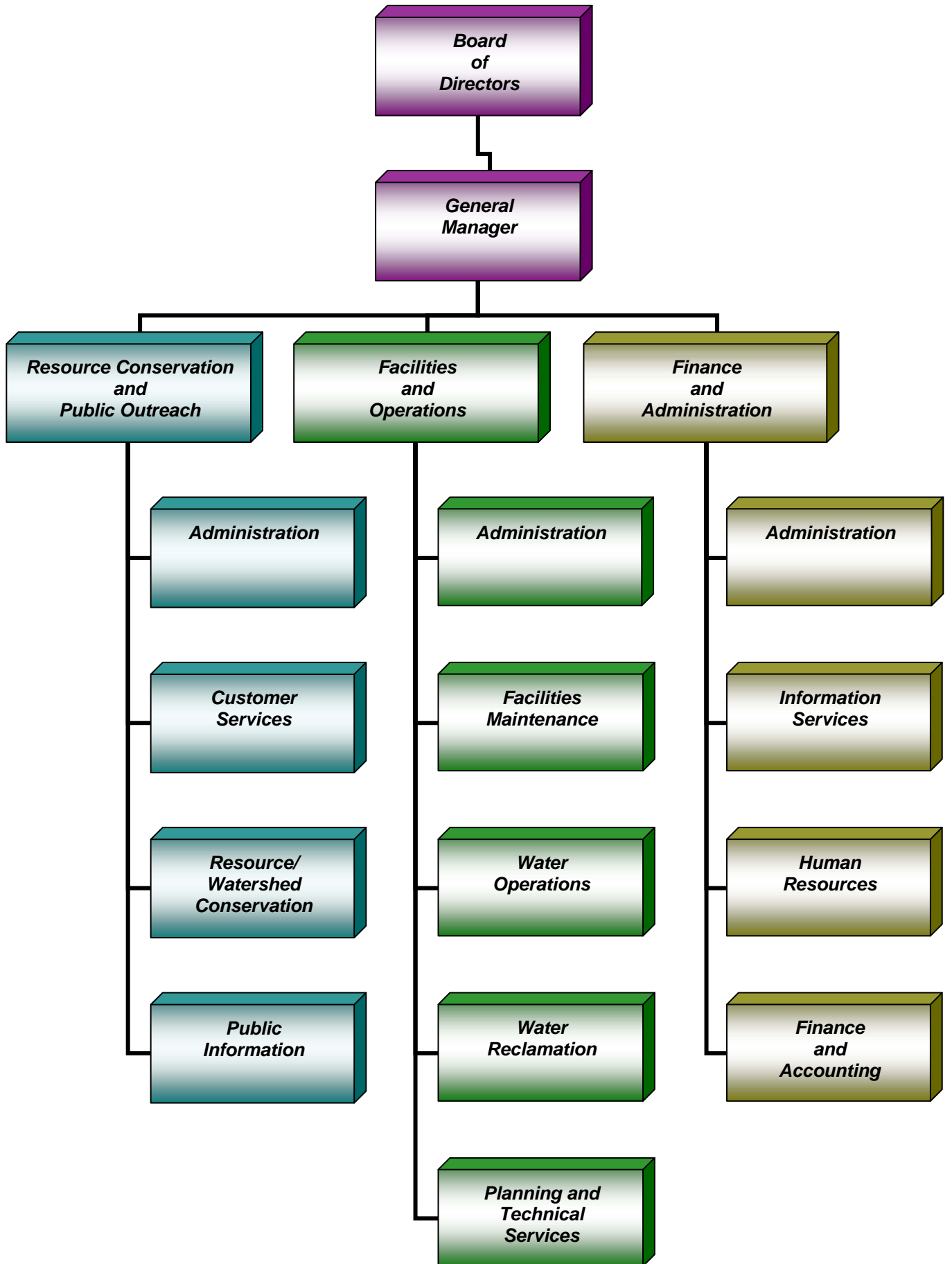
The Internal Service fund is used to account for all costs related to the General Administration of the District. In addition, all personnel related costs, including salaries, benefits, training, etcetera, are administered through the Internal Service fund. Personnel working in the various enterprises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

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

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

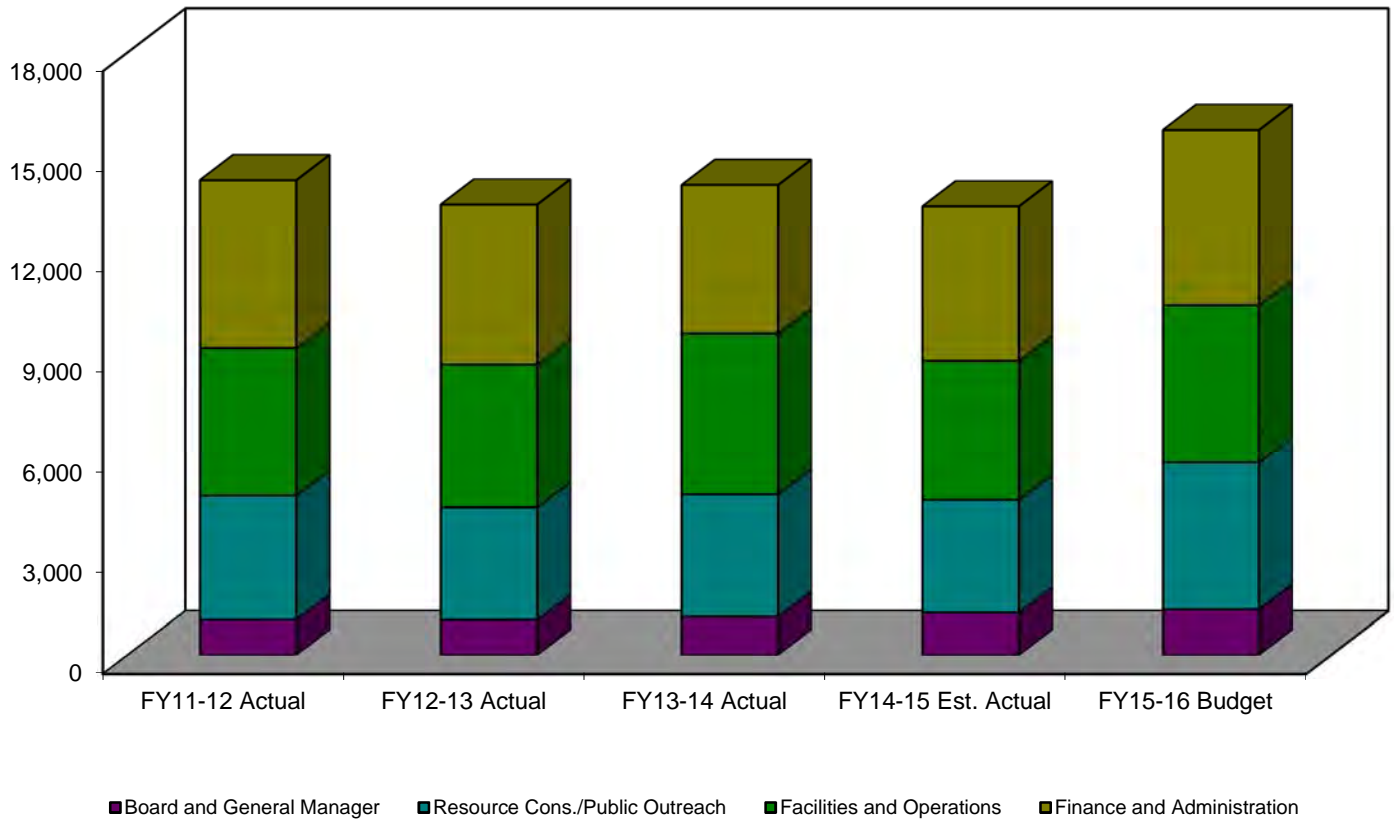
The allocated costs are shown in the budget reports as Allocated Support Services and Allocated Operations Services. Allocated Support Services are costs which originate from cost centers that provide general central service. These cost centers include general management, departmental administration,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

DISTRICT ORGANIZATION



Las Virgenes Municipal Water District
Internal Service Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Board and General Manager	1,051	1,046	1,144	1,262	1,358
Resource Cons./Public Outreach	3,680	3,330	3,626	3,337	4,368
Facilities and Operations	4,430	4,294	4,829	4,181	4,715
Finance and Administration	5,040	4,807	4,458	4,642	5,252
	14,201	13,477	14,057	13,422	15,693



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

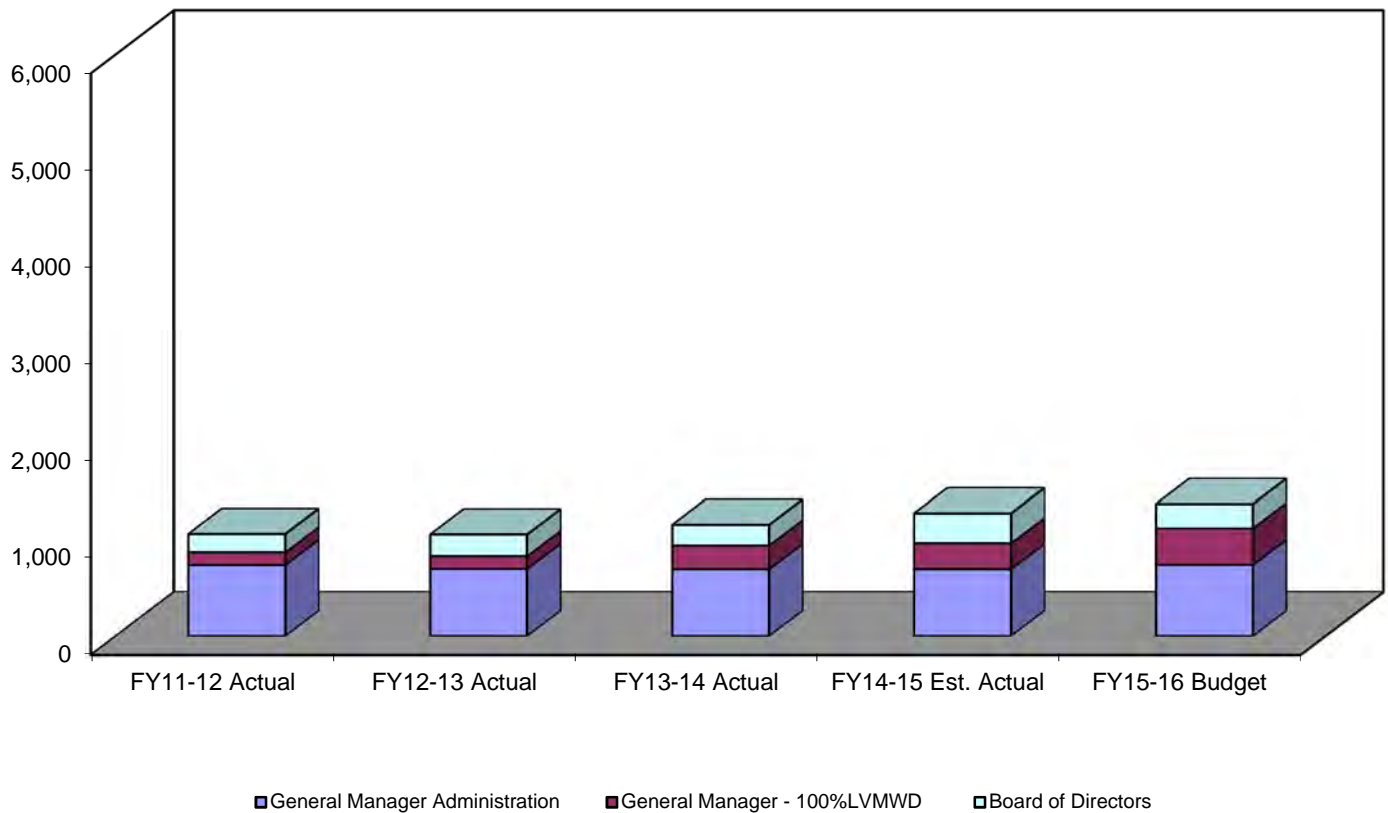
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$84,107	\$88,775	\$83,893	\$90,000	\$83,200	\$90,000
6005 Directors' Benefits	63,753	68,794	79,809	71,638	82,395	77,075
6010 Directors' Conference Expenses	34,357	31,716	26,724	25,000	33,000	30,000
6015 Directors' Miscellaneous	504	1,160	563	600	1,500	2,000
6020 Election Expense	0	20,888	0	60,000	60,000	0
Sub-total	\$182,721	\$211,333	\$190,989	\$247,238	\$260,095	\$199,075
PAYROLL EXPENSES						
6100 Staff Salaries	9,663,351	9,708,415	9,736,971	10,271,868	9,695,311	10,683,805
6102 Staff Overtime	294,027	302,449	390,665	237,096	325,692	245,554
6105 Staff Benefits	5,132,943	4,943,637	4,915,514	4,904,273	4,368,363	4,657,834
6110 Staff Taxes	989,894	949,597	951,996	967,209	853,813	1,011,878
Sub-total	\$16,080,215	\$15,904,098	\$15,995,146	\$16,380,446	\$15,243,179	\$16,599,071
6115 Staff Costs Recovered	(7,211,066)	(7,584,859)	(7,266,733)	(7,372,713)	(7,369,935)	(7,904,850)
Net Payroll Expenses	\$8,869,149	\$8,319,239	\$8,728,413	\$9,007,733	\$7,873,244	\$8,694,221
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	95,813	145,504	119,986	159,700	161,700	179,200
6205 Equipment Rental	9,284	7,729	8,415	9,300	7,700	7,700
6210 Equipment Repairs	522	2,617	608	1,500	1,000	1,500
6215 Equipment Maintenance	331,519	324,355	318,685	292,500	322,500	322,500
6220 Outside Services	114,842	150,901	133,821	257,800	187,596	366,400
6225 Radio Maintenance Expense	25,402	17,728	12,244	22,646	10,912	8,184
6230 Safety Equipment	20,541	26,513	20,261	18,743	31,475	21,022
6235 Records Management	52,917	50,991	54,384	51,000	50,000	50,000
6250 Equipment Interest Expense	8,191	6,748	4,423	4,000	0	0
Sub-total	\$659,031	\$733,086	\$672,827	\$817,189	\$772,883	\$956,506
PROFESSIONAL SERVICES						
6500 Legal Services	107,462	92,670	108,120	99,000	102,000	105,000
6505 Legal Advertising	8,981	6,914	16,355	9,000	14,365	15,000
6516 Other Professional Services	86,159	57,250	45,588	235,000	149,500	383,500
6517 Audit Fees	34,530	27,000	21,000	33,400	30,000	31,000
6522 Management Consultant Fees	113,107	62,979	5,815	177,500	130,000	142,500
Sub-total	\$350,239	\$246,813	\$196,878	\$553,900	\$425,865	\$677,000
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	9,123	8,519	4,816	8,725	4,698	15,302
6604 Public Education Program	152,054	182,162	142,080	173,617	223,912	309,581
6606 Community Group Outreach	23,425	5,240	3,226	22,512	16,636	28,672
6608 Intergovernmental Coordination	8,021	9,180	10,447	5,504	16,118	19,544
Sub-total	\$192,623	\$205,101	\$160,569	\$210,358	\$261,364	\$373,099
HUMAN RESOURCES						
6800 Safety	18,010	24,180	17,592	38,000	14,000	38,000
6810 Recruitment Expenses	7,653	35,580	17,553	10,000	4,000	10,000
6812 Retired Employee Benefits	693,717	787,861	862,983	915,000	909,080	969,150
6815 Employee Recognition Function	3,015	7,401	7,330	10,000	13,000	15,000
6817 Employee Survey Outreach	204	0	0	0	0	0
6820 Employee Assistance Program	0	0	0	2,000	0	1,000
6825 Employee Wellness Program	11,070	4,817	977	10,000	5,130	10,000
6830 Training & Prof. Development	68,109	77,349	88,091	166,465	90,544	165,347
6840 DOT Testing	1,050	1,050	825	1,050	1,000	1,000
6850 Unemployment Ins. Benefit	4,740	3,600	0	10,000	500	5,000
6855 Donated Sick Leave	4,241	3,558	(1,352)	0	0	0
6872 Litigation - Outside Services	71,141	75,390	131,237	100,000	38,100	100,000
Sub-total	\$882,950	\$1,020,786	\$1,125,236	\$1,262,515	\$1,075,354	\$1,314,497

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

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	150,207	49,694	47,011	95,000	95,000	95,000
7105 Dues/Subscriptions/Memberships	82,562	79,140	119,112	125,900	118,290	132,816
7110 Travel/Misc. Expenses	9,393	1,851	3,017	2,015	6,349	7,015
7135 General Insurance	(1)	0	0	0	0	0
7135.1 Property Insurance	26,839	32,658	32,435	33,784	32,707	33,623
7135.2 Liability Insurance	281,244	216,905	181,792	186,890	163,484	168,061
7135.3 Automobile Insurance	78,810	20,779	38,176	51,920	54,571	56,099
7135.4 Earthquake Insurance	54,379	55,052	55,005	56,061	53,183	54,672
7135.5 Excess Liability Insurance	355,384	248,609	206,111	207,531	201,897	207,550
7145 Claims Paid	0	0	3,500	0	0	0
7152 LAFCO Charges	15,144	13,198	13,405	15,000	18,500	15,000
7155 Other Expense	0	0	0	0	0	0
Sub-total	<u>\$1,053,961</u>	<u>\$717,886</u>	<u>\$699,564</u>	<u>\$774,101</u>	<u>\$743,981</u>	<u>\$769,836</u>
OPERATING EXPENSE						
5400 Labor	310,486	363,739	331,609	436,662	316,803	343,019
5405.1 Utilities - Energy	127,023	128,967	133,464	131,700	128,000	131,000
5405.2 Utilities - Telephone	144,741	153,936	176,756	174,827	216,120	219,828
5405.3 Utilities - Gas	21,251	19,868	24,975	21,500	20,459	21,986
5405.4 Utilities - Water	12,770	13,851	15,953	13,190	15,017	15,618
5410 Supplies/Materials	0	0	0	0	0	0
5415 Outside Services	0	0	0	0	60,000	65,000
5430 Capital Outlay	64,246	57,253	44,186	65,850	64,550	68,500
Sub-total	<u>\$680,517</u>	<u>\$737,614</u>	<u>\$726,943</u>	<u>\$843,729</u>	<u>\$820,949</u>	<u>\$864,951</u>
MAINTENANCE EXPENSE						
5500 Labor	245,239	361,015	372,074	370,934	376,720	422,983
5510 Supplies/Materials	519,910	192,148	419,592	596,950	164,863	596,500
5510.1 Fuel	104,484	119,749	161,331	126,900	128,522	130,837
5515 Outside Services	315,445	384,134	395,709	334,746	312,986	410,053
5520 Permits/Fee	9,704	9,727	6,086	12,611	12,486	12,515
5530 Capital Outlay	3,300	65,541	3,747	14,000	9,300	35,000
6255 Rental Charge - Vehicles	103,150	121,135	141,976	128,000	146,159	164,686
Sub-total	<u>\$1,301,232</u>	<u>\$1,253,449</u>	<u>\$1,500,515</u>	<u>\$1,584,141</u>	<u>\$1,151,036</u>	<u>\$1,772,574</u>
INVENTORY EXPENSE						
5536 Inventory Adjustment	8,594	6,139	12,196	9,500	7,500	9,500
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	20,560	24,536	42,037	34,811	29,462	61,393
Sub-total	<u>\$20,560</u>	<u>\$24,536</u>	<u>\$42,037</u>	<u>\$34,811</u>	<u>\$29,462</u>	<u>\$61,393</u>
TOTAL EXPENSES	<u>\$14,201,578</u>	<u>\$13,475,982</u>	<u>\$14,056,167</u>	<u>\$15,345,215</u>	<u>\$13,421,733</u>	<u>\$15,692,652</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	(\$600,684)	(\$570,289)	(\$532,731)	(\$600,236)	(\$483,259)	(\$583,893)
ALLOCATED VEHICLE EXPENSES	\$0	\$2	\$1	\$0	\$0	\$0
ALLOCATED LEGAL EXPENSES	(\$71,141)	(\$75,390)	(\$131,228)	(\$100,000)	(\$38,100)	(\$100,000)
ALLOCATED OPS BLDG EXPENSES	(\$193,346)	(\$211,647)	(\$160,947)	(\$146,841)	(\$141,489)	(\$204,235)
ALLOCATED INTERNAL G&A	(\$7)	(\$8)	\$91	\$1	\$1	\$1
ALLOCATED SUPPORT SERVICES(G&A)	(\$5,953,608)	(\$5,841,942)	(\$5,608,593)	(\$6,225,251)	(\$5,764,454)	(\$6,429,487)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$7,382,792)	(\$6,776,708)	(\$7,622,760)	(\$8,272,888)	(\$6,994,432)	(\$8,375,038)
TOTAL ALLOCATED EXPENSES	<u>(\$14,201,578)</u>	<u>(\$13,475,982)</u>	<u>(\$14,056,167)</u>	<u>(\$15,345,215)</u>	<u>(\$13,421,733)</u>	<u>(\$15,692,652)</u>

Las Virgenes Municipal Water District
Board of Directors and General Manager Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
General Manager Administration	733	693	689	690	734
General Manager - 100%LVMWD	129	131	244	265	376
Board of Directors	189	222	211	307	248
	1,051	1,046	1,144	1,262	1,358



**Las Virgenes Municipal Water District
Board of Directors and General Manager**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$84,107	\$88,775	\$83,893	\$90,000	\$83,200	\$90,000
6005 Directors' Benefits	63,753	68,794	79,809	71,638	82,395	77,075
6010 Directors' Conference Expenses	34,357	31,716	26,724	25,000	33,000	30,000
6015 Directors' Miscellaneous	504	1,160	563	600	1,500	2,000
6020 Election Expense	0	20,888	0	60,000	60,000	0
Sub-total	\$182,721	\$211,333	\$190,989	\$247,238	\$260,095	\$199,075
PAYROLL EXPENSES						
6100 Staff Salaries	349,358	330,883	336,417	341,255	311,928	344,162
6105 Staff Benefits	146,780	139,941	124,929	120,612	120,531	126,831
6110 Staff Taxes	24,754	30,501	31,512	27,121	16,431	27,140
Sub-total	\$520,892	\$501,325	\$492,858	\$488,988	\$448,890	\$498,133
Net Payroll Expenses	\$520,892	\$501,325	\$492,858	\$488,988	\$448,890	\$498,133
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	0	587	0	0	0
6235 Records Management	52,917	50,991	54,384	51,000	50,000	50,000
Sub-total	\$52,917	\$50,991	\$54,971	\$51,000	\$50,000	\$50,000
PROFESSIONAL SERVICES						
6500 Legal Services	72,000	72,000	72,018	84,000	90,000	90,000
6505 Legal Advertising	8,981	6,914	16,355	9,000	14,365	15,000
6516 Other Professional Services	35,565	23,217	13,625	30,900	32,000	32,000
Sub-total	\$116,546	\$102,131	\$101,998	\$123,900	\$136,365	\$137,000
HUMAN RESOURCES						
6812 Retired Employee Benefits	0	0	9,935	125,000	124,190	165,900
6815 Employee Recognition Function	1,327	4,098	1,349	5,000	5,000	5,000
6830 Training & Prof. Development	7,621	8,762	6,002	10,000	12,000	12,000
6872 Litigation - Outside Services	71,141	75,390	131,237	100,000	38,100	100,000
Sub-total	\$80,089	\$88,250	\$148,523	\$240,000	\$179,290	\$282,900
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	79,669	76,018	116,091	118,000	115,000	126,200
7110 Travel/Misc. Expenses	1,058	724	673	100	5,000	5,000
7135.2 Liability Insurance	0	0	0	31,425	29,791	30,625
7152 LAFCO Charges	15,144	13,198	13,405	15,000	18,500	15,000
Sub-total	\$95,871	\$89,940	\$130,169	\$164,525	\$168,291	\$176,825
OPERATING EXPENSE						
5400 Labor	0	0	22,890	9,613	17,436	11,136
5405.2 Utilities - Telephone	1,959	1,856	1,620	1,800	2,365	3,000
5430 Capital Outlay	0	0	0	0	0	0
Sub-total	\$1,959	\$1,856	\$24,510	\$11,413	\$19,801	\$14,136
TOTAL EXPENSES	\$1,050,995	\$1,045,826	\$1,144,018	\$1,327,064	\$1,262,732	\$1,358,069
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,853	\$5,878	\$6,985	\$5,490	\$5,468	\$6,199
ALLOCATED LEGAL EXPENSES	(\$71,141)	(\$75,390)	(\$131,228)	(\$100,000)	(\$38,100)	(\$100,000)
ALLOCATED INTERNAL G&A	(\$142,119)	(\$122,704)	(\$126,082)	(\$125,769)	(\$125,487)	(\$128,893)
ALLOCATED SUPPORT SERVICES(G&A)	(\$842,588)	(\$853,610)	(\$893,693)	(\$1,106,785)	(\$1,104,613)	(\$1,135,375)
ALLOCATED OPERATIONS SERVICES(G&A)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED EXPENSES	(\$1,050,995)	(\$1,045,826)	(\$1,144,018)	(\$1,327,064)	(\$1,262,732)	(\$1,358,069)

GENERAL MANAGER'S OFFICE

Administration – 701121

FUNCTION

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

OBJECTIVES

1. To manage the business of the District and provide service to its elected public Board of Directors.
2. To update the District's Action Plan.
3. To support District-wide library and records management programs.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
General Manager	1.0	1.0	1.0
Executive Assistant/Clerk of the Board	1.0	-	1.0
TOTAL	2.0	1.0	2.0

The personnel in this section also provide the labor for the General Manager – 100% LVMWD Section (701122).

SIGNIFICANT CHANGES

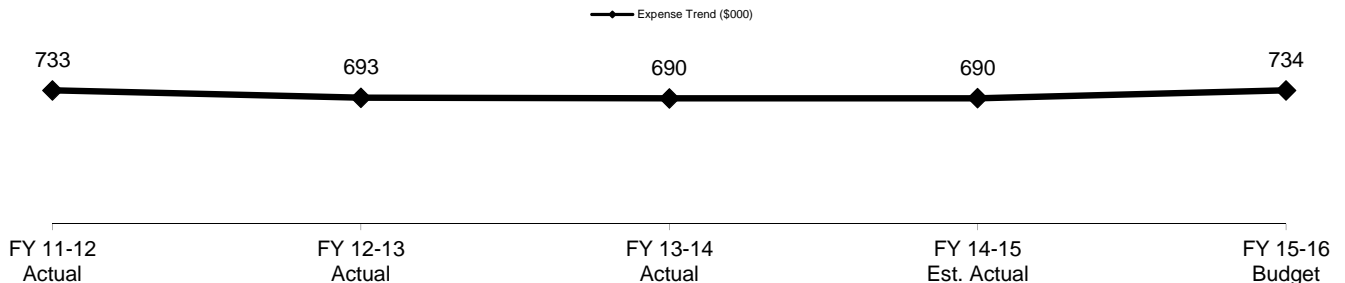
There are no significant changes budgeted for FY15-16, which affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6235 Records Management – District-wide program (5 facilities), library, and off-site storage.
- 6500 Legal Services – Attorneys' retainer fee.
- 6505 Legal Advertising – Misc. notices, call for bids, etc. that are required to be published in the newspaper.
- 6516 Other Professional Services – For General Manager's assistance.
- 6815 Employee Recognition Function – District-wide recognition functions.
- 6830 Training & Professional Development – Training, conference and seminar costs for General Manager and staff.
- 6872 Litigation Outside Services – All litigation, settlements, attorney fees, court costs and legal costs for general litigation that are allocable to both LVMWD and the Joint Powers Authority.
- 7105 Dues, Subscriptions & Memberships – Funds for District-wide organization memberships, dues and subscriptions.
- 7110 Travel/Miscellaneous Staff Expense – Any costs incurred for indirect personnel expenses that are not associated with Training & Professional Development or that cannot be directly charged to an operations/maintenance business unit.

**Las Virgenes Municipal Water District
General Manager
Administration - 701121**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$349,358	\$330,883	\$336,417	\$341,255	\$311,928	\$344,162
6105 Staff Benefits	146,780	139,941	124,929	120,612	120,531	126,831
6110 Staff Taxes	19,815	24,917	26,206	21,466	11,683	21,485
Sub-total	\$515,953	\$495,741	\$487,552	\$483,333	\$444,142	\$492,478
Net Payroll Expenses	\$515,953	\$495,741	\$487,552	\$483,333	\$444,142	\$492,478
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	0	587	0	0	0
6235 Records Management	52,917	50,991	54,384	51,000	50,000	50,000
Sub-total	\$52,917	\$50,991	\$54,971	\$51,000	\$50,000	\$50,000
PROFESSIONAL SERVICES						
6500 Legal Services	72,000	72,000	72,018	84,000	90,000	90,000
6505 Legal Advertising	7,367	4,430	4,045	6,500	6,500	5,000
6516 Other Professional Services	33,558	18,927	0	20,000	20,000	20,000
Sub-total	\$112,925	\$95,357	\$76,063	\$110,500	\$116,500	\$115,000
HUMAN RESOURCES						
6815 Employee Recognition Function	1,327	4,098	1,349	5,000	5,000	5,000
6830 Training & Prof. Development	7,621	8,762	6,002	10,000	12,000	12,000
Sub-total	\$8,948	\$12,860	\$7,351	\$15,000	\$17,000	\$17,000
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	41,694	37,206	40,253	42,000	40,000	43,000
7110 Travel/Misc. Expenses	1,058	724	673	100	5,000	5,000
Sub-total	\$42,752	\$37,930	\$40,926	\$42,100	\$45,000	\$48,000
OPERATING EXPENSE						
5400 Labor	0	0	22,890	9,613	17,436	11,136
5430 Capital Outlay	0	0	0	0	0	0
Sub-total	\$0	\$0	\$22,890	\$9,613	\$17,436	\$11,136
TOTAL EXPENSES						
	\$733,495	\$692,879	\$689,753	\$711,546	\$690,078	\$733,614
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,853	\$5,878	\$6,985	\$5,490	\$5,468	\$6,199
ALLOCATED INTERNAL G&A	(\$152,976)	(\$134,084)	(\$136,186)	(\$139,498)	(\$138,564)	(\$141,190)
ALLOCATED SUPPORT SERVICES	(\$585,372)	(\$564,673)	(\$560,552)	(\$577,538)	(\$556,982)	(\$598,623)



GENERAL MANAGER'S OFFICE

Administration (100% LVMWD) – 701122

FUNCTION

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

PERSONNEL

Personnel costs are budgeted in the Administrative Section (701121).

SIGNIFICANT CHANGES

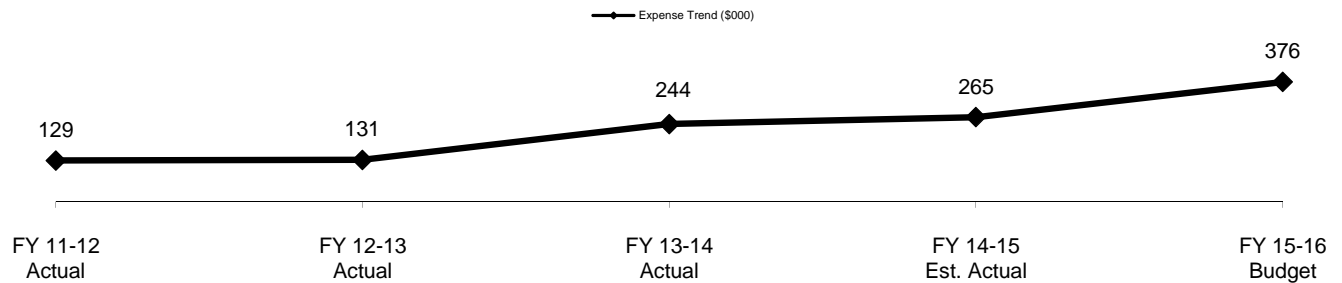
There are no significant changes budgeted for FY15-16, which affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6505 Legal Advertising – Misc. notices, call for bids, etc. that are required to be published in the newspaper.
- 6812 Retired Employee Benefits – Separated from staff benefits; change in FY 2014-15 to improve transparency of costs of retired non-JPA staff.
- 6872 Litigation – Outside Services - All litigation, settlements, attorney fees, court costs and legal costs which are allocable 100% to Las Virgenes Municipal Water District.
- 7105 Dues, Subscriptions & Memberships - Dues and membership in ACWA, CASA, and POWER.
- 7152 LAFCO Charges – District's share of LAFCO operating expense, costs vary each year depending on LAFCO calculation.

**Las Virgenes Municipal Water District
General Manager
Administration (100% LVMWD) - 701122**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PROFESSIONAL SERVICES						
6505 Legal Advertising	\$1,614	\$2,484	\$12,310	\$2,500	\$7,865	\$10,000
6516 Other Professional Services	2,007	0	0	0	0	0
Sub-total	\$3,621	\$2,484	\$12,310	\$2,500	\$7,865	\$10,000
HUMAN RESOURCES						
6812 Retired Employee Benefits	0	0	9,935	125,000	124,190	165,900
6872 Litigation - Outside Services	71,141	75,390	131,237	100,000	38,100	100,000
Sub-total	\$71,141	\$75,390	\$141,172	\$225,000	\$162,290	\$265,900
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	37,975	38,812	75,838	76,000	75,000	83,200
7152 LAFCO Charges	15,144	13,198	13,405	15,000	18,500	15,000
Sub-total	\$53,119	\$52,010	\$89,243	\$91,000	\$93,500	\$98,200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,066	1,322	898	1,200	1,635	2,000
Sub-total	\$1,066	\$1,322	\$898	\$1,200	\$1,635	\$2,000
TOTAL EXPENSES	\$128,947	\$131,206	\$243,623	\$319,700	\$265,290	\$376,100
ALLOCATED EXPENSES						
ALLOCATED LEGAL EXPENSES	(\$71,141)	(\$75,390)	(\$131,228)	(\$100,000)	(\$38,100)	(\$100,000)
ALLOCATED INTERNAL G&A	\$3,317	\$3,968	\$3,739	\$6,455	\$6,176	\$4,751
ALLOCATED SUPPORT SERVICES	(\$61,123)	(\$59,784)	(\$116,134)	(\$226,155)	(\$233,366)	(\$280,851)



BOARD OF DIRECTORS

100% LVMWD – 701112

FUNCTION

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

DIRECTORS

President, MWD Representative	Glen Peterson	Division 2
Vice President	Lee Renger	Division 3
Secretary	Charles Caspary	Division 1
Treasurer	Jay Lewitt	Division 5
Director	Leonard Polan	Division 4

SIGNIFICANT CHANGES

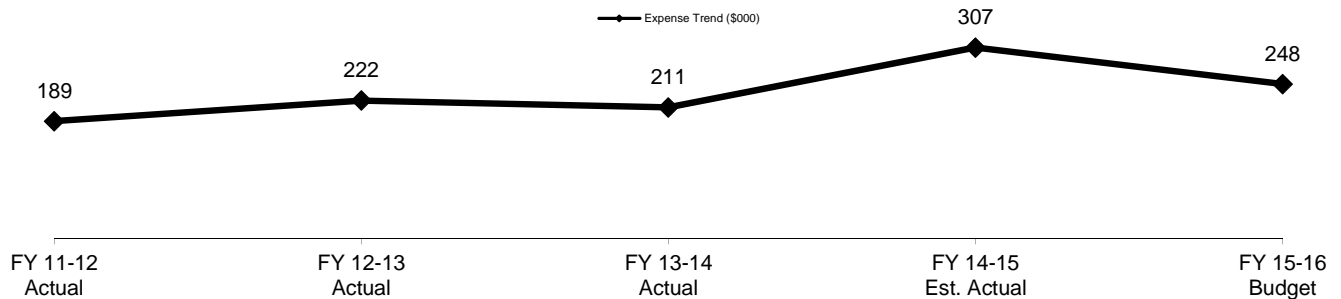
There are no significant changes budgeted for FY15-16, which affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6000 Directors' Per Diem – Per Diem for days worked on behalf of LVMWD.
- 6005 Directors' Benefits – Retirement and medical/dental costs.
- 6010 Directors' Conference Expenses – Costs associated with conference attendance.
- 6015 Directors' Miscellaneous – Costs associated with various special meetings and study sessions.
- 6020 Election Expense – Actual cost is determined by County, based on number of elections held. Increase in FY 2014-15 due to November 2014 elections in Division 2, Division 3 and Division 5.
- 6516 Other Professional Services – Professional Services which do not benefit the Joint Powers Authority. Video recording of Board meetings by a third-party professional.
- 7135.2 Liability Insurance – Public Officials Liability insurance coverage.
- 5405.2 Telephone – Costs associated with fax machines.

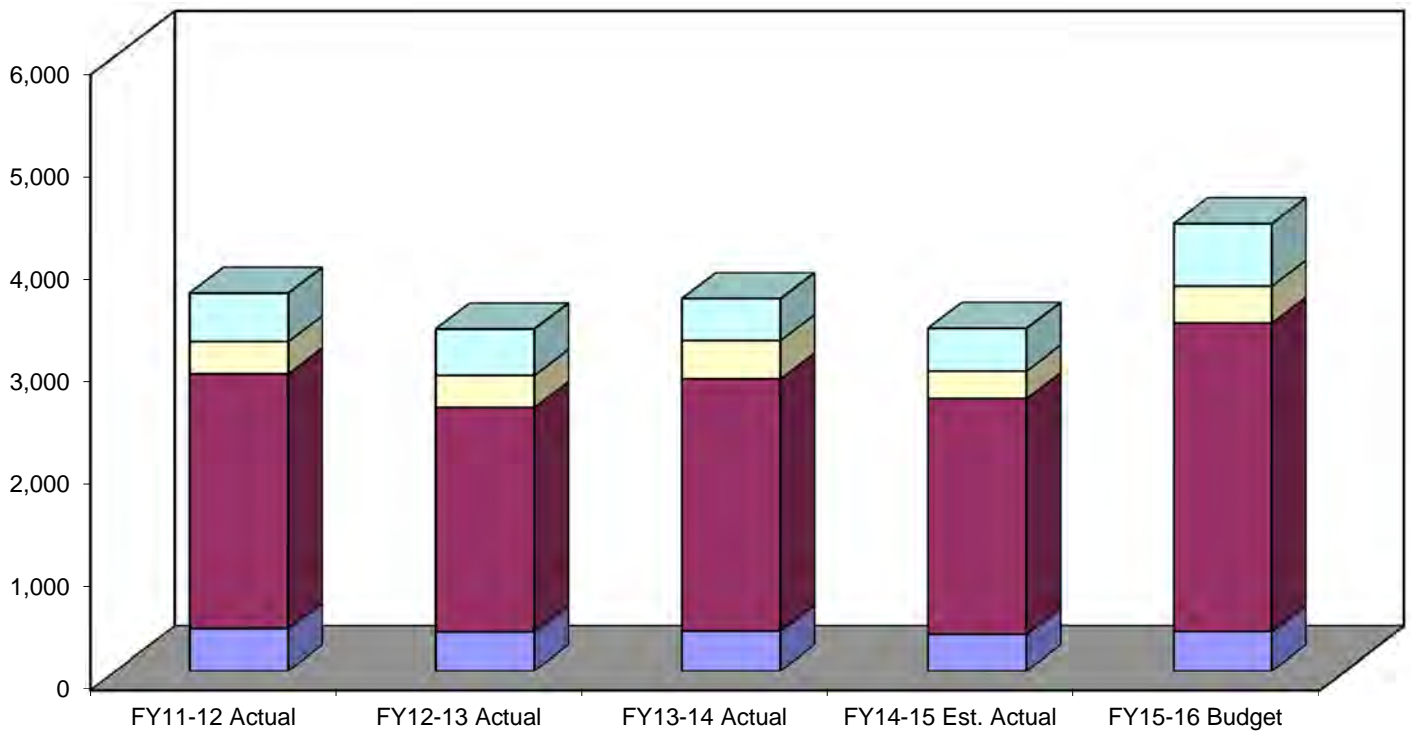
**Las Virgenes Municipal Water District
Board of Directors
100% LVMWD - 701112**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
BOARD EXPENSES						
6000 Directors' Fees	\$84,107	\$88,775	\$83,893	\$90,000	\$83,200	\$90,000
6005 Directors' Benefits	63,753	68,794	79,809	71,638	82,395	77,075
6010 Directors' Conference Expenses	34,357	31,716	26,724	25,000	33,000	30,000
6015 Directors' Miscellaneous	504	1,160	563	600	1,500	2,000
6020 Election Expense	0	20,888	0	60,000	60,000	0
Sub-total	\$182,721	\$211,333	\$190,989	\$247,238	\$260,095	\$199,075
PAYROLL EXPENSES						
6110 Staff Taxes	4,939	5,584	5,306	5,655	4,748	5,655
Sub-total	\$4,939	\$5,584	\$5,306	\$5,655	\$4,748	\$5,655
Net Payroll Expenses	\$4,939	\$5,584	\$5,306	\$5,655	\$4,748	\$5,655
PROFESSIONAL SERVICES						
6516 Other Professional Services	0	4,290	13,625	10,900	12,000	12,000
Sub-total	\$0	\$4,290	\$13,625	\$10,900	\$12,000	\$12,000
OTHER G&A EXPENSES						
7135.2 Liability Insurance	0	0	0	31,425	29,791	30,625
Sub-total	\$0	\$0	\$0	\$31,425	\$29,791	\$30,625
OPERATING EXPENSE						
5405.2 Utilities - Telephone	893	534	722	600	730	1,000
Sub-total	\$893	\$534	\$722	\$600	\$730	\$1,000
TOTAL EXPENSES	\$188,553	\$221,741	\$210,642	\$295,818	\$307,364	\$248,355
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	\$7,540	\$7,412	\$6,365	\$7,274	\$6,901	\$7,546
ALLOCATED SUPPORT SERVICES	(\$196,093)	(\$229,153)	(\$217,007)	(\$303,092)	(\$314,265)	(\$255,901)



Las Virgenes Municipal Water District
Resource Conservation and Public Outreach Summary
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Administration	412	379	388	357	383
Customer Service Administration	230	193	221	325	391
Customer Svc. Operations	1,198	1,086	1,229	1,136	1,219
Meter Service	810	673	778	609	1,192
Customer Service Programs	248	240	234	231	204
Customer Services Total	2,486	2,192	2,462	2,301	3,006
Resource/Watershed Conservation	310	312	368	267	360
Public Information	472	447	408	412	619
	3,680	3,330	3,626	3,337	4,368



■ Administration ■ Customer Services Total ■ Resource/Watershed Conservation ■ Public Information

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$2,102,694	\$2,102,176	\$2,180,729	\$2,282,770	\$2,039,311	\$2,322,650
6102 Staff Overtime	53,238	49,035	35,189	39,623	30,966	41,305
6105 Staff Benefits	1,056,158	1,038,606	1,063,055	1,054,665	910,321	1,021,264
6110 Staff Taxes	168,913	173,941	179,627	187,152	151,259	192,524
Sub-total	\$3,381,003	\$3,363,758	\$3,458,600	\$3,564,210	\$3,131,857	\$3,577,743
6115 Staff Costs Recovered	(1,056,582)	(1,191,803)	(1,064,867)	(1,228,637)	(1,152,600)	(1,438,437)
Net Payroll Expenses	\$2,324,421	\$2,171,955	\$2,393,733	\$2,335,573	\$1,979,257	\$2,139,306
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	13,555	41,491	23,477	40,700	40,650	60,700
6210 Equipment Repairs	0	574	169	500	500	500
6215 Equipment Maintenance	1,349	745	745	1,500	1,500	1,500
6220 Outside Services	83,365	111,085	114,348	235,200	175,200	360,300
6230 Safety Equipment	1,464	2,612	2,333	2,500	2,000	2,500
Sub-total	\$99,733	\$156,507	\$141,072	\$280,400	\$219,850	\$425,500
PROFESSIONAL SERVICES						
6516 Other Professional Services	41,771	6,618	30,458	65,000	55,000	45,000
Sub-total	\$41,771	\$6,618	\$30,458	\$65,000	\$55,000	\$45,000
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	9,123	8,519	4,816	8,725	4,698	15,302
6604 Public Education Program	152,054	182,162	142,080	173,617	223,912	309,581
6606 Community Group Outreach	23,425	5,240	3,226	22,512	16,636	28,672
6608 Intergovernmental Coordination	8,021	9,180	10,447	5,504	16,118	19,544
Sub-total	\$192,623	\$205,101	\$160,569	\$210,358	\$261,364	\$373,099
HUMAN RESOURCES						
6830 Training & Prof. Development	19,210	21,220	17,746	32,000	24,654	34,000
Sub-total	\$19,210	\$21,220	\$17,746	\$32,000	\$24,654	\$34,000
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	150,207	49,694	47,011	95,000	95,000	95,000
7105 Dues/Subscriptions/Memberships	252	483	301	2,100	500	2,100
7110 Travel/Misc. Expenses	358	138	69	500	500	250
7152 LAFCO Charges	0	0	0	0	0	0
Sub-total	\$150,817	\$50,315	\$47,381	\$97,600	\$96,000	\$97,350
OPERATING EXPENSE						
5400 Labor	301,427	355,521	275,129	418,928	279,445	316,500
5405.2 Utilities - Telephone	15,532	19,498	19,174	16,745	19,292	19,300
5415 Outside Services	0	0	0	0	60,000	65,000
Sub-total	\$316,959	\$375,019	\$294,303	\$435,673	\$358,737	\$400,800
MAINTENANCE EXPENSE						
5500 Labor	91,646	225,607	239,883	235,149	227,756	266,593
5510 Supplies/Materials	407,576	104,799	287,692	500,000	90,000	500,000
5515 Outside Services	32,974	7,923	9,395	50,000	20,000	80,000
5530 Capital Outlay	0	0	0	0	0	0
Sub-total	\$532,196	\$338,329	\$536,970	\$785,149	\$337,756	\$846,593
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	2,515	4,380	3,371	6,500	4,000	6,500
Sub-total	\$2,515	\$4,380	\$3,371	\$6,500	\$4,000	\$6,500
TOTAL EXPENSES	\$3,680,245	\$3,329,444	\$3,625,603	\$4,248,253	\$3,336,618	\$4,368,148
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$108,351	\$99,763	\$87,083	\$91,710	\$74,086	\$78,720
ALLOCATED CUSTOMER INFO SYSTEMS	\$330,071	\$286,648	\$243,299	\$269,975	\$289,776	\$283,870
ALLOCATED VEHICLE EXPENSES	\$82,556	\$99,979	\$118,810	\$93,388	\$93,012	\$98,410
ALLOCATED INTERNAL G&A	\$193,418	\$224,107	\$318,956	\$280,505	\$258,361	\$215,730
ALLOCATED SUPPORT SERVICES(G&A)	(\$613,617)	(\$590,468)	(\$586,166)	(\$592,659)	(\$516,884)	(\$662,294)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$3,781,024)	(\$3,449,473)	(\$3,807,585)	(\$4,391,172)	(\$3,534,969)	(\$4,382,584)
TOTAL ALLOCATED EXPENSES	(\$3,680,245)	(\$3,329,444)	(\$3,625,603)	(\$4,248,253)	(\$3,336,618)	(\$4,368,148)

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Administration – 701210

FUNCTION

To provide leadership and direction to assure effective and efficient, contemporary customer service, community outreach, public information, education, planning, conservation, cross-connection control, and watershed activities on behalf of the District.

OBJECTIVES

1. Support the district's stewardship commitment and leadership role within the Malibu Creek Watershed and Southern California environmental community.
2. Lead community outreach, stakeholder engagement, and customer education, to build understanding and support of district operations and strategic direction.
3. Develop and lead strategies that build and enhance partnerships and accord with local governmental agencies, homeowner associations, business groups, NGOs and community leaders.
4. Lead development of budget-based water rates as a key strategy for 20x2020 compliance.
5. Track legislative and regulatory developments at the Federal, State and local levels, for potential impacts for the district. Provide commentary and advocacy of Board issues and positions, on behalf of the district and its customers.
6. Manage the district library and coordinate districtwide memberships, sponsorships, and subscriptions.
7. Represent the district in state and national forums of water, wastewater, water science and water recycling professionals.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Director of Resource Conservation and Public Outreach	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

SIGNIFICANT CHANGES

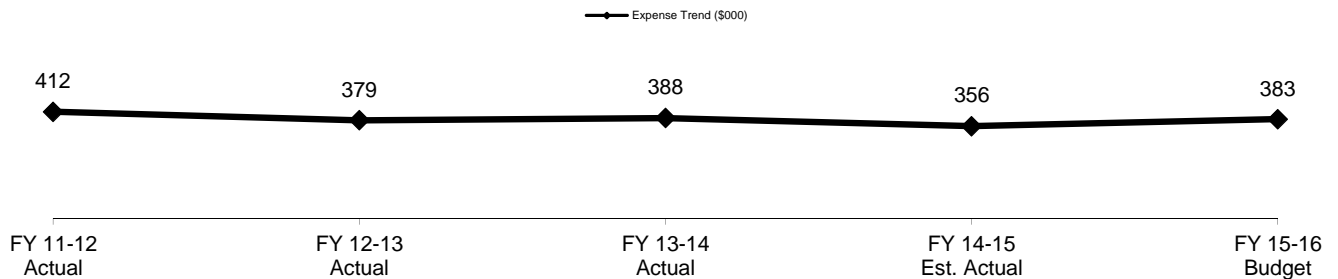
No significant changes are budgeted for FY15-16 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

6830 Training and Professional Development – Includes District share of expenses for staff participation on AWWA Council, ACWA and CASA.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Administration - 701210**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$275,193	\$244,516	\$248,979	\$269,694	\$255,136	\$274,376
6102 Staff Overtime	0	237	(79)	1,137	0	1,219
6105 Staff Benefits	122,529	118,012	118,482	97,423	90,425	96,860
6110 Staff Taxes	17,902	15,905	15,914	17,273	9,582	17,800
Sub-total	\$415,624	\$378,670	\$383,296	\$385,527	\$355,143	\$390,255
6115 Staff Costs Recovered	(7,405)	(1,937)	0	0	(231)	(11,848)
Net Payroll Expenses	\$408,219	\$376,733	\$383,296	\$385,527	\$354,912	\$378,407
HUMAN RESOURCES						
6830 Training & Prof. Development	2,189	581	3,912	3,500	100	3,500
Sub-total	\$2,189	\$581	\$3,912	\$3,500	\$100	\$3,500
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	133	99	0	100	0	100
7110 Travel/Misc. Expenses	328	138	57	250	250	250
Sub-total	\$461	\$237	\$57	\$350	\$250	\$350
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,029	1,336	840	1,200	1,200	1,200
Sub-total	\$1,029	\$1,336	\$840	\$1,200	\$1,200	\$1,200
TOTAL EXPENSES						
	\$411,898	\$378,887	\$388,105	\$390,577	\$356,462	\$383,457
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$159,732)	(\$138,558)	(\$149,083)	(\$146,062)	(\$133,525)	(\$149,451)
ALLOCATED SUPPORT SERVICES	(\$252,166)	(\$240,329)	(\$239,022)	(\$244,515)	(\$222,937)	(\$234,006)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Customer Service Administration – 701220

FUNCTION

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

OBJECTIVES

1. Manage projects and initiatives to assess customer service work processes and identify process improvements, including technology based enhancements to work management, routing, billing and customer information systems and automated meter reading.
2. Manage ongoing assessments of customer needs and satisfaction levels through surveys, forums and other customer feedback instruments to ensure high level service and responsiveness to customer needs.
3. Provide assistance and support in the immediate and long term water supply situation both regionally and statewide putting emphasis on customer contacts, communications, and sustainable conservation.
4. Continue to promote to the Customer base the new technology available utilizing e-billing and on-line payment solutions.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Customer Service Manager	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

SIGNIFICANT CHANGES

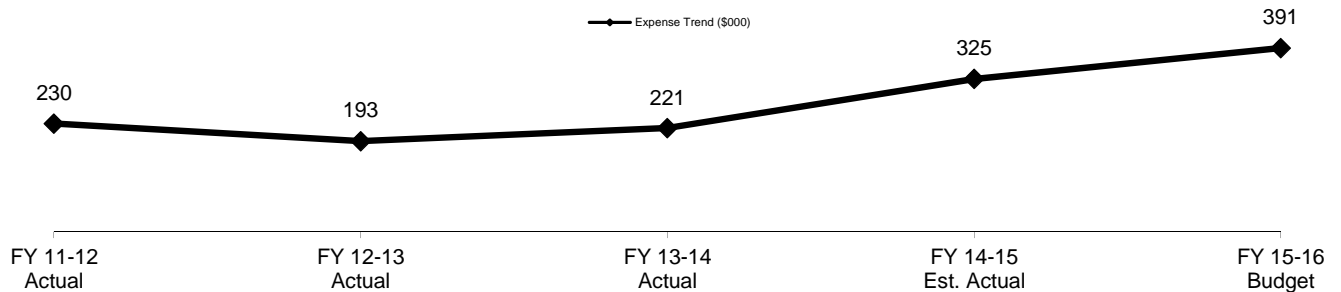
There are no significant changes budgeted for FY15-16 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 6220 Outside Services – Funds for the implementation of enhanced customer products such as consolidated billing, third party notification, and upfront screening of customer applications to prevent fraud and increased uncollectible. Increase functionality of our current CIS system to accommodate Budget-based water rates and monthly billing. This account also funds the hiring of temporary staff to assist with enforcement of the District’s watering restrictions.
- 6516 Other Professional Services - Funds for consulting services to provide assistance and guidance in choosing an AMI/AMR meter reading system that will provide optimum performance based on the needs of the district and our special terrain.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Customer Service Administration - 701220**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$131,988	\$131,836	\$139,336	\$142,701	\$139,059	\$142,701
6102 Staff Overtime	0	0	0	0	0	0
6105 Staff Benefits	50,022	44,621	38,021	37,514	35,705	39,303
6110 Staff Taxes	9,302	9,806	10,337	10,350	8,492	10,475
Sub-total	\$191,312	\$186,263	\$187,694	\$190,565	\$183,256	\$192,479
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$191,312	\$186,263	\$187,694	\$190,565	\$183,256	\$192,479
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	0	27	0	200	150	200
6220 Outside Services	0	0	0	85,000	85,000	160,000
Sub-total	\$0	\$27	\$0	\$85,200	\$85,150	\$160,200
PROFESSIONAL SERVICES						
6516 Other Professional Services	36,943	6,245	30,142	55,000	55,000	35,000
Sub-total	\$36,943	\$6,245	\$30,142	\$55,000	\$55,000	\$35,000
HUMAN RESOURCES						
6830 Training & Prof. Development	1,681	25	2,492	3,000	1,554	3,000
Sub-total	\$1,681	\$25	\$2,492	\$3,000	\$1,554	\$3,000
OPERATING EXPENSE						
5405.2 Utilities - Telephone	244	198	199	300	300	300
Sub-total	\$244	\$198	\$199	\$300	\$300	\$300
TOTAL EXPENSES	\$230,180	\$192,758	\$220,527	\$334,065	\$325,260	\$390,979
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$230,180)	(\$192,758)	(\$220,527)	(\$334,065)	(\$325,260)	(\$390,979)
ALLOCATED OPERATIONS SERVICES	\$0	\$0	\$0	\$0	\$0	\$0



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Customer Service Operations – 701221

FUNCTION

Provide exceptional customer service within our District by efficiently answering telephone calls and offering effective and efficient on-site resolution to customer issues and concerns. Mail approximately 150,000 statements per year. Processing over \$50 million in customer payments. Process requests to initiate and end service, ensuring all customer orders are completed and satisfactorily resolved. Provide emergency notifications to customers when required.

OBJECTIVES

1. Enhance use of the Customer Service Information and Billing system to provide enhanced automated services such as e-billing, on-line payment options, and water usage data.
2. Strengthen delivery and efficiency of Customer Service through process improvements for better coordination between office and field functions, as well as other District units, and providing training for staff.
3. Utilize the District's CIS Collection Process, handling of bad debt accounts, and verification of new customers using Internet services and the capabilities of our CIS.
4. Inform and educate customers on issues of importance using Customer Welcome Packets, Water-Use Surveys and coordination with Public Outreach staff.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Customer Service Operations Supervisor	1.0	1.0	1.0
Customer Service Representative	4.0	4.0	4.0
Receptionist/Office Assistant	1.0	1.0	1.0
Senior Field Customer Service Representative	1.0	-	1.0
Field Customer Service Representative I, II	8.0	7.0	8.0
TOTAL	15.0	13.0	15.0

SIGNIFICANT CHANGES

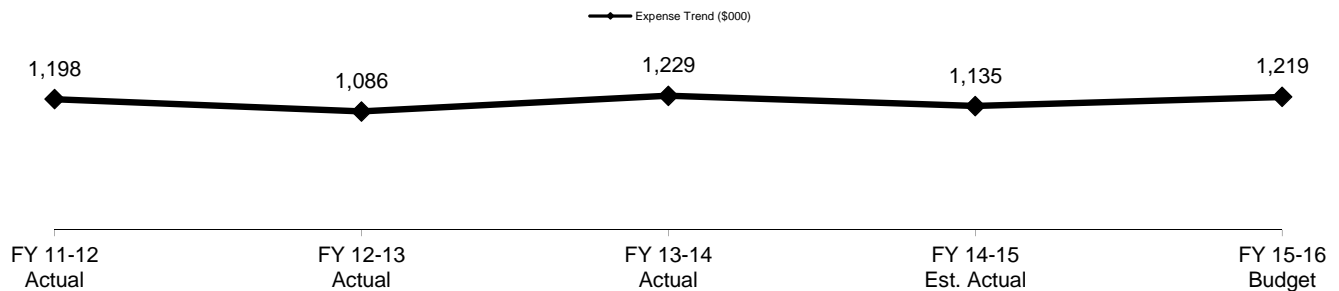
There are no significant changes budgeted for FY15-16 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 5400 Labor – Charges for other divisions who provide assistance for coverage in Customer Service, including the cost of standby calls charged to this account by other units.
- 6200 Forms, Supplies and Postage – Includes bill stock, overdue and disconnection notices, Welcome Packets, Water Survey Packets, Customer Service Satisfaction Surveys, and miscellaneous customer notifications, supplies related to the remittance processor and banking.
- 6215 Equipment Maintenance – Yearly maintenance contracts for equipment used in bill and remittance processing, time stamps and other customer service functions.
- 6220 Outside Services – Annual contract to fold, stuff, post and mail bills and delinquent notices, as well as customer newsletters and notifications at the current unit cost. Yearly cost of contract services and online subscriptions used to locate, identify and collect on bad debt accounts. Broadcast notification through an outside vendor to provide immediate notification of emergency situations for either district customers or staff. Monthly cost for providing online billing and payment options.
- 6830 Training and Professional Development – Attendance at training courses including preparation for Backflow Certification training and/or professional meetings and for attendance of staff at CIS User Conference.
- 7100 Provision for Uncollectible Accts – Annual expense associated with maintaining an appropriate Reserve for uncollectible Accounts Receivable.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Customer Service Operations- 701221**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$816,243	\$836,399	\$871,534	\$914,504	\$826,230	\$932,423
6102 Staff Overtime	46,057	41,256	30,639	24,386	21,410	24,044
6105 Staff Benefits	480,748	486,001	538,557	546,017	464,765	483,722
6110 Staff Taxes	70,907	73,577	76,721	79,484	70,999	80,904
Sub-total	\$1,413,955	\$1,437,233	\$1,517,451	\$1,564,391	\$1,383,404	\$1,521,093
6115 Staff Costs Recovered	(504,406)	(604,031)	(522,685)	(622,159)	(551,564)	(716,474)
Net Payroll Expenses	\$909,549	\$833,202	\$994,766	\$942,232	\$831,840	\$804,619
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	13,555	41,464	23,454	40,000	40,000	60,000
6210 Equipment Repairs	0	574	169	500	500	500
6215 Equipment Maintenance	1,349	745	745	1,500	1,500	1,500
6220 Outside Services	83,365	111,007	114,192	150,000	90,000	200,000
6230 Safety Equip	1,263	2,387	2,122	2,000	2,000	2,000
Sub-total	\$99,532	\$156,177	\$140,682	\$194,000	\$134,000	\$264,000
HUMAN RESOURCES						
6830 Training & Prof. Development	3,766	8,618	3,041	15,000	15,000	15,000
Sub-total	\$3,766	\$8,618	\$3,041	\$15,000	\$15,000	\$15,000
OTHER G&A EXPENSES						
7100 Provision for Uncollectible Accts	150,207	49,694	47,011	95,000	95,000	95,000
Sub-total	\$150,207	\$49,694	\$47,011	\$95,000	\$95,000	\$95,000
OPERATING EXPENSE						
5400 Labor	23,893	21,134	26,067	23,376	42,920	23,722
5405.2 Telephone	10,838	14,403	14,924	12,000	14,200	14,400
Sub-total	\$34,731	\$35,537	\$40,991	\$35,376	\$57,120	\$38,122
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	664	2,392	2,651	2,500	2,500	2,500
Sub-total	664	2,392	2,651	2,500	2,500	2,500
TOTAL EXPENSES	\$1,198,449	\$1,085,620	\$1,229,142	\$1,284,108	\$1,135,460	\$1,219,241
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	\$108,351	\$99,763	\$87,083	\$91,710	\$74,086	\$78,720
ALLOCATED CUSTOMER INFO SYSTEMS	\$330,071	\$286,648	\$243,299	\$269,975	\$289,776	\$283,870
ALLOCATED VEHICLE EXPENSES	\$67,996	\$82,346	\$97,856	\$76,918	\$76,608	\$79,942
ALLOCATED INTERNAL G&A	\$353,866	\$345,714	\$396,645	\$471,247	\$435,896	\$523,115
ALLOCATED OPERATIONS SERVICES	(\$2,058,733)	(\$1,900,091)	(\$2,054,025)	(\$2,193,958)	(\$2,011,826)	(\$2,184,888)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Meter Service – 701224

FUNCTION

To obtain accurate meter readings from all meters in the District for billing and conservation purposes, to verify proper operation of those meters and to maintain all meters and appurtenances in the field.

OBJECTIVES

1. To maintain Automated Meter Reading (AMI/AMR) equipment for safe and efficient recording of water use and to provide leak detection for conservation whenever possible.
2. To enhance meter reading efficiency.
3. To work with Office Customer Service staff to strengthen coordination in resolving customer issues.
4. To verify that the meters and small regulators in service are working properly and accurately.

PERSONNEL

Personnel costs are budgeted in the Customer Service Operations unit. Through the payroll process, staff charges time worked on meter reading to the 5400-Labor account number or time worked on meter maintenance to the 5500-Labor account, as applicable.

SIGNIFICANT CHANGES

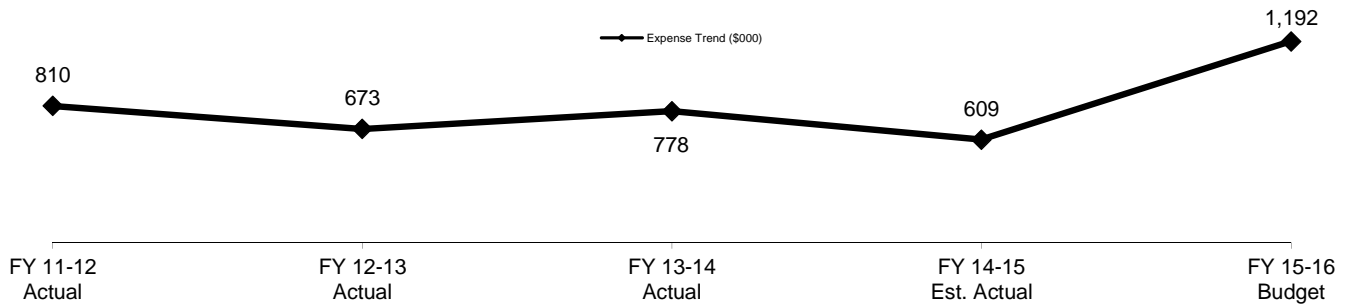
Starting FY14-15 and continuing through FY16-17 there is a large increase in the Supplies/Materials account. The increase is part of a service regulator inspection program. The District is inspecting all 2,800 service regulators; requiring replacement of any regulator over 10 years old. 500 regulators per year are anticipated to be replaced through FY16-17.

LINE ITEM EXPLANATIONS

- 5400 Labor – This account is used to accumulate labor costs associated with meter reading.
- 5415 Outside Services – Cost of hosting AMI meter data service.
- 5500 Labor – This account is used to accumulate labor costs to maintain a reliable meter infrastructure for the district through activities such as the meter reading, meter box replacement and vault inspection program.
- 5510 Supplies/Materials – This account covers purchase of supplies which include parts for incidental repairs of meter and vault services, including meter boxes, ball valves, and pressure regulators from 1" thru 2". 500 pressure regulators per year are part of the regulator inspection program. Meter purchases for change program are included in the CIP, cost to purchase meters for replacing damaged, non-functional, etc. are charged to this account.
- 5515 Outside Services – Funds to hire a contractor to assist in the repairs of vault lids which could include painting, welding or fabrication to bring to OSHA standards, and painting of above ground meters. This account will also cover the testing and replacement process for larger meters within the district.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Meter Service - 701224**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSE						
5400 Labor	\$277,534	\$334,387	\$240,901	\$395,552	\$211,702	\$280,452
5415 Outside Services	\$0	\$0	\$0	\$0	\$60,000	\$65,000
Sub-total	\$277,534	\$334,387	\$240,901	\$395,552	\$271,702	\$345,452
MAINTENANCE EXPENSE						
5500 Labor	91,646	225,607	239,883	235,149	227,756	266,593
5510 Supplies/Materials	407,576	104,799	287,692	500,000	90,000	500,000
5515 Outside Services	32,974	7,923	9,395	50,000	20,000	80,000
Sub-total	\$532,196	\$338,329	\$536,970	\$785,149	\$337,756	\$846,593
TOTAL EXPENSES	\$809,730	\$672,716	\$777,871	\$1,180,701	\$609,458	\$1,192,045
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	\$97,008	\$92,618	\$114,990	\$166,346	\$150,004	\$170,781
ALLOCATED OPERATIONS SERVICES	(\$906,738)	(\$765,334)	(\$892,861)	(\$1,347,047)	(\$759,462)	(\$1,362,826)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Customer Service Programs – 701226

FUNCTION

To provide project management for a variety of programs that directly relate to customer service functions, District compliance requirements, and analytical responsibilities for data supporting customer service. This would include Backflow Prevention, management of the Automated Meter Reading, emergency and scheduled shutdown coordination, support of the District CIS program, data collection, and analysis of customer service functions.

OBJECTIVES

1. Maintain and test backflow prevention throughout the district.
2. Support and provide assistance with the project of selecting an AMI/AMR System .
3. Utilize and improve customer service using the CIS system and new technology.
4. Assist in identifying potential and required changes to business/operations practices and procedures, assists in analyzing and determining how existing jobs and workflow will change, define strategies for transition from old to new procedures, advise and assist personnel in the transition to new software applications or procedures.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Customer Service Programs Supervisor	1.0	1.0	1.0
Compliance Inspector	1.0	1.0	1.0
Cross Connection Inspector	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0

SIGNIFICANT CHANGES

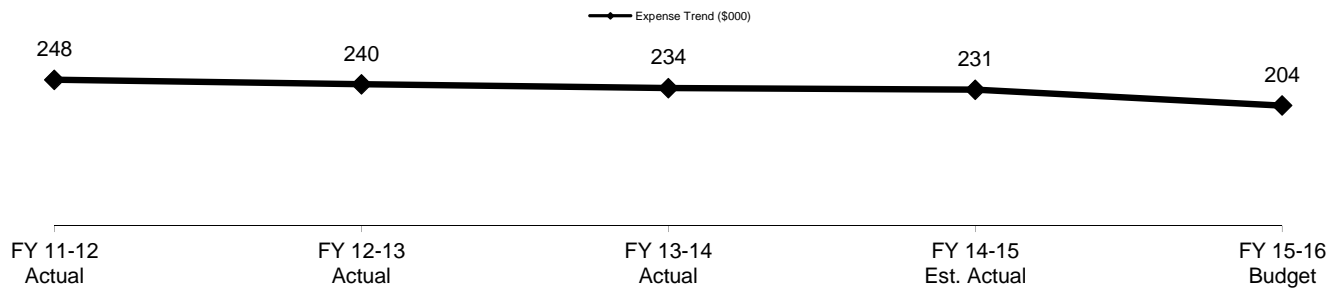
Customer Service is going to be incurring many changes to the programs and processes due to the implementation of Water Budgets and monthly billing which will increase the need to support the systems used within the department.

LINE ITEM EXPLANATIONS

- 5725 Small Tools and Supplies – Funds for purchase of replacement tools used for the repair of backflow prevention assemblies owned by the district.
- 6220 Outside Services - Cost to annually calibrate equipment used to test backflow prevention assemblies.
- 6830 Training and Professional Development – Attendance at training courses/professional meetings.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Customer Service Programs - 701226**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$247,077	\$247,976	\$240,902	\$257,440	\$228,795	\$263,018
6102 Staff Overtime	692	78	156	7,173	7,247	7,369
6105 Staff Benefits	113,782	111,790	103,614	110,894	103,809	103,059
6110 Staff Taxes	22,709	23,205	22,063	24,610	20,154	25,089
Sub-total	\$384,260	\$383,049	\$366,735	\$400,117	\$360,005	\$398,535
6115 Staff Costs Recovered	(140,203)	(145,713)	(142,284)	(207,807)	(156,721)	(214,702)
Net Payroll Expenses	\$244,057	\$237,336	\$224,451	\$192,310	\$203,284	\$183,833
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	78	156	200	200	300
6230 Safety Equip	0	0	0	500	0	500
Sub-total	\$0	\$78	\$156	\$700	\$200	\$800
HUMAN RESOURCES						
6830 Training & Prof. Development	1,064	0	0	2,000	0	2,000
Sub-total	\$1,064	\$0	\$0	\$2,000	\$0	\$2,000
OPERATING EXPENSE						
5400 Labor	0	0	7,638	0	24,823	12,326
5405.2 Utilities - Telephone	829	738	742	1,000	1,000	1,000
Sub-total	\$829	\$738	\$8,380	\$1,000	\$25,823	\$13,326
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	1,851	1,988	720	4,000	1,500	4,000
Sub-total	\$1,851	\$1,988	\$720	\$4,000	\$1,500	\$4,000
TOTAL EXPENSES						
	\$247,801	\$240,140	\$233,707	\$200,010	\$230,807	\$203,959
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$9,707	\$11,755	\$13,969	\$10,980	\$10,936	\$12,269
ALLOCATED INTERNAL G&A	\$122,530	\$99,327	\$113,503	\$130,288	\$122,672	\$146,461
ALLOCATED OPERATIONS SERVICES	(\$380,038)	(\$351,222)	(\$361,179)	(\$341,278)	(\$364,415)	(\$362,689)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Resource/Watershed Conservation – 701223

FUNCTION

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

OBJECTIVES

1. Support district efforts to obtain a fair, scientifically-sound nutrient TMDL and Tapia WRF NPDES permit.
2. Partner with other public agencies and community-based organizations to advance watershed stewardship.
3. Create and implement progressive, effective conservation programs to meet IRP and UWMP targets.
4. Provide scientific analysis and strategic guidance for district operations, programs and projects.
5. Ensure district spray fields are responsibly managed to comply with regulatory requirements.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Resource Conservation Manager	1.0	-	1.0
Environmental Analyst I/II	1.0	1.0	1.0
Water Conservation Coordinator	1.0	1.0	1.0
Field Customer Service Representative I, II	-	-	1.0
TOTAL	3.0	2.0	4.0

SIGNIFICANT CHANGES

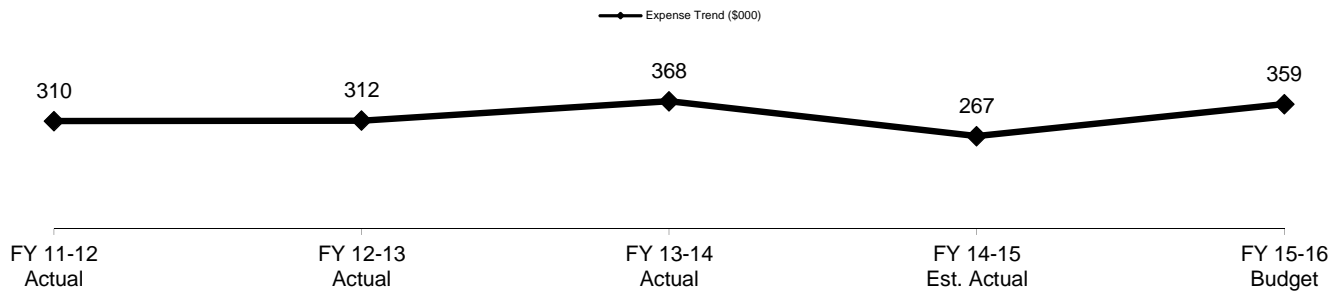
Addition of a Field Customer Service Representative position to assist with the significant increase in activity related to the District's conservation programs.

LINE ITEM EXPLANATIONS

- 6830 Training and Professional Development – Attendance at training courses/professional meetings.
- 7105 Dues/Subscriptions/Memberships. Includes up to \$1,500 for subscription service for online retrieval of professional and scientific journal articles.

**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Resource and Watershed Conservation - 701223**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$326,163	\$332,116	\$350,990	\$359,366	\$290,361	\$378,558
6102 Staff Overtime	2,164	5,713	1,590	3,628	1,471	5,509
6105 Staff Benefits	131,888	141,321	128,324	138,441	110,076	169,539
6110 Staff Taxes	24,476	26,714	28,127	28,268	20,072	32,430
Sub-total	\$484,691	\$505,864	\$509,031	\$529,703	\$421,980	\$586,036
6115 Staff Costs Recovered	(176,663)	(200,309)	(144,735)	(169,779)	(159,860)	(232,650)
Net Payroll Expenses	\$308,028	\$305,555	\$364,296	\$359,924	\$262,120	\$353,386
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	201	225	211	0	0	0
Sub-total	\$201	\$225	\$211	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	482	3,954	1,381	3,500	3,000	3,000
Sub-total	\$482	\$3,954	\$1,381	\$3,500	\$3,000	\$3,000
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	20	0	299	1,500	0	1,500
Sub-total	\$20	\$0	\$299	\$1,500	\$0	\$1,500
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,703	1,980	1,596	1,400	1,776	1,400
Sub-total	\$1,703	\$1,980	\$1,596	\$1,400	\$1,776	\$1,400
TOTAL EXPENSES	\$310,434	\$311,714	\$367,783	\$366,324	\$266,896	\$359,286
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,853	\$5,878	\$6,985	\$5,490	\$5,468	\$6,199
ALLOCATED INTERNAL G&A	\$120,228	\$115,234	\$124,752	\$137,075	\$126,902	\$106,696
ALLOCATED OPERATIONS SERVICES	(\$435,515)	(\$432,826)	(\$499,520)	(\$508,889)	(\$399,266)	(\$472,181)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Information – 701230

FUNCTION

Increase and maintain community awareness and involvement with issues and challenges related to the reliable delivery of potable water, recycled water and wastewater treatment services. Also includes elevating the knowledge of ratepayers, stakeholders and government agencies to the District's conservation and environmental activities.

OBJECTIVES

1. Enhance community awareness of the District's educational and conservation initiatives with significant focus on water supply and related issues consistent with the District's adopted BMPs. Continue public outreach and educational efforts in support of the District's stewardship for the Malibu Creek watershed and in conservation programs.
2. Continuation of community "grass roots" efforts through outreach to homeowner organizations, service clubs, chambers, civic groups, NGOs and others. Includes continuation and updating of District's tour, school and public education programs and building community understanding and support.
3. Maintain strong commitment to media relations, to ensure a clear understanding of the District's efforts and challenges. Includes print and electronic media, with new emphasis on emerging media formats.
4. Continued expansion of intergovernmental relations with local city, school district, county, state and federal governments, keyed to exploring and expanding partnerships and collaborative efforts.
5. Closely monitor, and where appropriate participate in, legislative and regulatory matters important to the District.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Public Affairs and Communications Manager	1.0	1.0	1.0
Public Affairs Associate	2.0	1.0	2.0
TOTAL	3.0	2.0	3.0

SIGNIFICANT CHANGES

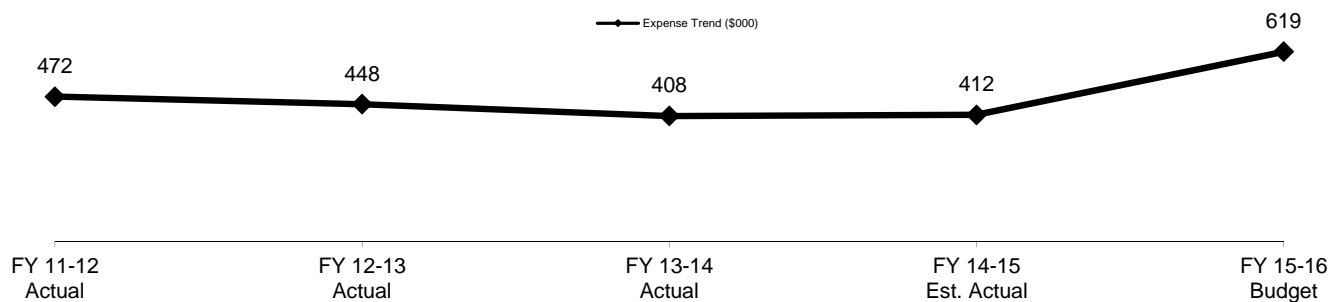
There are no significant changes budgeted for FY15-16 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6516 Other Professional Services – Reflects restructuring of allocations for programs. Technical support through photography and video services, technical writing services, business related exhibits and artwork.
- 6602 School Education Program – Staff support for Outdoor Education, including educational materials. See page AP-2
- 6604 Public Education Program – Includes community outreach (\$15,000); events and activities (\$50,000); printing and production of customer newsletters (\$30,000); web site costs; District brochures and handout materials (\$15,000). See page AP-3
- 6606 Community Group Outreach – 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). 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

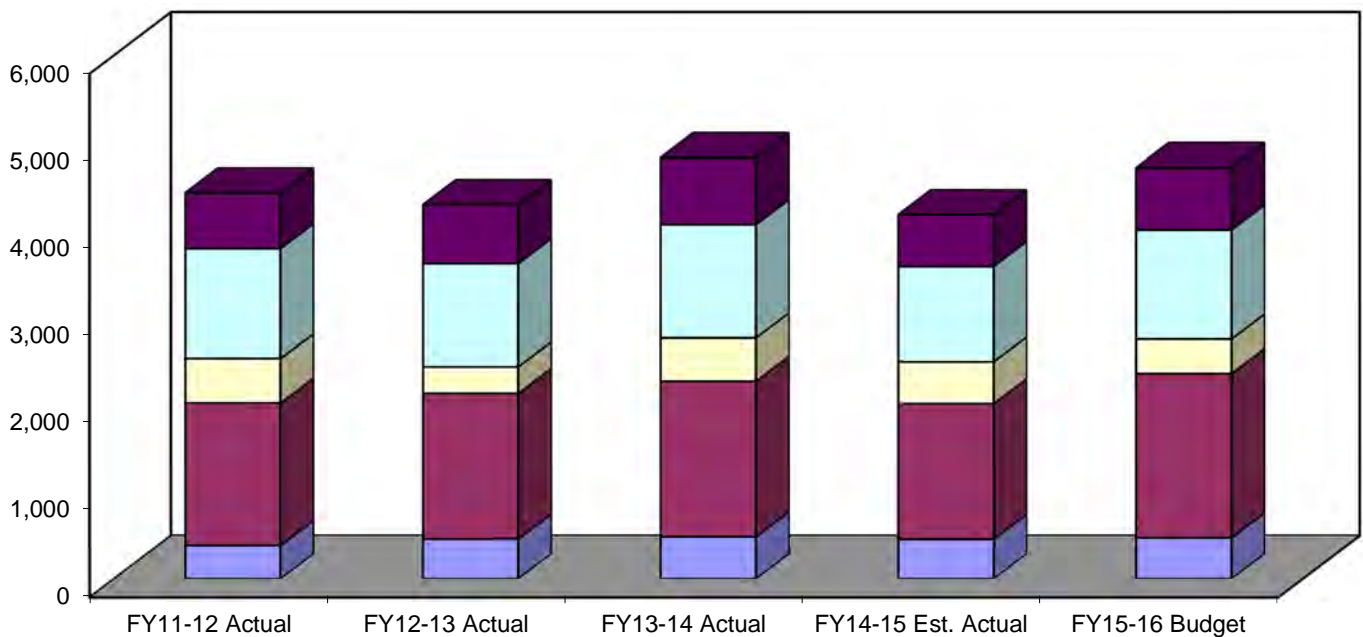
**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Public Information - 701230**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$306,030	\$309,333	\$328,988	\$339,065	\$299,730	\$331,574
6102 Staff Overtime	4,325	1,751	2,883	3,299	838	3,164
6105 Staff Benefits	157,189	136,861	136,057	124,376	105,541	128,781
6110 Staff Taxes	23,617	24,734	26,465	27,167	21,960	25,826
Sub-total	\$491,161	\$472,679	\$494,393	\$493,907	\$428,069	\$489,345
6115 Staff Costs Recovered	(227,905)	(239,813)	(255,163)	(228,892)	(284,224)	(262,763)
Net Payroll Expenses	\$263,256	\$232,866	\$239,230	\$265,015	\$143,845	\$226,582
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	0	0	23	500	500	500
Sub-total	\$0	\$0	\$23	\$500	\$500	\$500
PROFESSIONAL SERVICES						
6516 Other Professional Services	4,828	373	316	10,000	0	10,000
Sub-total	\$4,828	\$373	\$316	\$10,000	\$0	\$10,000
RES CONSER/PUBLIC OUTREACH						
6602 School Education Program	9,123	8,519	4,816	8,725	4,698	15,302
6604 Public Education Program	152,054	182,162	142,080	173,617	223,912	309,581
6606 Community Group Outreach	23,425	5,240	3,226	22,512	16,636	28,672
6608 Intergovernmental Coordination	8,021	9,180	10,447	5,504	16,118	19,544
Sub-total	\$192,623	\$205,101	\$160,569	\$210,358	\$261,364	\$373,099
HUMAN RESOURCES						
6830 Training & Prof. Development	10,028	8,042	6,920	5,000	5,000	7,500
Sub-total	\$10,028	\$8,042	\$6,920	\$5,000	\$5,000	\$7,500
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	99	384	2	500	500	500
7110 Travel/Misc. Expenses	30	0	12	250	250	0
Sub-total	\$129	\$384	\$14	\$750	\$750	\$500
OPERATING EXPENSE						
5400 Labor	0	0	523	0	0	0
5405.2 Utilities - Telephone	889	843	873	845	816	1,000
Sub-total	\$889	\$843	\$1,396	\$845	\$816	\$1,000
TOTAL EXPENSES	\$471,753	\$447,609	\$408,468	\$492,468	\$412,275	\$619,181
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$110,302)	(\$97,470)	(\$61,324)	(\$144,324)	(\$118,328)	(\$190,893)
ALLOCATED SUPPORT SERVICES	(\$361,451)	(\$350,139)	(\$347,144)	(\$348,144)	(\$293,947)	(\$428,288)



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

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Administration	384	457	483	454	472
Fac. Maintenance Admin.	186	200	200	137	156
Electrical/Instrumentation Maint.	271	154	217	117	305
Maintenance	106	101	89	185	155
Building 8 Maintenance	370	390	389	404	409
Building 7 Maintenance	193	212	161	141	204
Fleet Maintenance	500	606	720	564	646
Facilities Maintenance Total	1,626	1,663	1,776	1,548	1,875
Water Administration	114	116	93	74	67
Water Treatment & Production	304	127	285	273	240
Construction	91	60	121	132	90
Water Operations Total	509	303	499	479	397
Reclamation Administration	464	470	475	460	486
Laboratory	591	558	519	472	572
Wastewater Treatment Facility	106	99	172	48	80
Composting Facility	112	70	143	127	124
Water Reclamation Total	1,273	1,197	1,309	1,107	1,262
Planning and Technical Services	638	674	762	593	709
	4,430	4,294	4,829	4,181	4,715



■ Administration ■ Facilities Maintenance Total ■ Water Operations Total ■ Water Reclamation Total ■ Planning and Technical Services

**Las Virgenes Municipal Water District
Facilities and Operations**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$5,476,311	\$5,561,775	\$5,680,874	\$5,837,555	\$5,651,123	\$6,142,032
6102 Staff Overtime	\$240,345	\$250,329	\$344,964	\$173,911	\$274,461	\$179,136
6105 Staff Benefits	\$3,010,203	\$2,890,730	\$2,947,695	\$2,962,185	\$2,632,457	\$2,759,035
6110 Staff Taxes	\$654,425	\$603,217	\$606,816	\$604,218	\$556,797	\$638,217
Sub-total	\$9,381,284	\$9,306,051	\$9,580,349	\$9,577,869	\$9,114,838	\$9,718,420
6115 Staff Costs Recovered	(6,043,763)	(6,273,686)	(6,099,440)	(6,011,925)	(6,100,185)	(6,328,160)
Net Payroll Expenses	\$3,337,521	\$3,032,365	\$3,480,909	\$3,565,944	\$3,014,653	\$3,390,260
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	445	0	81	0	0	0
6220 Outside Services	0	22,386	5,336	0	6,296	0
6225 Radio Maintenance Expense	25,402	17,728	12,244	22,646	10,912	8,184
6230 Safety Equipment	19,077	23,901	17,928	16,243	29,475	18,522
Sub-total	\$44,924	\$64,015	\$35,589	\$38,889	\$46,683	\$26,706
HUMAN RESOURCES						
6830 Training & Prof. Development	18,486	17,856	32,183	44,565	15,390	43,347
Sub-total	\$18,486	\$17,856	\$32,183	\$44,565	\$15,390	\$43,347
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	0	0	477	280	175	280
7110 Travel/Misc. Expenses	763	263	2,116	765	349	665
Sub-total	\$763	\$263	\$2,593	\$1,045	\$524	\$945
OPERATING EXPENSE						
5405.1 Utilities - Energy	127,023	128,967	133,464	131,700	128,000	131,000
5405.2 Utilities - Telephone	80,192	81,519	101,111	101,032	101,423	104,178
5405.3 Utilities - Gas	21,251	19,868	24,975	21,500	20,459	21,986
5405.4 Utilities - Water	12,770	13,851	15,953	13,190	15,017	15,618
Sub-total	\$241,236	\$244,205	\$275,503	\$267,422	\$264,899	\$272,782
MAINTENANCE EXPENSE						
5500 Labor	153,593	135,408	132,191	135,785	148,964	156,390
5510 Supplies/Materials	112,334	87,349	131,900	96,950	74,863	96,500
5510.1 Fuel	104,484	119,749	161,331	126,900	128,522	130,837
5515 Outside Services	282,471	376,211	386,314	284,746	292,986	330,053
5520 Permits/Fee	9,704	9,727	6,086	12,611	12,486	12,515
5530 Capital Outlay	3,300	65,541	3,747	14,000	9,300	35,000
6255 Rental Charge - Vehicles	103,150	121,135	141,976	128,000	146,159	164,686
Sub-total	\$769,036	\$915,120	\$963,545	\$798,992	\$813,280	\$925,981
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	18,045	20,156	38,666	28,311	25,462	54,893
Sub-total	18,045	20,156	38,666	28,311	25,462	54,893
TOTAL EXPENSES	\$4,430,011	\$4,293,980	\$4,828,988	\$4,745,168	\$4,180,891	\$4,714,914
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	(\$108,351)	(\$99,763)	(\$87,083)	(\$91,710)	(\$74,086)	(\$78,720)
ALLOCATED LABORATORY EXPENSES	(\$600,684)	(\$570,289)	(\$532,731)	(\$600,236)	(\$483,259)	(\$583,893)
ALLOCATED VEHICLE EXPENSES	(\$92,262)	(\$111,733)	(\$132,779)	(\$104,368)	(\$103,948)	(\$110,808)
ALLOCATED OPS BLDG EXPENSES	(\$193,346)	(\$211,647)	(\$160,947)	(\$146,841)	(\$141,489)	(\$204,235)
ALLOCATED INTERNAL G&A	\$890,308	\$857,648	\$764,651	\$952,091	\$846,209	\$1,074,931
ALLOCATED SUPPORT SERVICES(G&A)	(\$723,908)	(\$830,961)	(\$864,924)	(\$872,388)	(\$764,855)	(\$819,735)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$3,601,768)	(\$3,327,235)	(\$3,815,175)	(\$3,881,716)	(\$3,459,463)	(\$3,992,454)
TOTAL ALLOCATED EXPENSES	(\$4,430,011)	(\$4,293,980)	(\$4,828,988)	(\$4,745,168)	(\$4,180,891)	(\$4,714,914)

FACILITIES AND OPERATIONS

Administration – 701310

FUNCTION

To provide direction in the administration of department programs; to oversee the functions of the Water, Reclamation, Facilities Maintenance and Technical Services divisions. This oversight includes day-to-day operations; strategic planning and goal setting; operations, maintenance and capital improvements budgeting; resolution of technical issues and review of capital facilities planning, design and construction.

OBJECTIVES

1. Meet all regulatory requirements while providing reliable and high quality service.
2. Provide for on-going fiscal and performance evaluation of operations and maintenance activities.
3. Develop and implement programs that provide for the preservation and replacement of district assets.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Director of Facilities and Operations	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

SIGNIFICANT CHANGES

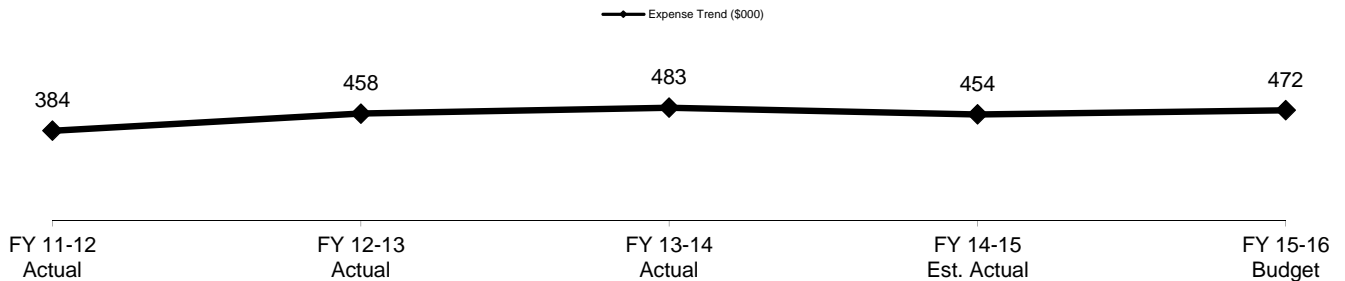
No significant changes are proposed for FY 15-16.

LINE ITEM EXPLANATIONS

- 6830 Training & Professional Development – Funds to attend conferences and seminars.
- 5405.2 Telephone – Funds for Department Head’s cellular phone.
- 6220 FY 12-13 Outside Services expenditure was for temporary filing and clerical support.

**Las Virgenes Municipal Water District
Facilities and Operations
Administration - 701310**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$241,289	\$291,026	\$301,462	\$324,356	\$317,384	\$322,356
6102 Staff Overtime	0	0	0	0	0	0
6105 Staff Benefits	109,268	134,847	146,143	117,220	107,616	119,177
6110 Staff Taxes	24,376	25,365	26,185	21,693	20,913	21,650
Sub-total	\$374,933	\$451,238	\$473,790	\$463,269	\$445,913	\$463,183
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$374,933	\$451,238	\$473,790	\$463,269	\$445,913	\$463,183
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	1,440	0	0	0	0
Sub-total	\$0	\$1,440	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	7,672	3,712	5,820	7,150	7,000	7,150
Sub-total	\$7,672	\$3,712	\$5,820	\$7,150	\$7,000	\$7,150
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	0	0	477	280	175	280
7110 Travel/Misc. Expenses	348	209	1,989	490	225	390
Sub-total	\$348	\$209	\$2,466	\$770	\$400	\$670
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,155	920	837	840	840	840
Sub-total	\$1,155	\$920	\$837	\$840	\$840	\$840
TOTAL EXPENSES						
	\$384,108	\$457,519	\$482,913	\$472,029	\$454,153	\$471,843
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,853	\$5,878	\$6,985	\$5,490	\$5,468	\$6,199
ALLOCATED INTERNAL G&A	\$97,115	\$110,778	\$118,526	\$120,803	\$109,160	\$134,348
ALLOCATED SUPPORT SERVICES	(\$486,076)	(\$574,175)	(\$608,424)	(\$598,322)	(\$568,781)	(\$612,390)



FACILITIES AND OPERATIONS

Facilities Maintenance Administration – 701320

FUNCTION

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

OBJECTIVES

1. Focus on infrastructure management, provide day to day oversight and management of the facilities maintenance crews including maintenance, electrical/instrumentation and fleet maintenance activities; manage the Facilities sections' budgets utilizing various methods, including computerized maintenance manager system reports and other financial reports.
2. Provide long range planning of various projects including CIP and "in-house" projects as the District nears build-out and focus shifts to infrastructure and equipment maintenance.
3. Continue to implement CIP Maintenance Programs and preventive maintenance activities.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Water System and Facilities Manager	0.7	0.7	0.7
Secretary	0.5	-	-
TOTAL	1.2	0.7	0.7

SIGNIFICANT CHANGES

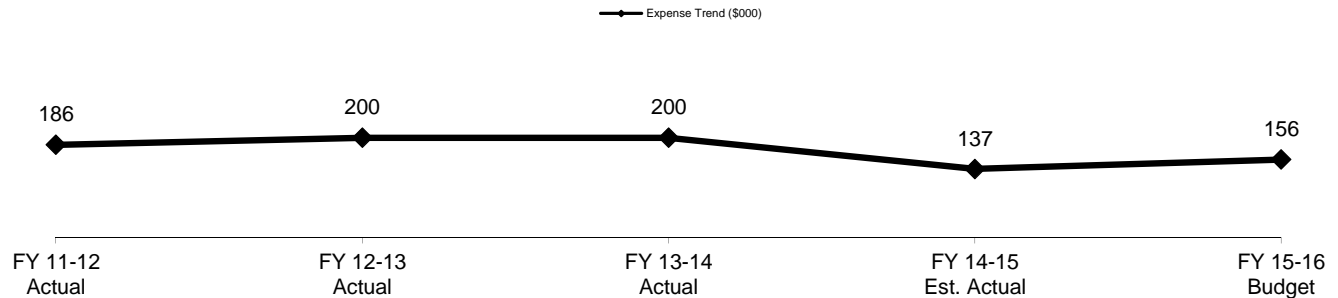
Reassignment of the Secretary position, from Facilities Maintenance Administration and Water Administration to Planning and Technical Services. This aligns the Budget with the District Organization chart. There is no change in costs, or in total positions due to this reassignment.

LINE ITEM EXPLANATIONS

6830 Training & Prof. Development – Funds to attend conferences and seminars.

**Las Virgenes Municipal Water District
Facilities and Operations
Facilities Maintenance Administration - 701320**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$119,635	\$130,405	\$126,912	\$140,422	\$100,440	\$107,939
6102 Staff Overtime	0	0	0	569	0	0
6105 Staff Benefits	53,479	56,814	57,676	57,764	28,938	38,837
6110 Staff Taxes	12,419	12,566	12,370	11,842	7,522	9,035
Sub-total	\$185,533	\$199,785	\$196,958	\$210,597	\$136,900	\$155,811
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$185,533	\$199,785	\$196,958	\$210,597	\$136,900	\$155,811
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	0	2,668	0	0	0
6225 Radio Maintenance Expense	0	0	0	0	0	0
Sub-total	\$0	\$0	\$2,668	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	134	125	126	250	250	250
Sub-total	\$134	\$125	\$126	\$250	\$250	\$250
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	171	138	140	144	144	144
Sub-total	\$171	\$138	\$140	\$144	\$144	\$144
TOTAL EXPENSES	\$185,838	\$200,048	\$199,892	\$210,991	\$137,294	\$156,205
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$3,402	\$4,120	\$4,896	\$3,849	\$3,833	\$4,326
ALLOCATED INTERNAL G&A	\$48,592	\$52,618	\$51,712	\$59,226	\$54,947	\$46,814
ALLOCATED SUPPORT SERVICES	(\$237,832)	(\$256,786)	(\$256,500)	(\$274,066)	(\$196,074)	(\$207,345)



FACILITIES AND OPERATIONS

Electrical and Instrumentation – 701326

FUNCTION

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

OBJECTIVES

1. Continue the implementation of an automated maintenance management system (AMMS).
2. Provide cross training, technical training and work or project team opportunities for staff to build employee skills and competencies.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Electrical/Instrumentation Maintenance Supervisor	1.0	1.0	1.0
Senior Electrical/Instrumentation Technician	1.0	-	1.0
Electrical/Instrumentation Technician I, II	4.0	5.0	4.0
SCADA Analyst	-	-	1.0
TOTAL	6.0	6.0	7.0

SIGNIFICANT CHANGES

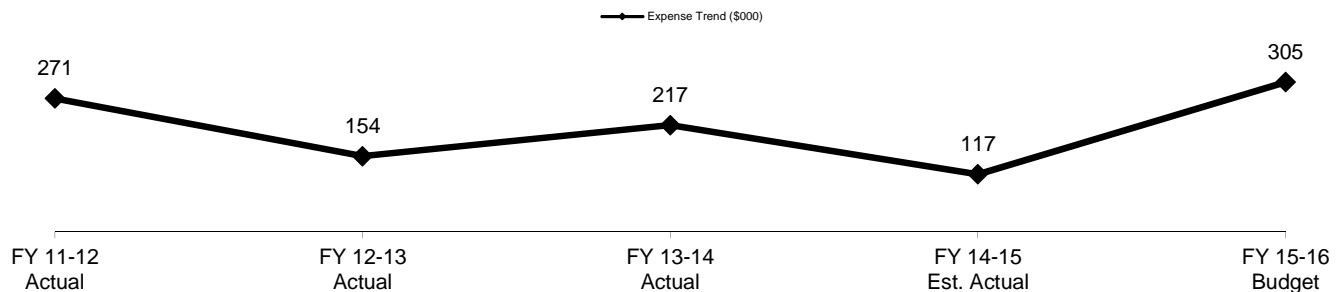
A vacant Water Worker I,II position will be transferred from the Construction unit as part of the IT Assessment Report implementation, in FY15-16. This position will be upgraded to a SCADA Analyst position.

LINE ITEM EXPLANATIONS

- 6225 Radio Maintenance –Funding for radio system maintenance and repair.
- 6230 Safety Equipment – Used to purchase and maintain safety equipment and electrical safety equipment.
- 6830 Training & Professional Development – Funds to provide training for section employees. Training also includes funds to bring trainers to the District on various maintenance issues. FY 15-16 budget request includes AB programming courses (\$10K) and Wonderware software training (\$6K).
- 5725 Supplies and Small Tools – Funds to purchase small tools and various consumables used by the staff which need to be allocated to both Las Virgenes and Joint Powers Authority budgets. In addition to status quo purchases, the FY15-16 request includes funds for a scope meter (\$5K).
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.

**Las Virgenes Municipal Water District
Facilities and Operations
Electrical/Instrumentation Maintenance - 701326**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$568,285	\$516,973	\$448,066	\$507,298	\$501,588	\$641,182
6102 Staff Overtime	11,058	17,077	18,913	16,316	9,168	19,519
6105 Staff Benefits	315,244	283,749	264,337	262,832	262,471	289,188
6110 Staff Taxes	67,546	63,594	54,039	58,976	54,162	74,562
Sub-total	\$962,133	\$881,393	\$785,355	\$845,422	\$827,389	\$1,024,451
6115 Staff Costs Recovered	(730,944)	(763,191)	(610,095)	(595,338)	(739,419)	(767,761)
Net Payroll Expenses	\$231,189	\$118,202	\$175,260	\$250,084	\$87,970	\$256,690
OFFICE EQUIPMENT & POSTAGE						
6225 Radio Maintenance Expense	25,402	17,728	12,244	22,646	10,912	8,184
6230 Safety Equipment	3,791	6,963	3,309	2,507	2,500	2,507
Sub-total	\$29,193	\$24,691	\$15,553	\$25,153	\$13,412	\$10,691
HUMAN RESOURCES						
6830 Training & Prof. Development	3,218	1,063	10,831	20,475	3,840	21,037
Sub-total	\$3,218	\$1,063	\$10,831	\$20,475	\$3,840	\$21,037
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	80	0	0	75	75	75
Sub-total	\$80	\$0	\$0	\$75	\$75	\$75
OPERATING EXPENSE						
5405.2 Utilities - Telephone	2,188	1,910	1,689	1,908	1,825	1,830
Sub-total	\$2,188	\$1,910	\$1,689	\$1,908	\$1,825	\$1,830
MAINTENANCE EXPENSE						
5515 Outside Services	0	0	0	1,200	0	1,200
Sub-total	\$0	\$0	\$0	\$1,200	\$0	\$1,200
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	5,539	7,713	13,502	10,300	9,900	13,118
Sub-total	\$5,539	\$7,713	\$13,502	\$10,300	\$9,900	\$13,118
TOTAL EXPENSES	\$271,407	\$153,579	\$216,835	\$309,195	\$117,022	\$304,641
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$43,679	\$52,897	\$62,861	\$49,411	\$49,212	\$36,871
ALLOCATED INTERNAL G&A	\$12,517	\$76,511	\$41,835	\$55,294	\$58,711	\$50,206
ALLOCATED OPERATIONS SERVICES	(\$327,603)	(\$282,987)	(\$321,531)	(\$413,900)	(\$224,945)	(\$391,718)



FACILITIES AND OPERATIONS

Maintenance – 701321

FUNCTION

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

OBJECTIVES

1. Continue the optimization of the automated maintenance management system (AMMS).
2. Provide cross training, technical training and work or project team opportunities for staff to build employee skills and competencies.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Facilities Maintenance Supervisor	1.0	1.0	1.0
Senior Maintenance Mechanic	1.0	-	1.0
Maintenance Mechanic I,II	5.0	6.0	5.0
Facilities Maintenance Worker	1.0	1.0	1.0
TOTAL	8.0	8.0	8.0

SIGNIFICANT CHANGES

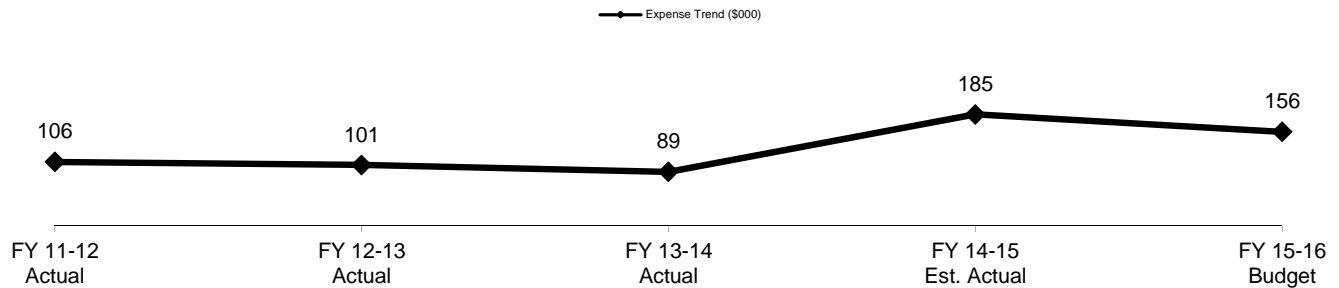
No significant changes are proposed for FY 15-16.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Used to purchase and maintain safety equipment such as crane slings.
- 6830 Training & Professional Development – Funds to provide training for section employees.
- 5725 Supplies and Small Tools – Funds to purchase small tools and various consumables used by the maintenance staff which need to be allocated to both Las Virgenes and Joint Powers Authority budgets.
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.

**Las Virgenes Municipal Water District
Facilities and Operations
Maintenance - 701321**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$567,253	\$605,330	\$623,523	\$633,452	\$629,797	\$680,576
6102 Staff Overtime	7,773	12,166	18,659	20,329	10,728	21,963
6105 Staff Benefits	344,215	346,407	354,031	358,598	346,465	325,330
6110 Staff Taxes	68,775	67,794	68,902	71,736	65,933	77,162
Sub-total	\$988,016	\$1,031,697	\$1,065,115	\$1,084,115	\$1,052,923	\$1,105,031
6115 Staff Costs Recovered	(896,985)	(942,899)	(1,000,123)	(1,000,850)	(919,944)	(972,491)
Net Payroll Expenses	\$91,031	\$88,798	\$64,992	\$83,265	\$132,979	\$132,540
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	4,247	2,457	5,377	4,200	19,000	4,200
Sub-total	\$4,247	\$2,457	\$5,377	\$4,200	\$19,000	\$4,200
HUMAN RESOURCES						
6830 Training & Prof. Development	2,646	1,608	6,681	7,750	1,500	6,000
Sub-total	\$2,646	\$1,608	\$6,681	\$7,750	\$1,500	\$6,000
OPERATING EXPENSE						
5405.2 Utilities - Telephone	2,096	2,163	2,232	2,300	2,240	2,244
Sub-total	\$2,096	\$2,163	\$2,232	\$2,300	\$2,240	\$2,244
MAINTENANCE EXPENSE						
5500 Labor	888	111	0	568	20,844	621
Sub-total	\$888	\$111	\$0	\$568	\$20,844	\$621
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	4,964	5,612	10,119	8,000	8,000	10,000
Sub-total	\$4,964	\$5,612	\$10,119	\$8,000	\$8,000	\$10,000
TOTAL EXPENSES	\$105,872	\$100,749	\$89,401	\$106,083	\$184,563	\$155,605
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$72,899	\$88,284	\$104,912	\$82,464	\$82,133	\$123,013
ALLOCATED INTERNAL G&A	\$22,217	(\$7,612)	(\$1,877)	\$2,190	(\$11,642)	\$2,384
ALLOCATED OPERATIONS SERVICES	(\$200,988)	(\$181,421)	(\$192,436)	(\$190,737)	(\$255,054)	(\$281,002)



FACILITIES AND OPERATIONS

Building 8 Maintenance – 701001

FUNCTION

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

SIGNIFICANT CHANGES

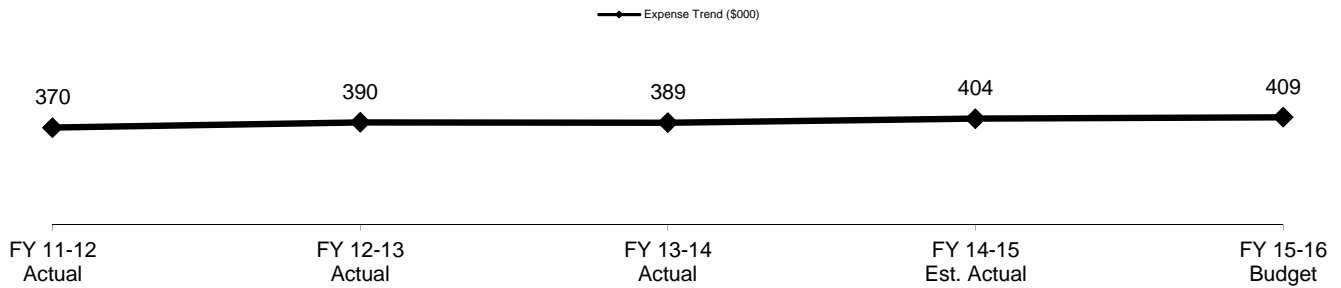
There are no significant changes budgeted for FY15-16 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 5510 Supplies/Materials – Funds to purchase items necessary to maintain headquarters building.
- 5515 Outside Services – Funds to provide for janitorial service, air conditioning maintenance, computerized building management systems, refuse collection and other services required to maintain the building.
- 5530 Capital Outlay – No capital request for FY 15-16.

**Las Virgenes Municipal Water District
Facilities and Operations
Building 8 Maintenance - 701001**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSE						
5405.1 Utilities - Energy	\$102,607	\$105,211	\$108,625	\$106,600	\$103,000	\$105,000
5405.2 Utilities - Telephone	65,750	68,323	87,974	87,960	87,000	89,532
5405.3 Utilities - Gas	15,938	14,901	19,246	16,200	15,344	16,650
5405.4 Utilities - Water	3,852	4,092	5,784	5,000	4,517	4,980
Sub-total	\$188,147	\$192,527	\$221,629	\$215,760	\$209,861	\$216,162
MAINTENANCE EXPENSE						
5500 Labor	69,454	64,298	62,595	62,991	71,523	68,560
5510 Supplies/Materials	13,955	9,102	20,398	15,000	14,500	14,500
5515 Outside Services	98,128	116,575	83,992	103,664	101,000	109,565
5520 Permits/Fee	0	0	0	3,020	200	200
5530 Capital Outlay	0	7,075	0	11,000	6,500	0
Sub-total	\$181,537	\$197,050	\$166,985	\$195,675	\$193,723	\$192,825
TOTAL EXPENSES	\$369,684	\$389,577	\$388,614	\$411,435	\$403,584	\$408,987
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$173,430)	(\$173,909)	(\$181,640)	(\$188,934)	(\$185,546)	(\$196,705)
ALLOCATED OPERATIONS SERVICES	(\$196,254)	(\$215,668)	(\$206,974)	(\$222,501)	(\$218,038)	(\$212,282)



FACILITIES AND OPERATIONS

Building 7 and Yard Maintenance – 701002

FUNCTION

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

SIGNIFICANT CHANGES

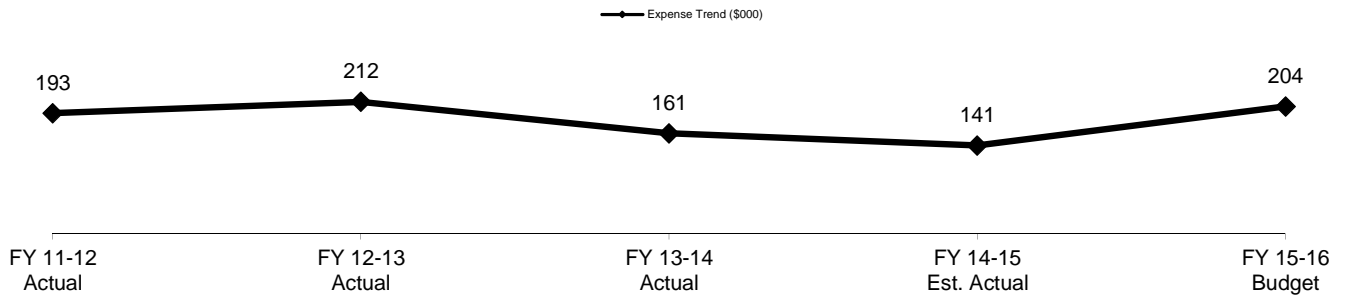
No significant changes are proposed for FY 15-16.

LINE ITEM EXPLANATIONS

- 5510 Supplies/Materials – Funds to purchase items necessary to maintain the Operations building and yard. Unanticipated expenditures in FY11-12 were for air conditioner repair and maintenance.
- 5515 Outside Services – Funds to provide for janitor, air conditioning maintenance, refuse collection and other services required to maintain the building. FY 15-16 request includes \$20K for truck garage door opener.
- 5520 Permits/Fee – South Coast Air Quality Management District (SCAQMD) fees for internal combustion engine (ICE) backup generators, spray booth, and fuel dispensing system.
- 5530 Capital Outlay – Funds requested for new carpeting and cubicle replacement (\$30,000).

**Las Virgenes Municipal Water District
Facilities and Operations
Building 7 and Yard Maintenance - 701002**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING EXPENSE						
5405.1 Utilities - Energy	\$24,416	\$23,756	\$24,839	\$25,100	\$25,000	\$26,000
5405.2 Utilities - Telephone	808	962	617	588	739	756
5405.3 Utilities - Gas	5,313	4,967	5,729	5,300	5,115	5,336
5405.4 Utilities - Water	8,918	9,759	10,169	8,190	10,500	10,638
Sub-total	\$39,455	\$39,444	\$41,354	\$39,178	\$41,354	\$42,730
MAINTENANCE EXPENSE						
5500 Labor	55,784	42,865	44,765	45,001	44,035	51,413
5510 Supplies/Materials	25,960	8,797	6,695	10,000	6,300	10,000
5515 Outside Services	69,972	60,931	64,654	50,382	44,500	64,788
5520 Permits/Fee	2,175	2,007	2,268	2,280	5,300	5,304
5530 Capital Outlay	0	57,603	1,212	0	0	30,000
Sub-total	\$153,891	\$172,203	\$119,594	\$107,663	\$100,135	\$161,505
TOTAL EXPENSES	\$193,346	\$211,647	\$160,948	\$146,841	\$141,489	\$204,235
ALLOCATED EXPENSES						
ALLOCATED OPS BLDG EXPENSES	(\$193,346)	(\$211,647)	(\$160,947)	(\$146,841)	(\$141,489)	(\$204,235)
ALLOCATED INTERNAL G&A	\$79,068	\$51,263	\$61,831	\$65,931	\$61,313	\$74,992
ALLOCATED OPERATIONS SERVICES	(\$79,068)	(\$51,263)	(\$61,832)	(\$65,931)	(\$61,313)	(\$74,992)



FACILITIES AND OPERATIONS

Fleet Maintenance – 701325

FUNCTION

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

OBJECTIVES

1. Continue to periodically field test emergency equipment such as portable generators to assure readiness.
2. Enhance the use of the computerized fleet maintenance system to allow scheduling of routine maintenance and track costs associated with fleet maintenance.
3. Properly inspect and maintain the district's fuel systems.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Fleet Technician	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

SIGNIFICANT CHANGES

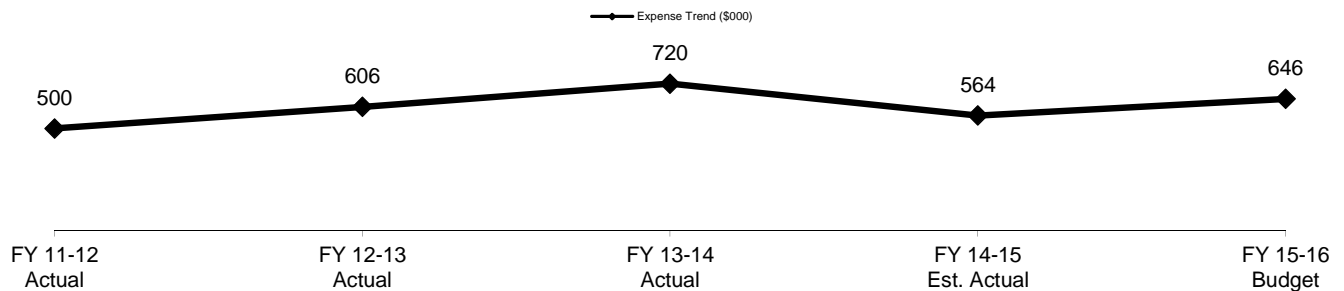
No significant changes are proposed for FY 15-16.

LINE ITEM EXPLANATIONS

- 6115 Staff Cost Recovered – This account is used to accrue direct charges time by the Fleet Technician when performing service for operating business units.
- 5500 Labor – This account is used to accrue the time general unit employees spend assisting the Fleet Technician, such as chauffeuring vehicles to vendors.
- 5510 Supplies/Materials – Funds are used to purchase supplies and parts, such as oil filters, windshield wipers and tires used on all District vehicles.
- 5510.1 Fuel – Funds are used to purchase gasoline and diesel fuel for District vehicles and equipment. Increased fuel costs reflect retail fuel purchase cost differential while underground fuel tanks are being repaired.
- 5515 Outside Services – Costs for vendors to repair major work on vehicles, such as engine repairs, upholstery, window glass, lifts and compressors, etc.
- 5520 Permits/Fees – Underground storage tank fees, California Highway Patrol vehicle inspections, and vehicle smog tests. This account also includes Los Angeles County Certified Unified Program Agency (CUPA) permit fees).
- 5530 Capital Outlay – Upgrade of fleet GPS system (\$5K).
- 6255 Rental Charge – Vehicles – Internal charge to set aside funds for replacement of District vehicles and radio equipment.

**Las Virgenes Municipal Water District
Facilities and Operations
Fleet Maintenance - 701325**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$70,779	\$70,508	\$69,864	\$70,996	\$70,508	\$76,704
6102 Staff Overtime	0	0	216	2,523	51	2,726
6105 Staff Benefits	41,671	35,124	33,760	45,974	31,479	40,462
6110 Staff Taxes	8,238	8,048	7,721	8,297	7,601	8,964
Sub-total	\$120,688	\$113,680	\$111,561	\$127,790	\$109,639	\$128,856
6115 Staff Costs Recovered	0	0	(257)	0	0	0
Net Payroll Expenses	\$120,688	\$113,680	\$111,304	\$127,790	\$109,639	\$128,856
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	81	0	0	225	225	0
Sub-total	\$81	\$0	\$0	\$225	\$225	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	340	342	344	348	352	360
Sub-total	\$340	\$342	\$344	\$348	\$352	\$360
MAINTENANCE EXPENSE						
5500 Labor	27,467	28,134	24,831	27,225	12,562	35,796
5510 Supplies/Materials	25,527	24,260	55,740	26,000	16,891	26,000
5510.1 Fuel	104,484	119,749	161,331	126,900	128,522	130,837
5515 Outside Services	110,580	192,859	220,714	125,000	145,186	150,000
5520 Permits/Fee	4,718	4,909	3,818	4,500	4,175	4,200
5530 Capital Outlay	3,300	863	0	0	0	5,000
6255 Rental Charge - Vehicles	103,150	121,135	141,976	128,000	146,159	164,686
Sub-total	\$379,226	\$491,909	\$608,410	\$437,625	\$453,495	\$516,519
TOTAL EXPENSES	\$500,335	\$605,931	\$720,058	\$565,988	\$563,711	\$645,735
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	(\$500,335)	(\$605,929)	(\$720,058)	(\$565,988)	(\$563,711)	(\$645,735)
ALLOCATED INTERNAL G&A	\$0	(\$2)	\$0	\$0	\$0	\$0
ALLOCATED OPERATIONS SERVICES	\$0	\$0	\$0	\$0	\$0	\$0



FACILITIES AND OPERATIONS

Water Administration – 701330

FUNCTION

To provide administrative direction and support to the Water Treatment and Production Section and the Construction Section including scheduling, goal setting, and research and project development.

OBJECTIVES

1. Manage operation and maintenance of the potable and recycled water distribution systems, Las Virgenes Reservoir, Westlake Filtration Plant, trunk sewers and associated District facilities.
2. Manage District-wide efforts to ensure compliance with the Malibu Creek discharge prohibition requirements in the NPDES permit.
3. Maintain compliance with existing DPH regulations and manage compliance with new regulations such as the Stage 2 Disinfection By-Products Rule and the Long Term 2 Enhanced Surface Water Treatment Rule.
4. Update documentation required for the water system such as the Operations and Maintenance Manual.
5. Continue efforts to maximize energy management efficiency.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Water System and Facilities Manager	0.3	0.3	0.3
Secretary	0.5	-	-
TOTAL	0.8	0.3	0.3

SIGNIFICANT CHANGES

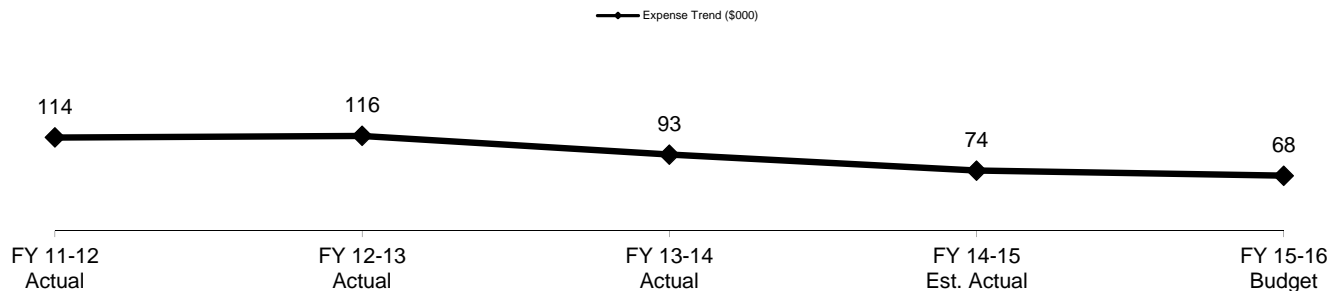
Reassignment of the Secretary position, from Facilities Maintenance Administration and Water Administration to Planning and Technical Services. This aligns the Budget with the District Organization chart. There is no change in cost or in total positions due to this reassignment.

LINE ITEM EXPLANATIONS

- 6800 Safety – Funds for safety related videos and other safety training materials for water system and maintenance employees.
- 6830 Training and Professional Development – Funds to attend AWWA and other conferences.
- 7110 Travel/Misc. Expenses – Funds for items such as meals and parking fees incurred by staff.

**Las Virgenes Municipal Water District
Facilities and Operations
Water Administration - 701330**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$71,064	\$73,582	\$69,530	\$78,743	\$45,230	\$46,260
6102 Staff Overtime	0	0	191	569	0	0
6105 Staff Benefits	35,688	37,635	36,571	36,785	18,929	17,109
6110 Staff Taxes	8,153	4,980	6,551	6,680	3,022	3,872
Sub-total	\$114,905	\$116,197	\$112,843	\$122,777	\$67,181	\$67,241
6115 Staff Costs Recovered	(990)	(761)	(22,618)	(9,613)	0	0
Net Payroll Expenses	\$113,915	\$115,436	\$90,225	\$113,164	\$67,181	\$67,241
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	0	2,668	0	6,296	0
6225 Radio Maintenance Expense	0	0	0	0	0	0
Sub-total	\$0	\$0	\$2,668	\$0	\$6,296	\$0
HUMAN RESOURCES						
6800 Safety	0	0	0	0	0	0
6830 Training & Prof. Development	215	723	310	200	200	200
Sub-total	\$215	\$723	\$310	\$200	\$200	\$200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	73	59	59	60	60	60
Sub-total	\$73	\$59	\$59	\$60	\$60	\$60
TOTAL EXPENSES	\$114,203	\$116,218	\$93,262	\$113,424	\$73,737	\$67,501
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$1,451	\$1,757	\$2,088	\$1,641	\$1,635	\$1,808
ALLOCATED INTERNAL G&A	\$31,674	\$31,692	\$25,867	\$30,722	\$27,740	\$23,285
ALLOCATED OPERATIONS SERVICES	(\$147,328)	(\$149,667)	(\$121,217)	(\$145,787)	(\$103,112)	(\$92,594)



FACILITIES AND OPERATIONS

Water Treatment and Production – 701331

FUNCTION

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

OBJECTIVES

1. Coordinate District-wide efforts to ensure compliance with the Malibu Creek discharge prohibition requirements in the NPDES permit.
2. Perform preventive maintenance as scheduled for main line valves, fire hydrants, air vacuum valves, pressure reducing stations, pump stations, storage reservoirs, Westlake Filter Plant and associated District facilities.
3. Enhance employee success by providing opportunities for cross training, technical training and team development and work projects in distribution system operation and water treatment.
4. Conduct distribution system training to assist water system Operation and Maintenance.
5. Continue efforts to maximize energy management efficiency through various pumping and storage strategies.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Water Production and Treatment Supervisor	1.0	1.0	1.0
Senior Water Plant Operator	1.0	1.0	1.0
Water Treatment Plant Operator III	1.0	1.0	1.0
Senior Water Distribution Operator	1.0	1.0	1.0
Water Treatment Plant Operator II	1.0	1.0	1.0
Water Worker III	1.0	1.0	1.0
Water Worker I, II	5.0	5.0	5.0
TOTAL	11.0	11.0	11.0

SIGNIFICANT CHANGES

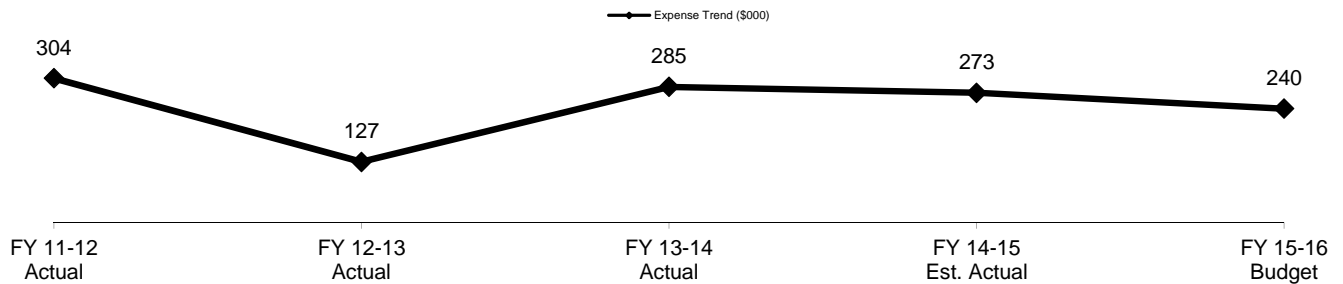
No significant changes are proposed for FY 15-16.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Funds used to purchase safety equipment such as rain gear, road signs, respiratory equipment, and other safety items.
- 6830 Training & Professional Development – Funds for conferences, seminars, and training for section employees.
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.
- 5725 Supplies and Small Tools – Funds for miscellaneous small hand tools, which cannot be directly charged to operating/maintenance business units.

**Las Virgenes Municipal Water District
Facilities and Operations
Water Treatment & Production - 701331**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$821,666	\$833,164	\$873,775	\$830,280	\$876,832	\$887,840
6102 Staff Overtime	38,877	34,034	59,494	26,362	80,199	28,319
6105 Staff Benefits	472,624	463,152	451,924	480,874	427,759	438,092
6110 Staff Taxes	96,845	98,984	100,975	96,675	100,292	103,391
Sub-total	\$1,430,012	\$1,429,334	\$1,486,168	\$1,434,191	\$1,485,082	\$1,457,642
6115 Staff Costs Recovered	(1,138,370)	(1,312,536)	(1,212,656)	(1,249,146)	(1,223,988)	(1,230,526)
Net Payroll Expenses	\$291,642	\$116,798	\$273,512	\$185,045	\$261,094	\$227,116
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	2,459	1,785	1,779	1,500	1,500	1,500
Sub-total	\$2,459	\$1,785	\$1,779	\$1,500	\$1,500	\$1,500
HUMAN RESOURCES						
6830 Training & Prof. Development	2,853	3,168	1,541	2,000	1,450	2,000
Sub-total	\$2,853	\$3,168	\$1,541	\$2,000	\$1,450	\$2,000
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	0	0	121	0	49	0
Sub-total	\$0	\$0	\$121	\$0	\$49	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	3,465	2,846	3,519	2,928	4,030	4,224
Sub-total	\$3,465	\$2,846	\$3,519	\$2,928	\$4,030	\$4,224
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	3,181	2,742	4,745	4,800	4,600	4,800
Sub-total	\$3,181	\$2,742	\$4,745	\$4,800	\$4,600	\$4,800
TOTAL EXPENSES	\$303,600	\$127,339	\$285,217	\$196,273	\$272,723	\$239,640
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$82,605	\$100,039	\$118,882	\$93,445	\$93,069	\$104,544
ALLOCATED INTERNAL G&A	\$101,860	\$55,319	\$93,345	\$73,824	\$67,437	\$94,365
ALLOCATED OPERATIONS SERVICES	(\$488,065)	(\$282,697)	(\$497,444)	(\$363,542)	(\$433,229)	(\$438,549)



FACILITIES AND OPERATIONS

Construction – 701322

FUNCTION

To provide preventive maintenance, emergency response, repair and new facility installation to the District's potable and recycled water distribution and transmission systems and trunk sewers and other piping systems. In addition, this section handles Underground Service Alert locations, large leak detection, trunk sewer oversight and maintenance, and provides specialized construction support to all other operating and maintenance sections.

OBJECTIVES

1. Provide cross training, technical training and work or project team opportunities for staff to build employee skills and competencies.
2. Provide construction services for the maintenance of distribution system appurtenances identified by Water Operation Division's valve maintenance program.
3. Provide specialized construction support for the facility maintenance and operating divisions.
4. Provide oversight and maintenance to the trunk sewer system.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Construction Supervisor	1.0	-	1.0
Senior Water Worker	2.0	2.0	2.0
Water Worker I,II	3.0	2.0	2.0
Collection Systems Technician	1.0	1.0	1.0
TOTAL	7.0	5.0	6.0

SIGNIFICANT CHANGES

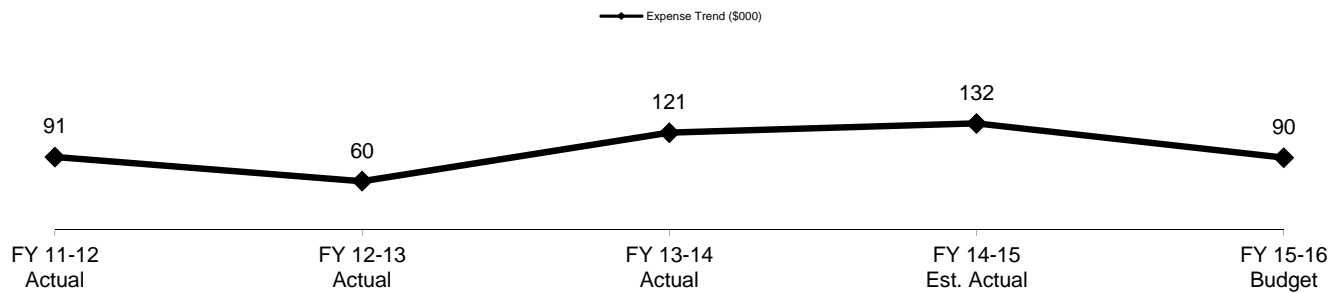
A vacant Water Worker I,II position will be transferred to the Electrical and Instrumentation unit as part of the IT Assessment Report implementation, in FY15-16.

LINE ITEM EXPLANATIONS

- 5725 Supplies and Small Tools – Funds for purchase of materials and tools, which cannot be directly charged to an operating and maintenance business unit. FY15-16 request includes a water pipeline locator (\$4,500), pneumatic chainsaw (\$5K), trailer mounted pressure washer (\$7K).
- 6230 Safety Equipment – Funds necessary to purchase safety equipment unique to the section. Typical expenditures in this category include: respirators and cartridges and other miscellaneous safety equipment.
- 6830 Training & Professional Development – Funds to provide training for staff members. Training also includes funds to bring trainers to the District on various maintenance issues.
- 5405.2 Telephone – Funds for cellular phone equipment and pagers and associated service charges.

**Las Virgenes Municipal Water District
Facilities and Operations
Construction - 701322**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$413,386	\$441,204	\$454,645	\$511,212	\$460,327	\$472,130
6102 Staff Overtime	33,808	39,588	31,075	15,868	44,113	14,443
6105 Staff Benefits	230,958	242,497	248,908	284,813	211,086	214,305
6110 Staff Taxes	51,669	54,126	53,611	59,483	50,862	54,911
Sub-total	\$729,821	\$777,415	\$788,239	\$871,376	\$766,388	\$755,789
6115 Staff Costs Recovered	(648,068)	(725,122)	(680,443)	(664,619)	(640,971)	(700,363)
Net Payroll Expenses	\$81,753	\$52,293	\$107,796	\$206,757	\$125,417	\$55,426
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	2,484	2,609	1,619	2,250	2,200	4,750
Sub-total	\$2,484	\$2,609	\$1,619	\$2,250	\$2,200	\$4,750
HUMAN RESOURCES						
6830 Training & Prof. Development	666	30	0	1,200	0	1,200
Sub-total	\$666	\$30	\$0	\$1,200	\$0	\$1,200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	1,820	1,575	1,579	1,584	1,823	1,800
Sub-total	\$1,820	\$1,575	\$1,579	\$1,584	\$1,823	\$1,800
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	3,785	3,861	9,668	5,000	2,787	26,500
Sub-total	\$3,785	\$3,861	\$9,668	\$5,000	\$2,787	\$26,500
TOTAL EXPENSES						
	\$90,508	\$60,368	\$120,662	\$216,791	\$132,227	\$89,676
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$131,238	\$158,935	\$188,871	\$148,460	\$147,861	\$159,885
ALLOCATED INTERNAL G&A	\$39,481	\$56,373	\$43,524	\$72,024	\$66,143	\$81,316
ALLOCATED OPERATIONS SERVICES	(\$261,227)	(\$275,676)	(\$353,057)	(\$437,275)	(\$346,231)	(\$330,877)



FACILITIES AND OPERATIONS

Reclamation Administration – 701340

FUNCTION

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

OBJECTIVES

1. Manage compliance with all regulatory permits.
2. Support District-wide planning and compliance with the Tapia NPDES Permit.
3. Manage District-wide efforts to ensure compliance with the Malibu Creek discharge prohibition requirements in the NPDES permit.
4. Ensure odor removal facilities are operated efficiently and effectively.
5. Optimize labor, energy and chemical usage at both Tapia and Rancho.
6. Continue the successful and efficient operation of the nutrient reduction facilities.
7. Continue efforts to maximize energy management efficiency.
8. Facilitate the design, construction and operation of an alternative disinfection method to achieve NPDES permit compliance.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Water Reclamation Manager	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
Management Analyst II	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0

SIGNIFICANT CHANGES

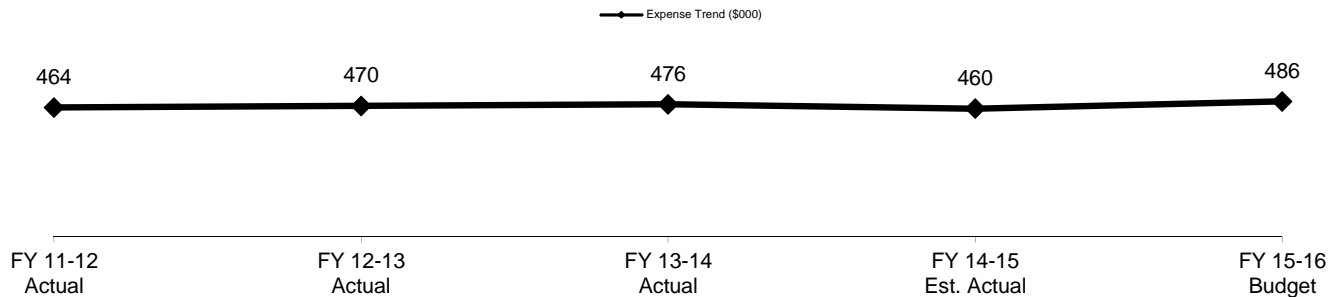
No significant changes are proposed for FY 15-16.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies and Postage – Funds to purchase miscellaneous needs of the division.
- 6220 Outside Services – FY13 expenses were from short term utilization of temporary services firm to backfill the vacant Secretary position.
- 6830 Training & Prof. Development – Funds for attending CWEA, WEF, US Composting Council, miscellaneous biosolids treatment specialty conferences and administrative skills training classes.
- 7110 Travel/Misc. Expenses – Funds for expenses associated with attending meetings of the LA RWQCB, SCAQMD, CalRecycle, SCAP and other wastewater treatment-related organizations.

**Las Virgenes Municipal Water District
Facilities and Operations
Reclamation Administration - 701340**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$298,490	\$281,302	\$313,846	\$317,725	\$314,273	\$322,355
6102 Staff Overtime	322	90	756	2,894	0	2,976
6105 Staff Benefits	147,622	143,844	142,708	137,034	124,027	137,159
6110 Staff Taxes	29,460	24,733	26,961	27,123	24,088	27,642
Sub-total	\$475,894	\$449,969	\$484,271	\$484,776	\$462,388	\$490,132
6115 Staff Costs Recovered	(12,073)	(1,900)	(9,076)	(3,257)	(2,475)	(4,708)
Net Payroll Expenses	\$463,821	\$448,069	\$475,195	\$481,519	\$459,913	\$485,424
OFFICE EQUIPMENT & POSTAGE						
6220 Outside Services	0	19,033	0	0	0	0
Sub-total	\$0	\$19,033	\$0	\$0	\$0	\$0
HUMAN RESOURCES						
6830 Training & Prof. Development	0	2,235	125	500	0	500
Sub-total	\$0	\$2,235	\$125	\$500	\$0	\$500
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	44	54	0	0	0	0
Sub-total	\$44	\$54	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	249	199	203	216	208	216
Sub-total	\$249	\$199	\$203	\$216	\$208	\$216
TOTAL EXPENSES	\$464,114	\$469,590	\$475,523	\$482,235	\$460,121	\$486,140
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$4,853	\$5,878	\$6,985	\$5,490	\$5,468	\$12,269
ALLOCATED INTERNAL G&A	(\$220,007)	(\$212,253)	(\$225,528)	(\$223,963)	(\$214,055)	(\$239,713)
ALLOCATED OPERATIONS SERVICES	(\$248,960)	(\$263,215)	(\$256,980)	(\$263,762)	(\$251,534)	(\$258,696)



FACILITIES AND OPERATIONS

Laboratory – 701341

FUNCTION

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

OBJECTIVES

1. Enhance laboratory operations and services through the on-going implementation of the Laboratory Information Management System (LIMS).
2. Continue to train and assist the Water and Reclamation Divisions in utilizing the LIMS to optimize operation.
3. Continue to provide support for District special projects and studies.
4. Maintain laboratory certification.
5. Maintain the pre-treatment program coordination and compliance activities.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Laboratory Supervisor	1.0	1.0	1.0
Laboratory Technician I, II	3.0	3.0	3.0
Laboratory Assistant	2.0	2.0	2.0
TOTAL	6.0	6.0	6.0

SIGNIFICANT CHANGES

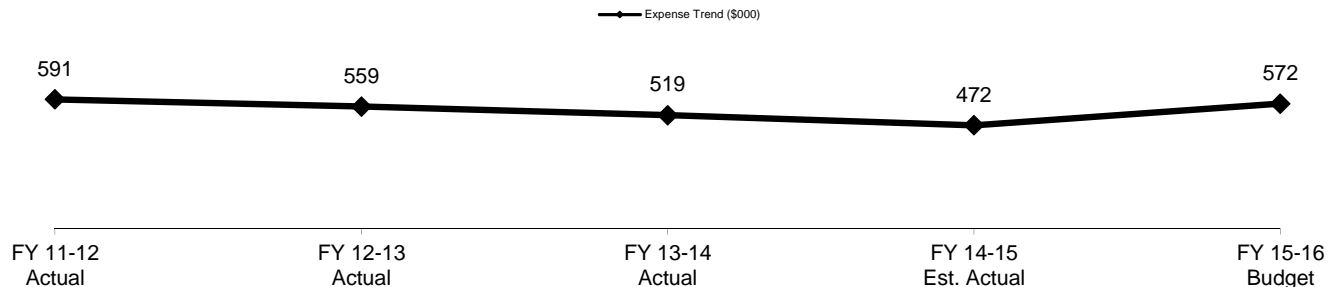
No significant changes are proposed for FY 15-16.

LINE ITEM EXPLANATIONS

- 6830 Training & Prof. Development – Funds for attending CWEA, CWEA/AWWA Specialty Conferences/Workshops and special skills (including computer) training classes.
- 7110 Travel/Misc. Expenses – Funds for expenses associated with attending MWD meetings and workshops.
- 5510 Supplies/Materials – Funds to purchase supplies (including safety items such as goggles and gloves), chemicals and glassware used in the laboratory.
- 5515 Outside Services – Funds for laboratory equipment calibration and maintenance.
- 5520 Permits/Fees – Fees associated with the annual California Department of Public Health permit (\$2,800).
- 5530 Capital Outlay – No request for FY 15-16.

**Las Virgenes Municipal Water District
Facilities and Operations
Laboratory - 701341**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$436,200	\$438,260	\$392,622	\$442,366	\$410,012	\$455,076
6102 Staff Overtime	16,465	16,494	23,995	13,568	14,028	14,009
6105 Staff Benefits	228,726	206,167	194,594	216,422	179,493	202,011
6110 Staff Taxes	58,943	46,772	42,349	45,831	40,838	47,153
Sub-total	\$740,334	\$707,693	\$653,560	\$718,187	\$644,371	\$718,249
6115 Staff Costs Recovered	(203,816)	(203,402)	(204,313)	(186,176)	(217,935)	(200,890)
Net Payroll Expenses	\$536,518	\$504,291	\$449,247	\$532,011	\$426,436	\$517,359
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	660	225	868	450	450	450
Sub-total	\$660	\$225	\$868	\$450	\$450	\$450
HUMAN RESOURCES						
6830 Training & Prof. Development	60	0	90	330	150	300
Sub-total	\$60	\$0	\$90	\$330	\$150	\$300
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	0	0	0	0	0	0
Sub-total	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSE						
5405.2 Utilities - Telephone	244	172	0	204	204	204
Sub-total	\$244	\$172	\$0	\$204	\$204	\$204
MAINTENANCE EXPENSE						
5510 Supplies/Materials	46,892	45,190	49,067	45,950	37,172	46,000
5515 Outside Services	3,791	5,846	16,954	4,500	2,300	4,500
5520 Permits/Fee	2,811	2,811	0	2,811	2,811	2,811
5530 Capital Outlay	0	0	2,535	3,000	2,800	0
Sub-total	\$53,494	\$53,847	\$68,556	\$56,261	\$45,083	\$53,311
TOTAL EXPENSES	\$590,976	\$558,535	\$518,761	\$589,256	\$472,323	\$571,624
ALLOCATED EXPENSES						
ALLOCATED LABORATORY EXPENSES	(\$600,684)	(\$570,289)	(\$532,731)	(\$600,236)	(\$483,259)	(\$583,893)
ALLOCATED VEHICLE EXPENSES	\$9,707	\$11,755	\$13,969	\$10,980	\$10,936	\$12,269
ALLOCATED INTERNAL G&A	\$415,620	\$460,844	\$350,891	\$426,750	\$395,056	\$455,798
ALLOCATED OPERATIONS SERVICES	(\$415,619)	(\$460,845)	(\$350,890)	(\$426,750)	(\$395,056)	(\$455,798)



FACILITIES AND OPERATIONS

Wastewater Treatment Facility – 701342

FUNCTION

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

OBJECTIVES

1. Ensure compliance with the NPDES permit.
2. Continue to seek ways to minimize energy, chemical and labor cost.
3. Collaborate with District staff to ensure compliance with creek discharge prohibition requirements.
4. Efficiently operate the nutrient reduction facilities at Tapia and the centrate treatment facilities at Rancho.
5. Continue efforts to maximize energy management efficiency.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Chief Water Reclamation Plant Operator	1.0	1.0	1.0
Senior Water Reclamation Plant Operator	1.0	1.0	1.0
Water Reclamation Plant Operator OIT, I, II	7.0	6.0	6.0
TOTAL	9.0	8.0	8.0

SIGNIFICANT CHANGES

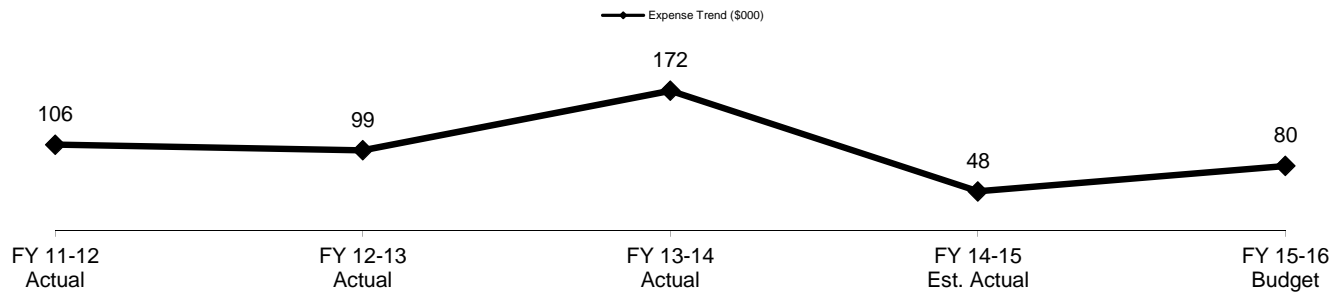
Transfer Water Reclamation Plant Operator position from Tapia Water Reclamation Facility to Rancho Las Virgenes Composting Facility to support a proposed 7-day work week for improved operational coordination between Tapia and Rancho.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Funds used to purchase safety equipment such as rain gear, respirators, filter cartridges, dust masks, etc.
- 6830 Training and Professional Development – Funds for attending CWEA, specialty conferences and workshops, and operational skills training classes.

**Las Virgenes Municipal Water District
Facilities and Operations
Wastewater Treatment Facility - 701342**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$697,523	\$725,070	\$738,840	\$726,758	\$689,769	\$684,005
6102 Staff Overtime	81,770	84,265	93,810	47,601	88,298	45,049
6105 Staff Benefits	388,020	364,315	373,022	365,238	322,776	302,233
6110 Staff Taxes	99,568	81,854	81,565	77,631	72,320	73,286
Sub-total	\$1,266,881	\$1,255,504	\$1,287,237	\$1,217,228	\$1,173,163	\$1,104,573
6115 Staff Costs Recovered	(1,163,965)	(1,163,973)	(1,121,146)	(1,137,861)	(1,127,073)	(1,029,363)
Net Payroll Expenses	\$102,916	\$91,531	\$166,091	\$79,367	\$46,090	\$75,210
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	2,583	2,815	1,425	2,025	2,000	2,025
Sub-total	\$2,583	\$2,815	\$1,425	\$2,025	\$2,000	\$2,025
HUMAN RESOURCES						
6830 Training & Prof. Development	50	4,398	4,600	2,200	0	2,200
Sub-total	\$50	\$4,398	\$4,600	\$2,200	\$0	\$2,200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	244	198	199	204	204	204
Sub-total	\$244	\$198	\$199	\$204	\$204	\$204
TOTAL EXPENSES						
	\$105,793	\$98,942	\$172,315	\$83,796	\$48,294	\$79,639
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$19,413	\$23,510	\$27,938	\$21,960	\$21,872	\$24,538
ALLOCATED INTERNAL G&A	\$86,916	\$55,067	\$130,370	\$70,864	\$65,783	\$94,743
ALLOCATED OPERATIONS SERVICES	(\$212,122)	(\$177,519)	(\$330,623)	(\$176,620)	(\$135,949)	(\$198,920)



FACILITIES AND OPERATIONS

Composting Facility – 701343

FUNCTION

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

OBJECTIVES

1. Continue to seek ways to minimize energy, chemical and labor cost.
2. Operate Rancho odor control facilities efficiently and effectively.
3. Continue to support expansion of the Community Compost Program and compost sales.
4. Continue efforts to maximize energy management efficiency.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Compost Operations Supervisor	1.0	1.0	1.0
Water Reclamation Plant Operator OIT, I, II	5.0	5.0	6.0
TOTAL	6.0	6.0	7.0

SIGNIFICANT CHANGES

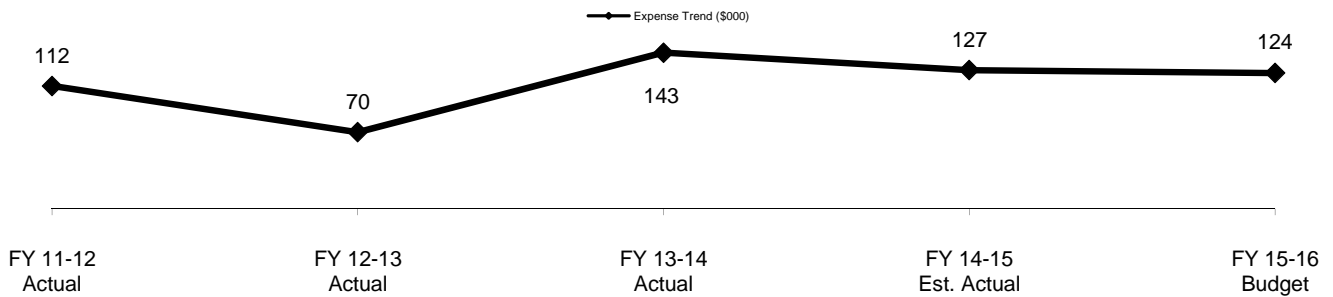
Transfer Water Reclamation Plant Operator position from Tapia Water Reclamation Facility to Rancho Las Virgenes Composting Facility to support a proposed 7-day work week for improved operational coordination between Tapia and Rancho.

LINE ITEM EXPLANATIONS

- 6230 Safety Equipment – Funds used to purchase safety equipment such as rain gear, respirators, filter cartridges, dust masks, etc.
- 6830 Training and Professional Development – Funds for attending CWEA, specialty conferences and workshops, and operational skills training classes.

**Las Virgenes Municipal Water District
Facilities and Operations
Composting Facility - 701343**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$463,584	\$452,510	\$478,424	\$460,642	\$483,834	\$557,677
6102 Staff Overtime	22,429	31,222	24,154	14,313	\$15,867	15,469
6105 Staff Benefits	271,891	235,720	282,297	262,030	\$255,741	280,407
6110 Staff Taxes	64,171	50,371	50,171	47,743	\$48,800	57,614
Sub-total	\$822,075	\$769,823	\$835,046	\$784,728	\$804,242	\$911,167
6115 Staff Costs Recovered	(713,256)	(707,420)	(696,240)	(682,757)	(680,027)	(792,283)
Net Payroll Expenses	\$108,819	\$62,403	\$138,806	\$101,971	\$124,215	\$118,884
OFFICE EQUIPMENT & POSTAGE						
6230 Safety Equipment	2,282	6,519	2,876	2,615	1,200	2,615
Sub-total	\$2,282	\$6,519	\$2,876	\$2,615	\$1,200	\$2,615
HUMAN RESOURCES						
6830 Training & Prof. Development	87	0	50	1,500	500	1,500
Sub-total	\$87	\$0	\$50	\$1,500	\$500	\$1,500
OPERATING EXPENSE						
5405.2 Utilities - Telephone	900	1,028	1,031	1,032	1,049	1,056
Sub-total	\$900	\$1,028	\$1,031	\$1,032	\$1,049	\$1,056
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	315	189	100	35	0	200
Sub-total	\$315	\$189	\$100	\$35	\$0	\$200
TOTAL EXPENSES	\$112,403	\$70,139	\$142,863	\$107,153	\$126,964	\$124,255
ALLOCATED EXPENSES						
ALLOCATED VEHICLE EXPENSES	\$19,413	\$23,510	\$27,938	\$21,960	\$21,872	\$30,737
ALLOCATED INTERNAL G&A	\$33,288	(\$8,448)	(\$25,039)	\$88,476	\$82,079	\$88,212
ALLOCATED OPERATIONS SERVICES	(\$165,104)	(\$85,201)	(\$145,762)	(\$217,589)	(\$230,915)	(\$243,204)



FACILITIES AND OPERATIONS

Planning and Technical Services – 701350

FUNCTION

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

OBJECTIVES

1. Implement, design and construct potable and recycled water facilities identified in the district's Infrastructure Investment Report and funded in current budgets.
2. Provide technical support to the operating units to accomplish budgeted maintenance and operation capital improvement and outlay projects.
3. Provide design services; plan review, construction inspection, and related administrative services for new development.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Principal Engineer	1.0	1.0	1.0
Assistant, Associate Civil Engineer	3.0	3.0	3.0
Civil Engineering Assistant	1.0	1.0	1.0
Facilities Inspector	1.0	1.0	1.0
Secretary	-	1.0	1.0
Planning/New Development Technician	1.0	1.0	1.0
Drafting Technician I	1.0	-	-
Technical Services Support Specialist	-	-	1.0
TOTAL	8.0	8.0	9.0

SIGNIFICANT CHANGES

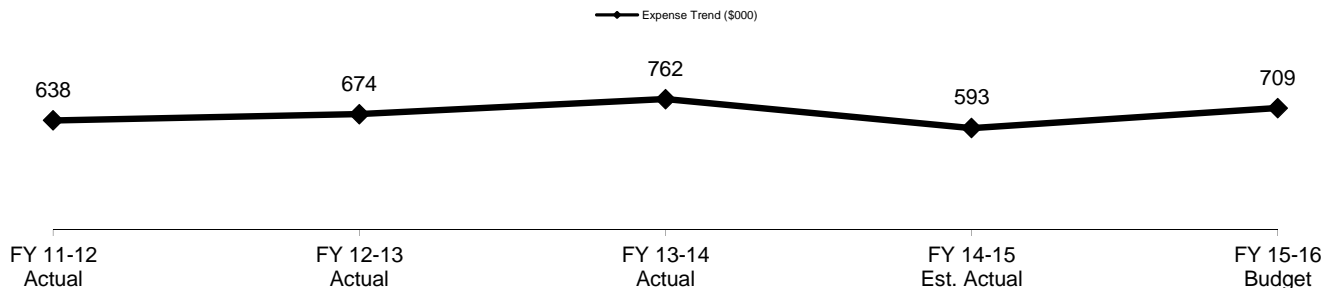
Reassignment of the Secretary position, from Facilities Maintenance Administration and Water Administration to Planning and Technical Services. This aligns the Budget with the District Organization chart. There is no change in cost or in total positions due to this reassignment. Replace the Drafting Technician position with a Technical Services Support Specialist to reflect the changing approach to prepare record drawings with the widespread use of computer-aided design and drafting (CADD) software and additional need for technical support services.

LINE ITEM EXPLANATIONS

- 6115 Staff Cost Recovered – Direct charge time for managing capital improvement and developer funded projects.
- 6220 Outside Services – FY12-13 expenditures were for temporary services (staffing).
- 6830 Training & Prof. Development – Training and professional development related activities.
- 5405.2 Telephone – Funds for cellular phone equipment.
- 5725 Supplies and Small Tools – Funds to purchase or rent miscellaneous equipment required by the inspectors.

**Las Virgenes Municipal Water District
Facilities and Operations
Planning and Technical Services - 701350**

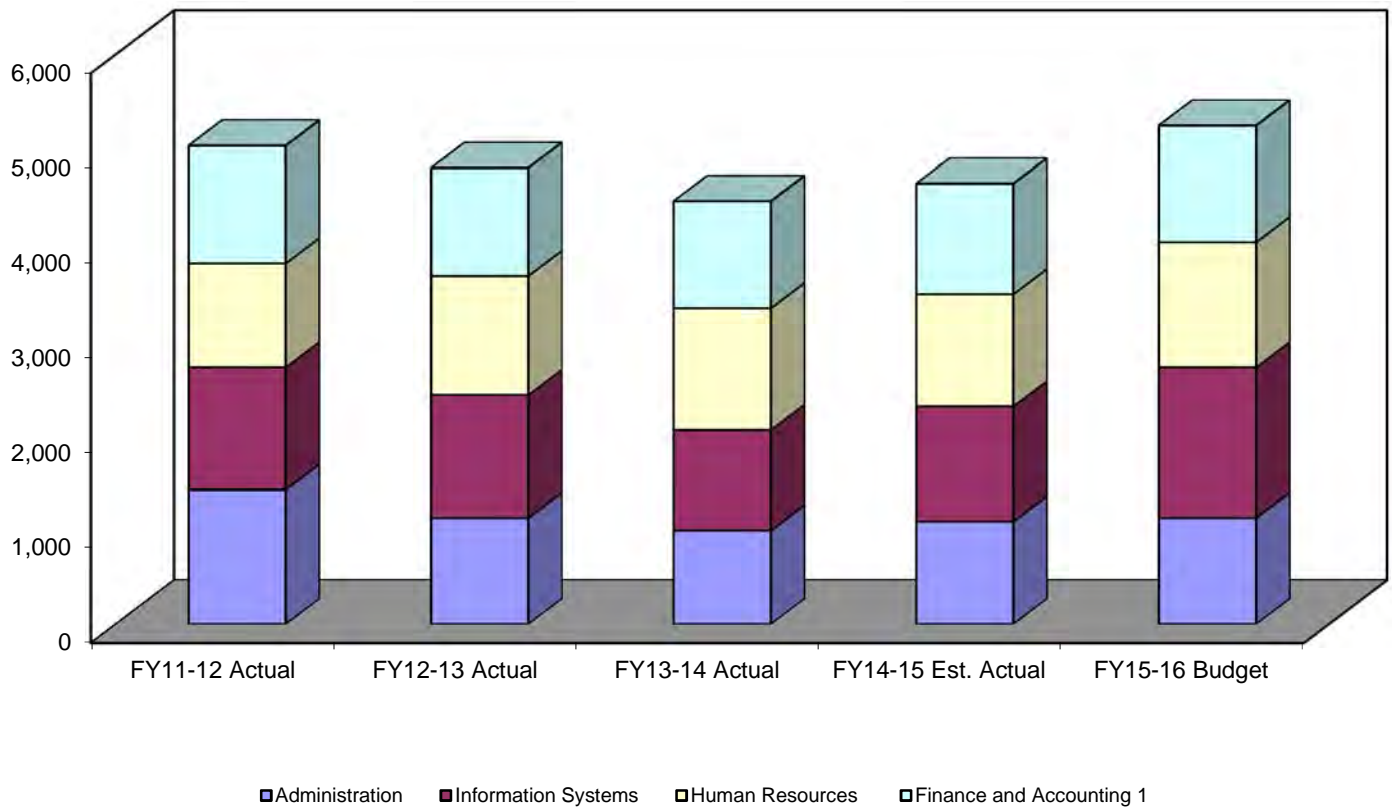
	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$707,157	\$702,441	\$789,365	\$793,305	\$751,129	\$887,932
6102 Staff Overtime	27,843	15,393	73,701	12,999	12,009	14,663
6105 Staff Benefits	370,797	340,459	361,724	336,601	315,677	354,725
6110 Staff Taxes	64,262	64,030	75,416	70,508	60,444	78,975
Sub-total	\$1,170,059	\$1,122,323	\$1,300,206	\$1,213,413	\$1,139,259	\$1,336,295
6115 Staff Costs Recovered	(535,296)	(452,482)	(542,473)	(482,308)	(548,353)	(629,775)
Net Payroll Expenses	\$634,763	\$669,841	\$757,733	\$731,105	\$590,906	\$706,520
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	445	0	81	0	0	0
6220 Outside Services	0	1,913	0	0	0	0
6230 Safety Equipment	490	528	675	471	400	475
Sub-total	\$935	\$2,441	\$756	\$471	\$400	\$475
HUMAN RESOURCES						
6830 Training & Prof. Development	885	794	2,009	1,010	500	1,010
Sub-total	\$885	\$794	\$2,009	\$1,010	\$500	\$1,010
OTHER G&A EXPENSES						
7110 Travel/Misc. Expenses	291	0	6	200	0	200
Sub-total	\$291	\$0	\$6	\$200	\$0	\$200
OPERATING EXPENSE						
5405.2 Utilities - Telephone	689	684	688	716	705	708
Sub-total	\$689	\$684	\$688	\$716	\$705	\$708
GEN'L SPECIALTY EXPENSE						
5725 Supplies and Small Tools	261	39	532	176	175	275
Sub-total	\$261	\$39	\$532	\$176	\$175	\$275
TOTAL EXPENSES	\$637,824	\$673,799	\$761,724	\$733,678	\$592,686	\$709,188
ALLOCATED EXPENSES						
ALLOCATED TECHNICAL SERVICES	(\$108,351)	(\$99,763)	(\$87,083)	(\$91,710)	(\$74,086)	(\$78,720)
ALLOCATED VEHICLE EXPENSES	\$14,560	\$17,633	\$20,954	\$16,470	\$16,404	\$18,468
ALLOCATED INTERNAL G&A	\$315,397	\$309,407	\$280,834	\$298,884	\$269,083	\$364,886
ALLOCATED OPERATIONS SERVICES	(\$859,430)	(\$901,076)	(\$976,429)	(\$957,322)	(\$804,087)	(\$1,013,822)



**Las Virgenes Municipal Water District
Finance and Administration Summary**
(Dollars in Thousands)

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Administration	1,413	1,117	985	1,079	1,117
Information Systems	1,286	1,291	1,055	1,209	1,582
Human Resources	1,105	1,263	1,292	1,191	1,328
Finance and Accounting ¹	1,236	1,136	1,126	1,163	1,224
	5,040	4,807	4,458	4,642	5,252

¹ includes Inventory Adjustment



**Las Virgenes Municipal Water District
Finance and Administration**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$1,734,988	\$1,713,581	\$1,538,951	\$1,810,288	\$1,692,949	\$1,874,961
6102 Staff Overtime	444	3,085	10,512	23,562	20,265	25,113
6105 Staff Benefits	919,802	874,360	779,835	766,811	705,054	750,704
6110 Staff Taxes	141,802	141,938	134,041	148,718	129,326	153,997
Sub-total	\$2,797,036	\$2,732,964	\$2,463,339	\$2,749,379	\$2,547,594	\$2,804,775
6115 Staff Costs Recovered	(110,721)	(119,370)	(102,426)	(132,151)	(117,150)	(138,253)
Net Payroll Expenses	\$2,686,315	\$2,613,594	\$2,360,913	\$2,617,228	\$2,430,444	\$2,666,522
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	81,813	104,013	96,428	119,000	121,050	118,500
6205 Equipment Rental	9,284	7,729	8,415	9,300	7,700	7,700
6210 Equipment Repairs	522	2,043	439	1,000	500	1,000
6215 Equipment Maintenance	330,170	323,610	317,940	291,000	321,000	321,000
6220 Outside Services	31,477	17,430	13,550	22,600	6,100	6,100
6250 Equipment Interest Expense	8,191	6,748	4,423	4,000	0	0
Sub-total	\$461,457	\$461,573	\$441,195	\$446,900	\$456,350	\$454,300
PROFESSIONAL SERVICES						
6500 Legal Services	35,462	20,670	36,102	15,000	12,000	15,000
6516 Other Professional Services	8,823	27,415	1,505	139,100	62,500	306,500
6517 Audit Fees	34,530	27,000	21,000	33,400	30,000	31,000
6522 Management Consultant Fees	113,107	62,979	5,815	177,500	130,000	142,500
Sub-total	\$191,922	\$138,064	\$64,422	\$365,000	\$234,500	\$495,000
HUMAN RESOURCES						
6800 Safety	18,010	24,180	17,592	38,000	14,000	38,000
6810 Recruitment Expenses	7,653	35,580	17,553	10,000	4,000	10,000
6812 Retired Employee Benefits	693,717	787,861	853,048	790,000	784,890	803,250
6815 Employee Recognition Function	1,688	3,303	5,981	5,000	8,000	10,000
6817 Employee Survey Outreach	204	0	0	0	0	0
6820 Employee Assistance Program	0	0	0	2,000	0	1,000
6825 Employee Wellness Program	11,070	4,817	977	10,000	5,130	10,000
6830 Training & Prof. Development	22,792	29,511	32,160	79,900	38,500	76,000
6840 DOT Testing	1,050	1,050	825	1,050	1,000	1,000
6850 Unemployment Ins. Benefit	4,740	3,600	0	10,000	500	5,000
6855 Donated Sick Leave	4,241	3,558	(1,352)	0	0	0
Sub-total	\$765,165	\$893,460	\$926,784	\$945,950	\$856,020	\$954,250
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	2,641	2,639	2,243	5,520	2,615	4,236
7110 Travel/Misc. Expenses	7,214	726	159	650	500	1,100
7135.1 Property Insurance	26,839	32,658	32,435	33,784	32,707	33,623
7135.2 Liability Insurance	281,244	216,905	181,792	155,465	133,693	137,436
7135.3 Automobile Insurance	78,810	20,779	38,176	51,920	54,571	56,099
7135.4 Earthquake Insurance	54,379	55,052	55,005	56,061	53,183	54,672
7135.5 Excess Liability Insurance	355,384	248,609	206,111	207,531	201,897	207,550
Sub-total	\$806,511	\$577,368	\$519,421	\$510,931	\$479,166	\$494,716
OPERATING EXPENSE						
5400 Labor	9,059	8,218	33,590	8,121	19,922	15,383
5405.2 Utilities - Telephone	47,058	51,063	54,851	55,250	93,040	93,350
5430 Capital Outlay	64,246	57,253	44,186	65,850	64,550	68,500
Sub-total	\$120,363	\$116,534	\$132,627	\$129,221	\$177,512	\$177,233
INVENTORY EXPENSE						
5536 Inventory Adjustment	8,594	6,139	12,196	9,500	7,500	9,500
TOTAL EXPENSES	\$5,040,327	\$4,806,732	\$4,457,558	\$5,024,730	\$4,641,492	\$5,251,521
ALLOCATED EXPENSES						
ALLOCATED CUSTOMER INFO SYSTEMS	(\$330,071)	(\$286,648)	(\$243,299)	(\$269,975)	(\$289,776)	(\$283,870)
ALLOCATED VEHICLE EXPENSES	\$4,853	\$5,878	\$6,985	\$5,490	\$5,468	\$6,199
ALLOCATED INTERNAL G&A	(\$941,614)	(\$959,059)	(\$957,434)	(\$1,106,826)	(\$979,082)	(\$1,161,767)
ALLOCATED SUPPORT SERVICES(G&A)	(\$3,773,495)	(\$3,566,903)	(\$3,263,810)	(\$3,653,419)	(\$3,378,102)	(\$3,812,083)
ALLOCATED OPERATIONS SERVICES(G&A)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED EXPENSES	(\$5,040,327)	(\$4,806,732)	(\$4,457,558)	(\$5,024,730)	(\$4,641,492)	(\$5,251,521)

FINANCE AND ADMINISTRATION

Administration – 701410

FUNCTION

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

OBJECTIVES

1. Provide periodic status reports to the Board, including finance, information systems, human resources and risk management.
2. Coordinate administrative services throughout the District.
3. Explore innovations and alternatives in administrative functions that can provide economy, efficiency, integrity or improved customer service for the District.
4. Support other departments and programs in achieving their objectives.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Director of Finance and Administration	1.0	1.0	1.0
Secretary	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

SIGNIFICANT CHANGES

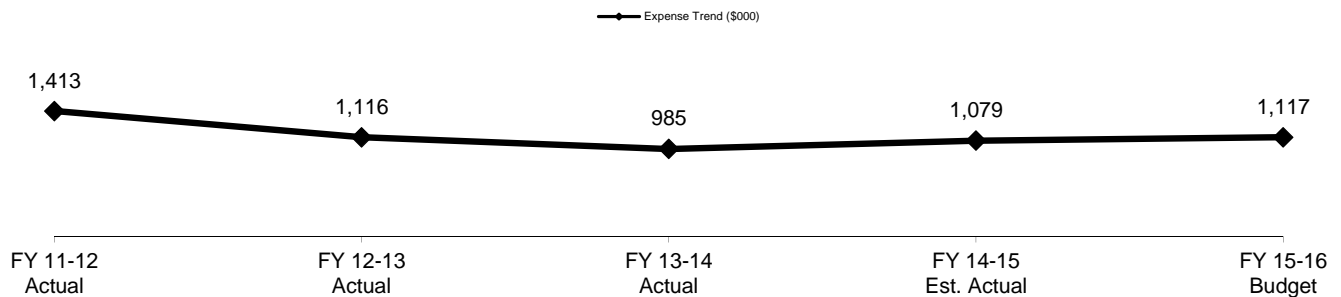
There are no significant changes budgeted for FY15-16 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies & Postage – All general District supplies and postage costs are funded from this account.
- 6205 Equipment Rental – Pitney Bowes mail machine rental including maintenance fee.
- 6220 Outside Services – Includes armored car service for taking receipts to the bank.
- 6517 Audit Fees – Annual Las Virgenes MWD financial audit expenses.
- 6522 Management Consulting Fees – Consultation with management consultants; including arbitrage calculations, post-employment benefits actuarial study and fixed assets valuation study.
- 7135 General Insurance – Total insurance premium for general liability, auto, property and earthquake insurance is projected to be \$750,349. Headquarter share of insurance premium is \$520,005, which includes \$431,710 for general and auto liabilities, and \$88,295 for property and earthquake insurance. Potable Water Administrative Division (101900) and Joint Powers Authority Administrative Division (751840) also pay a portion of property and earthquake insurance for \$81,380 and \$148,964 respectively.

**Las Virgenes Municipal Water District
Finance and Administration
Administration - 701410**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$250,174	\$251,085	\$237,582	\$252,124	\$250,302	\$273,676
6102 Staff Overtime	0	0	0	1,137	0	1,219
6105 Staff Benefits	120,951	116,620	100,174	80,265	85,376	82,933
6110 Staff Taxes	15,208	16,188	17,897	16,892	16,707	17,785
Sub-total	\$386,333	\$383,893	\$355,653	\$350,418	\$352,385	\$375,613
6115 Staff Costs Recovered	(175)	0	0	0	0	0
Net Payroll Expenses	\$386,158	\$383,893	\$355,653	\$350,418	\$352,385	\$375,613
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	64,574	88,013	73,432	95,000	95,000	95,000
6205 Equipment Rental	5,133	5,130	5,121	5,200	5,200	5,200
6215 Equipment Maintenance	579	128	128	1,000	1,000	1,000
6220 Outside Services	3,473	3,473	3,520	3,500	3,500	3,500
Sub-total	\$73,759	\$96,744	\$82,201	\$104,700	\$104,700	\$104,700
PROFESSIONAL SERVICES						
6516 Other Professional Services	1,593	1,530	1,505	1,600	1,500	1,500
6517 Audit Fees	34,530	27,000	21,000	33,400	30,000	31,000
6522 Management Consultant Fees	113,107	26,110	4,300	140,000	105,000	105,000
Sub-total	\$149,230	\$54,640	\$26,805	\$175,000	\$136,500	\$137,500
HUMAN RESOURCES						
6830 Training & Prof. Development	6,456	6,493	5,919	9,500	7,000	7,500
Sub-total	\$6,456	\$6,493	\$5,919	\$9,500	\$7,000	\$7,500
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	708	674	430	670	775	775
7110 Travel/Misc. Expenses	195	0	33	250	100	200
7135.1 Property Insurance	26,839	32,658	32,435	33,784	32,707	33,623
7135.2 Liability Insurance	281,244	216,905	181,792	155,465	133,693	137,436
7135.3 Automobile Insurance	78,810	20,779	38,176	51,920	54,571	56,099
7135.4 Earthquake Insurance	54,379	55,052	55,005	56,061	53,183	54,672
7135.5 Excess Liability Insurance	355,384	248,609	206,111	207,531	201,897	207,550
Sub-total	\$797,559	\$574,677	\$513,982	\$505,681	\$476,926	\$490,355
TOTAL EXPENSES	\$1,413,162	\$1,116,447	\$984,560	\$1,145,299	\$1,078,611	\$1,116,768
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$286,295)	(\$239,807)	(\$218,169)	(\$292,356)	(\$275,297)	(\$299,883)
ALLOCATED SUPPORT SERVICES	(\$1,126,867)	(\$876,640)	(\$766,391)	(\$852,943)	(\$803,314)	(\$816,885)



FINANCE AND ADMINISTRATION

Information Systems – 701420

FUNCTION

Information Systems provides support and advisory services for all district automated information and communication systems. The Information Systems division provides district-wide support of financial software, customer information software, internet services, office automation, local and wide area networks, phone systems, GIS, and SCADA.

OBJECTIVES

1. Implement recommendations from the IT Assessment Report prepared by NexLevel Information Technology Inc.
2. Administer projects and programs identified in the District's Information Systems Master Plan.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Information Systems Manager	1.0	1.0	1.0
Systems Analyst	2.0	2.0	1.0
Network/Security Coordinator	-	-	1.0
SCADA Systems Specialist	1.0	1.0	-
SCADA Analyst	-	-	1.0
GIS Technician	1.0	1.0	-
GIS Coordinator	-	-	1.0
Computer Support Specialist	1.0	1.0	1.0
TOTAL	6.0	6.0	6.0

SIGNIFICANT CHANGES

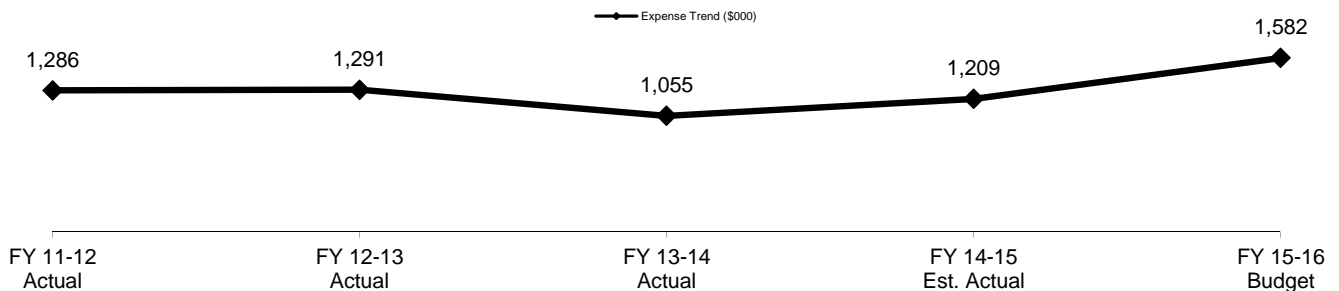
The recommended organizational changes for the Information Systems Division, as detailed in the IT Assessment Report, will result in budget impact of approximately \$59,700 per year beginning in Fiscal Year 2015-16. The recommended information technology projects will result in an increase of \$305,000 to the Fiscal Year 2015-16 Budget.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies & Postage – Computer related supplies. Largest item is the usage charge for Xerox copiers.
- 6205 Equipment Rental – Lease of personal computers, servers, printers, and copiers.
- 6210 Equipment Repairs – Miscellaneous repair of equipment not on lease.
- 6215 Equipment Maintenance – License and maintenance agreements for software and hardware. Largest items are maintenance for GIS software; Customer Information System; disaster recovery for financial and customer information systems; and for Financial, Payroll, HR, Inventory, Payables, and Job Cost software.
- 6250 Equipment Interest – Interest paid on computer related leased equipment, and copiers.
- 6516 Other Professional Services – Technical assistance associated with the implementation of system changes. Also includes costs of Disaster Recovery and Business Continuity Plans, and Network Security Assessment, from IT Assessment Report.
- 5405.2 Telephone – Includes cost for Internet, and connections to remote sites.
- 5430 Capital Outlay – Replacement of equipment not capitalized such as printers, computers, servers, network hardware, and phone equipment.

**Las Virgenes Municipal Water District
Finance and Administration
Information Systems - 701420**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$579,278	\$579,195	\$415,949	\$573,381	\$482,190	\$586,241
6102 Staff Overtime	0	1,679	9,429	10,587	14,265	11,412
6105 Staff Benefits	287,710	285,090	230,956	259,924	213,842	249,154
6110 Staff Taxes	47,843	49,618	40,013	49,658	38,653	51,298
Sub-total	\$914,831	\$915,582	\$696,347	\$893,550	\$748,950	\$898,105
6115 Staff Costs Recovered	(110,546)	(115,917)	(101,117)	(132,151)	(115,467)	(136,606)
Net Payroll Expenses	\$804,285	\$799,665	\$595,230	\$761,399	\$633,483	\$761,499
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	14,508	15,367	18,766	22,000	22,000	19,000
6205 Equipment Rental	4,151	2,599	3,294	4,100	2,500	2,500
6210 Equipment Repairs	522	2,043	439	1,000	500	1,000
6215 Equipment Maintenance	329,591	323,482	317,812	290,000	320,000	320,000
6220 Outside Services	0	0	6,579	10,000	0	0
6250 Equipment Interest Expense	8,191	6,748	4,423	4,000	0	0
Sub-total	\$356,963	\$350,239	\$351,313	\$331,100	\$345,000	\$342,500
PROFESSIONAL SERVICES						
6516 Other Professional Services	7,230	25,885	0	137,500	61,000	305,000
Sub-total	\$7,230	\$25,885	\$0	\$137,500	\$61,000	\$305,000
HUMAN RESOURCES						
6830 Training & Prof. Development	6,337	7,915	11,066	14,000	14,000	14,000
Sub-total	\$6,337	\$7,915	\$11,066	\$14,000	\$14,000	\$14,000
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	0	0	200	2,300	240	1,000
7110 Travel/Misc. Expenses	0	200	75	200	0	200
Sub-total	\$0	\$200	\$275	\$2,500	\$240	\$1,200
OPERATING EXPENSE						
5400 Labor	0	0	240	0	0	0
5405.2 Utilities - Telephone	46,814	50,865	54,652	55,000	91,700	92,000
5430 Capital Outlay	64,095	56,380	41,736	63,350	63,350	66,000
Sub-total	\$110,909	\$107,245	\$96,628	\$118,350	\$155,050	\$158,000
TOTAL EXPENSES	\$1,285,724	\$1,291,149	\$1,054,512	\$1,364,849	\$1,208,773	\$1,582,199
ALLOCATED EXPENSES						
ALLOCATED CUSTOMER INFO SYSTEMS	(\$330,071)	(\$286,648)	(\$243,299)	(\$269,975)	(\$289,776)	(\$283,870)
ALLOCATED VEHICLE EXPENSES	\$4,853	\$5,878	\$6,985	\$5,490	\$5,468	\$6,199
ALLOCATED INTERNAL G&A	(\$249,517)	(\$280,102)	(\$245,393)	(\$329,454)	(\$251,323)	(\$396,368)
ALLOCATED SUPPORT SERVICES	(\$710,989)	(\$730,277)	(\$572,805)	(\$770,910)	(\$673,142)	(\$908,160)



FINANCE AND ADMINISTRATION

Human Resources – 701430

FUNCTION

To attract, motivate and retain highly qualified staff by providing a competitive compensation and benefits program; to offer quality training, development and recognition programs; to ensure consistent application of and compliance with District policies and procedures and applicable laws and regulations; to ensure a safe, productive and injury free worksite; and to foster a collaborative work place and positive labor relations.

OBJECTIVES

1. Promote employment at the District through targeted advertising and participation in career and job fairs.
2. Coordinate and ensure the District's Safety and Health Program meets compliance standards through remaining current on changes in legislature, updating of policies, new training approaches including intranet based training.
3. Negotiate successor MOU's to promote positive labor relations and sustainable employee benefits.
4. Continue workforce development through improved cross-training and mentorship programs.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Human Resources Manager	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0

This budget includes 1 part-time Intern position.

SIGNIFICANT CHANGES

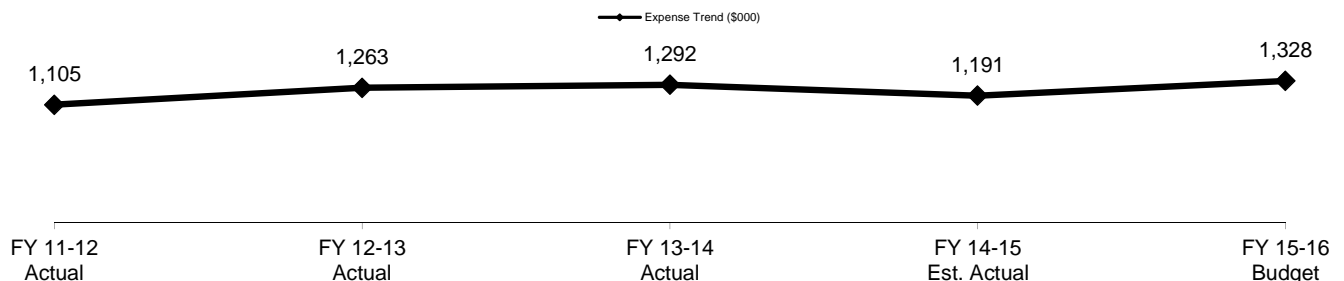
There are no significant changes budgeted for FY15-16 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6220 Outside Services – Funds for benefits administration such as FSA and COBRA as needed.
- 6522 Management Consultant – FY 15-16 maintain same level of budget for FY 14-15 due to need of labor negotiator.
- 6800 Safety – Maintain the same level of budget for FY 15-16 to continue assessment and updating of policies, practices and to conduct training.
- 6810 Recruitment Expense – While recruitment activities increased during FY 14-15, costs have decreased due to improved advertising methods and use of other media.
- 6812 Retired Employee Benefits – Retired staff benefits; increase in costs associated with rising premium levels and more retirees in Tier 1.
- 6825 Employee Wellness – Includes cost of pulmonary testing, audiograms etc.
- 6830 Training & Professional Development – Maintain the same level of budget in FY 15-16 as in FY 14-15 to focus on succession training and specialized training for managers and supervisors.
- 5430 Capital Outlay – Employee Ergonomic Workstation Equipment program.

**Las Virgenes Municipal Water District
Finance and Administration
Human Resources - 701430**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$180,800	\$199,083	\$220,554	\$246,153	\$231,965	\$239,009
6102 Staff Overtime	0	684	11	1,373	0	1,383
6105 Staff Benefits	96,815	99,591	99,950	82,975	74,586	86,547
6110 Staff Taxes	14,950	21,762	17,585	18,671	14,681	18,127
Sub-total	\$292,565	\$321,120	\$338,100	\$349,172	\$321,232	\$345,066
6115 Staff Costs Recovered	0	0	0	0	0	0
Net Payroll Expenses	\$292,565	\$321,120	\$338,100	\$349,172	\$321,232	\$345,066
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	861	171	1,297	500	300	500
6220 Outside Services	16,256	8,422	3,451	2,600	2,600	2,600
6230 Safety Equipment	0	0	0	0	0	0
Sub-total	\$17,117	\$8,593	\$4,748	\$3,100	\$2,900	\$3,100
PROFESSIONAL SERVICES						
6500 Legal Services	35,462	20,670	36,102	15,000	12,000	15,000
6522 Management Consultant Fees	0	36,869	1,515	37,500	25,000	37,500
Sub-total	\$35,462	\$57,539	\$37,617	\$52,500	\$37,000	\$52,500
HUMAN RESOURCES						
6800 Safety	18,010	24,180	17,592	38,000	14,000	38,000
6810 Recruitment Expenses	7,653	35,580	17,553	10,000	4,000	10,000
6812 Retired Employee Benefits	693,717	787,861	853,048	790,000	784,890	803,250
6815 Employee Recognition Function	1,688	3,303	5,981	5,000	8,000	10,000
6817 Employee Survey Outreach	204	0	0	0	0	0
6820 Employee Assistance Program	0	0	0	2,000	0	1,000
6825 Employee Wellness Program	11,070	4,817	977	10,000	5,130	10,000
6830 Training & Prof. Development	9,557	9,756	10,361	50,000	10,000	45,000
6840 DOT Testing	1,050	1,050	825	1,050	1,000	1,000
6850 Unemployment Ins. Benefit	4,740	3,600	0	10,000	500	5,000
6855 Donated Sick Leave	4,241	3,558	(1,352)	0	0	0
Sub-total	\$751,930	\$873,705	\$904,985	\$916,050	\$827,520	\$923,250
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	891	769	679	1,500	700	1,000
7110 Travel/Misc. Expenses	7,007	408	45	0	200	500
7145 Claims Paid	0	0	3,500	0	0	0
Sub-total	\$7,898	\$1,177	\$4,224	\$1,500	\$900	\$1,500
OPERATING EXPENSE						
5430 Capital Outlay	151	873	2,450	2,500	1,200	2,500
Sub-total	\$151	\$873	\$2,450	\$2,500	\$1,200	\$2,500
TOTAL EXPENSES	\$1,105,123	\$1,263,007	\$1,292,124	\$1,324,822	\$1,190,752	\$1,327,916
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$355,290)	(\$388,690)	(\$425,658)	(\$429,572)	(\$385,185)	(\$431,769)
ALLOCATED SUPPORT SERVICES	(\$749,833)	(\$874,317)	(\$866,466)	(\$895,250)	(\$805,567)	(\$896,147)



FINANCE AND ADMINISTRATION

Finance and Accounting – 701440

FUNCTION

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

OBJECTIVES

1. Continue to provide internal and external financial reporting and receive “Certificate of Achievement for Excellence in Financial Reporting” from Government Finance Officers Association.
2. Continue to submit budget document to receive award from the California Society of Municipal Finance Officers and Government Finance Officers Association.
3. Continue to provide investment service and support other District financial functions, such as updating financial model.

PERSONNEL

Position Title	2014-15 Authorized Positions	Filled as of 4/15/2015	2015-16 Proposed Positions
Finance Manager	1.0	1.0	1.0
Financial Analyst	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0
Senior Accounting Technician	1.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0
Account Clerk I, II	1.0	1.0	1.0
Purchasing Supervisor	-	-	1.0
Buyer	1.0	1.0	-
Storekeeper	1.0	1.0	1.0
TOTAL	9.0	9.0	9.0

SIGNIFICANT CHANGES

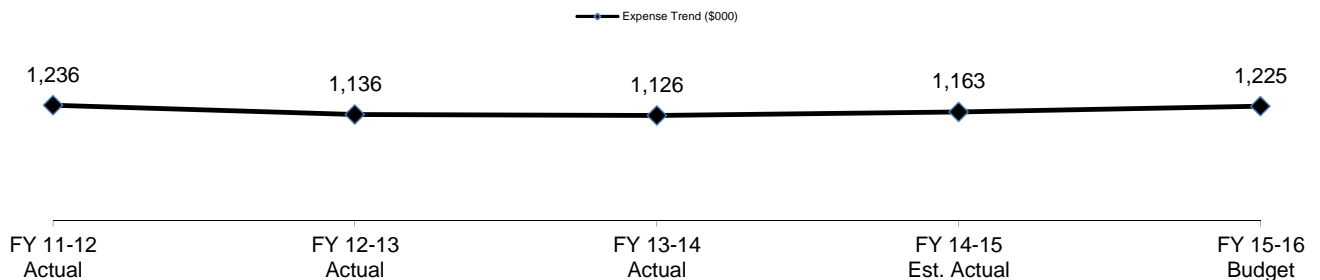
Upgrade of the Buyer position (Salary Grade 52) to Purchasing Supervisor (Salary Grade M59) to recognize supervisory responsibility associated with a proposed organizational change to achieve operational efficiencies and ensure compliance with current “best practices” for procurement.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies & Postage – General accounting, accounts payable and payroll related supplies.
- 6220 Outside Services – Funds used to provide temporary and part-time personnel for this division.
- 5400 Labor – Support provided by other units for annual inventory and for warehouse receiving.
- 5405.2 Telephone – Includes cell phone and pager for warehouse function.

**Las Virgenes Municipal Water District
Finance and Administration
Finance and Accounting - 701440**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
PAYROLL EXPENSES						
6100 Staff Salaries	\$724,736	\$684,218	\$664,866	\$738,630	\$728,492	\$776,035
6102 Staff Overtime	444	722	1,072	10,465	6,000	11,099
6105 Staff Benefits	414,326	373,059	348,755	343,647	331,250	332,070
6110 Staff Taxes	63,801	54,370	58,546	63,497	59,285	66,787
Sub-total	\$1,203,307	\$1,112,369	\$1,073,239	\$1,156,239	\$1,125,027	\$1,185,991
6115 Staff Costs Recovered	0	(3,453)	(1,309)	0	(1,683)	(1,647)
Net Payroll Expenses	\$1,203,307	\$1,108,916	\$1,071,930	\$1,156,239	\$1,123,344	\$1,184,344
OFFICE EQUIPMENT & POSTAGE						
6200 Forms, Supplies & Postage	1,870	462	2,933	1,500	3,750	4,000
6220 Outside Services	11,748	5,535	0	6,500	0	0
Sub-total	\$13,618	\$5,997	\$2,933	\$8,000	\$3,750	\$4,000
HUMAN RESOURCES						
6830 Training & Prof. Development	442	5,347	4,814	6,400	7,500	9,500
Sub-total	\$442	\$5,347	\$4,814	\$6,400	\$7,500	\$9,500
OTHER G&A EXPENSES						
7105 Dues/Subscriptions/Memberships	1,042	1,196	934	1,050	900	1,461
7110 Travel/Misc. Expenses	12	118	6	200	200	200
Sub-total	\$1,054	\$1,314	\$940	\$1,250	\$1,100	\$1,661
OPERATING EXPENSE						
5400 Labor	9,059	8,218	33,350	8,121	19,922	15,383
5405.2 Utilities - Telephone	244	198	199	250	240	250
Sub-total	\$9,303	\$8,416	\$33,549	\$8,371	\$20,162	\$15,633
INVENTORY EXPENSE						
5536 Inventory Adjustment	8,594	6,139	12,196	9,500	7,500	9,500
TOTAL EXPENSES	\$1,236,318	\$1,136,129	\$1,126,362	\$1,189,760	\$1,163,356	\$1,224,638
ALLOCATED EXPENSES						
ALLOCATED INTERNAL G&A	(\$50,512)	(\$50,460)	(\$68,214)	(\$55,444)	(\$67,277)	(\$33,747)
ALLOCATED SUPPORT SERVICES	(\$1,185,806)	(\$1,085,669)	(\$1,058,148)	(\$1,134,316)	(\$1,096,079)	(\$1,190,891)





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 FY15-16 Appropriations amounts represent additional funds needed in the upcoming year.

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

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

Many of the projects identified in the Recycled Water Funds and Sanitation Funds have shared funding responsibility of the District and Triunfo Sanitation District consistent with the Joint Powers Authority Agreement. Allocation of costs between the two agencies for Joint Powers Authority

construction or replacement costs is typically governed by the JPA agreement and is based on capacity rights, flow amounts and other defined criteria.

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.

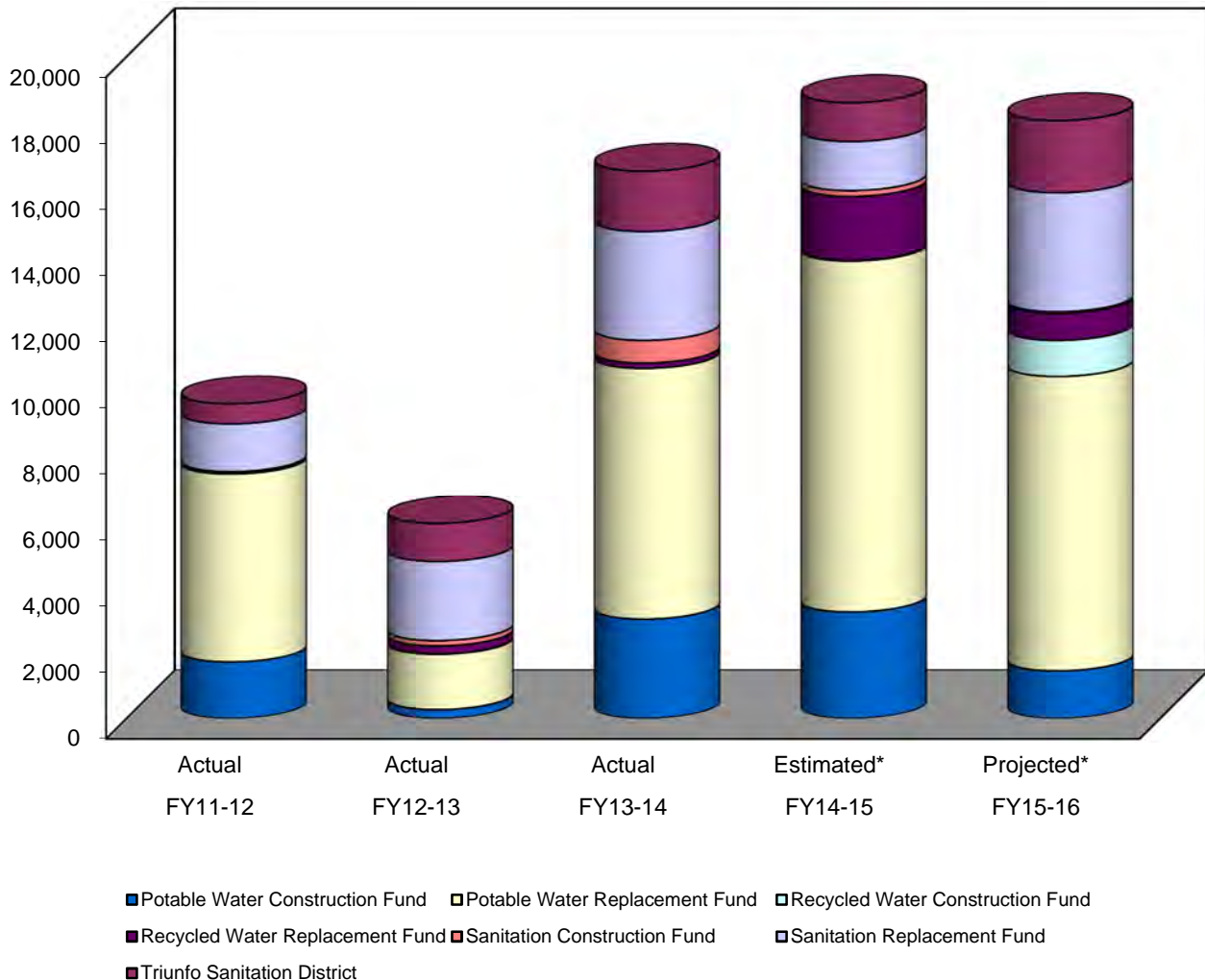
Over the last several years the District has made a significant financial commitment in the maintenance and replacement of its existing infrastructure. This focus is a result in the shift of capital planning from construction of facilities to meet new service demands, to the maintenance of infrastructure that serves existing customers. In addition, the nutrient reduction plans consistent with the current adopted NPDES Permit required significant, high-cost projects in recent years. Successful completion of the projects is accomplished by the coordination of project managers (engineers or operation managers) and outside contractors.

Replacing aging/ailing equipment and facilities, especially when there have been advances in technology and design, can reduce or defer annual maintenance and repair expenses. Efficiencies in operations may be realized by the completion of these projects, even when the direct benefit is not quantified.

The District has actively pursued funding for capital projects from various Federal, State and County government agencies. No grant funds are currently approved for the proposed capital improvements. The District is also negotiating with the City of Los Angeles Department of Water and Power to secure funding for 100% of costs of the Woodland Hills Golf Course Recycled Water Pipeline Extension.

**Las Virgenes Municipal Water District
Capital Improvement Projects
Annual Expenditures
(Dollars in Thousands)**

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Estimated*	FY15-16 Projected*
Potable Water Construction Fund	1,711	264	2,992	3,207	1,439
Potable Water Replacement Fund	5,706	1,682	7,609	10,628	8,918
Recycled Water Construction Fund	18	9	(48)	21	1,087
Recycled Water Replacement Fund	1	244	161	1,928	818
Sanitation Construction Fund	51	160	681	173	44
Sanitation Replacement Fund	1,441	2,383	3,283	1,480	3,586
Total LVMWD Funds	8,928	4,742	14,678	17,437	15,892
Triunfo Sanitation District (share of JPA Projects)	604	1,156	1,816	1,173	2,173
Total all Funds	9,532	5,898	16,494	18,610	18,065



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

Working Capital Requirements

Capital Improvement Projects

FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10236	Raise Air Vacuum and Abandon Protective Structures	\$266,300	\$25,801	\$15,000	\$225,499	\$193,972	\$419,471
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes Rd.	\$7,287,975	\$6,090,552	\$156,252	\$0	\$0	\$0
10372	Calabasas Park Estates System Rehabilitation (cost tracking only)	\$385,000	\$463,651	\$0	\$0	\$0	\$0
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$443,231	\$279,834	\$79,200	\$84,197	\$0	\$84,197
10430	Twin Lakes Pump Station Pipeline Project	\$1,700,000	\$19,931	\$493	\$1,679,576	\$0	\$1,679,576
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
10463	Building 1 Tenant Improvements	\$227,380	\$146,154	\$0	\$0	\$0	\$0
10476	5-MG Tank near Las Virgenes Reservoir	\$13,606,169	\$4,289,482	\$9,323,500	(\$6,813)	\$0	(\$6,813)
10487	Construct 3rd Digester at Rancho	\$7,423,548	\$6,579,466	\$1,226,059	\$0	\$0	\$0
10493	Tapia Sludge Screening	\$385,000	\$0	\$0	\$0	\$0	\$0
10508	Tank Renovation: Calabasas Tank	\$2,756,038	\$220,295	\$2,534,155	\$0	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$685,000	\$115,844	\$179,144	\$390,012	\$0	\$390,012
10513	Tapia Sluice Gate and Drive Replacement	\$309,650	\$0	\$10,000	\$299,650	\$0	\$299,650
10518	Lift Station No. 2 Suction Line Repair (LV Only)	\$45,000	\$0	\$0	\$0	\$0	\$0
10520	SCADA System Communication Upgrades	\$93,100	\$6,239	\$0	\$86,861	\$0	\$86,861
10521	SCADA System Communication Upgrades (LV Only)	\$448,450	\$102,719	\$49,734	\$295,997	\$938,782	\$1,234,779
10522	Reservoir #2 Improvements (Lining Cover)	\$1,607,010	\$77,886	\$1,564,432	\$0	\$0	\$0
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$423,103	\$89,889	(\$89,889)	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	\$0	\$0	\$100,000	\$27,000	\$127,000
10538	Tapia Channel Mixing Improvements	\$1,109,242	\$32,449	\$108,321	\$968,472	\$0	\$968,472

Working Capital Requirements Capital Improvement Projects FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10539	Saddletree Tank improvements	\$274,165	\$16,256	\$0	\$257,909	\$280,441	\$538,350
10540	Lost Hill Overpass Recycled Water Main Relocation	\$363,744	\$49,243	\$52,212	\$262,289	\$0	\$262,289
10541	Building 8 Computer Center Upgrades	\$165,000	\$19,070	\$0	\$145,930	\$34,070	\$180,000
10542	Vault Lid Replacement	\$336,750	\$167,241	\$169,509	\$0	\$170,000	\$170,000
10543	Building 7 & 8 HVAC Integration	\$267,000	\$0	\$292,500	\$0	\$0	\$0
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$143,937	\$36,108	\$107,829	\$0	\$0	\$0
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrade	\$27,564	\$13,564	\$0	\$14,000	\$0	\$14,000
10551	Centrate System - New Pump Impellers	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000
10555	Vehicle Replacement Program	\$175,000	\$0	\$175,000	\$0	\$0	\$0
10556	Interconnection With CMWD	\$45,000	\$32,268	\$0	\$12,732	\$347,268	\$360,000
10557	Westlake Filtration Plant Expansion	\$440,000	\$30	\$230,000	\$209,970	\$1,796,600	\$2,006,570
10558	Westlake Pump Station Upgrade	\$205,000	\$0	\$164,000	\$41,000	\$2,030,600	\$2,071,600
10559	Manhole Rehabilitation, F2/F3 Line	\$15,000	\$0	\$29,500	(\$14,500)	\$276,500	\$262,000
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	\$0	\$0	\$175,390	\$0	\$175,390
10561	NPDES Permit Renewal	\$25,000	\$0	\$0	\$0	\$0	\$0
10562	Tapia Structural Repairs	\$46,500	\$0	\$46,500	\$0	\$0	\$0
10563	Tapia Supplemental Carbon Study	\$85,000	\$0	\$0	\$0	\$0	\$0
10564	Centrate Equalization Tank	\$890,000	\$0	\$60,000	\$830,000	\$360,519	\$1,190,519
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	\$0	\$0	\$287,500	\$0	\$287,500
10566	Tapia Alternative Disinfection Safety Improvements	\$85,750	\$0	\$85,700	\$0	\$0	\$0
10567	Programmable Logic Controller Upgrades	\$216,500	\$0	\$0	\$216,500	\$0	\$216,500

Working Capital Requirements

Capital Improvement Projects

FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10568	Twin Lakes Tank Drainage Project	\$346,000	\$0	\$47,700	\$298,300	\$0	\$298,300
10569	Security Fencing, Potable Water Tank Sites	\$121,000	\$0	\$75,000	\$0	\$0	\$0
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	\$180,000	\$0	\$180,000	\$0	\$0	\$0
10571	Vehicle Replacement Program FY14/15	\$175,000	\$0	\$175,000	\$0	\$0	\$0
10572	Agoura Road Widening Project	\$60,000	\$0	\$850	\$59,150	\$0	\$59,150
10573	Sewer Grit Handling	\$50,000	\$0	\$50,000	\$0	\$0	\$0
10574	Rancho Facility Improvements	\$174,500	\$0	\$84,000	\$90,500	\$209,500	\$300,000
10575	Building No. 8 Improvements	\$12,750	\$0	\$0	\$12,750	\$0	\$12,750
10576	Building No. 7 Improvements	\$24,500	\$0	\$22,500	\$2,000	\$22,500	\$24,500
10577	Potable Water Pump Station Improvements	\$5,000	\$0	\$0	\$5,000	\$23,500	\$28,500
10578	Security Upgrades - LVMWD	\$5,000	\$0	\$5,000	\$0	\$26,000	\$26,000
10579	Security Upgrades - JPA	\$5,000	\$0	\$4,500	\$500	\$27,000	\$27,500
10580	Tapia Equipment Replacement	\$70,750	\$0	\$70,000	\$0	\$0	\$0
10581	Potable Water System Equipment Upgrades	\$38,500	\$0	\$20,500	\$0	\$0	\$0
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	\$0	\$80,500	\$0	\$0	\$0
10583	Fleet Maintenance - Oil Lubrication System	\$21,500	\$0	\$21,500	\$0	\$0	\$0
10584	Electrical/Instrumentation Equipment Purchase	\$14,500	\$0	\$11,246	\$0	\$0	\$0
10585	IT Capital Purchases - FY 14-15	\$145,500	\$0	\$145,500	\$0	\$0	\$0
10586	AMR Implementation - FY 14-15	\$1,275,000	\$0	\$0	\$0	\$0	\$0
10587	Recycled Water Storage Study	\$300,000	\$0	\$0	\$300,000	\$15,164	\$315,164
10588	Woodland Hills Golf Course RW Pipeline Extension	\$310,000	\$0	\$0	\$310,000	\$1,028,638	\$1,338,638

Working Capital Requirements Capital Improvement Projects FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10589	WIMS Software Implementation	\$32,350	\$0	\$32,350	\$0	\$0	\$0
10590	PW System Rehab.	\$242,300	\$0	\$200,000	\$42,300	\$227,409	\$269,709
10591	Calabasas Ridge RW Main Ext.	\$84,590	\$0	\$84,590	\$0	\$0	\$0
10592	Agoura Road Recycled Water Main Extension	\$1,272,655	\$0	\$730,206	\$542,449	\$0	\$542,449
10593	CIS Infinity Software Upgrade	\$0	\$0	\$0	\$0	\$95,000	\$95,000
10594	CIS Infinity Modifications-Budget Based Rates	\$0	\$0	\$0	\$0	\$95,000	\$95,000
10595	Tapia Primary Flow Diversion	\$0	\$0	\$0	\$0	\$44,000	\$44,000
10596	Lift Stations Programmable Logic Controller Upgrades	\$0	\$0	\$0	\$0	\$47,180	\$47,180
10597	Tapia Electrical and Instrumentation Upgrades	\$0	\$0	\$0	\$0	\$137,250	\$137,250
10598	Vehicle Replacement Program FY 15-16	\$0	\$0	\$0	\$0	\$175,000	\$175,000
10599	Construction Services Truck	\$0	\$0	\$0	\$0	\$150,000	\$150,000
10600	Tapia Water Reclamation Facility Reliability Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
10601	Rancho Reliability Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
10602	Miscellaneous RW Extension	\$0	\$0	\$0	\$0	\$106,000	\$106,000
10603	Building #1 Tenant Improvements	\$0	\$0	\$0	\$0	\$430,000	\$430,000
10604	EOC-Dedicated Equipment Crash Cart	\$0	\$0	\$0	\$0	\$25,000	\$25,000
10605	Performance Evaluation Software	\$0	\$0	\$0	\$0	\$15,000	\$15,000
Total CIP Budget		\$49,023,891	\$18,920,794	\$18,610,093	\$8,510,120	\$9,554,893	\$18,065,013

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10236	Raise Air Vacuum and Abandon Protective Structures Installation of air-vacuum valves above ground, including piping modifications on the arterial 30" main in West Hills, dismantling the old air vacuum valves inside protective structures and abandonment of these facilities.	Maple	2 Continuing	Appr. \$266,300 Exp. \$40,801	\$193,972
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Potable Water Replacement	100.00%		0.00%	0.00%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10344	EW Transmission Facilities: Calabasas Rd. to Las Virgenes Rd. Following the results of the 1235' Backbone Improvement Study, construct an east-west transmission pipeline from the existing 30-inch potable transmission main on Mureau Road to the existing 30-inch main near the intersection of Agoura Road and Las Virgenes Road.	Schlageter	2 Completed	Appr. \$7,287,975 Exp. \$6,246,804	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Potable Water Construction	33.00%		0.00%	0.00%
	Potable Water Replacement	67.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10372	Calabasas Park Estates System Rehabilitation (cost tracking only) Project consists of CEQA reviews, engineering design and construction for the project. In addition, an undetermined amount of expenditure may be necessary for additional inclinometer installation that would provide ground movement information necessary for detailed engineering designs. Planning cost includes on-going and potential legal issues as well as outreach to the residents.	Zhao	2 Admin	Appr. \$385,000 Exp. \$463,651	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Potable Water Replacement	100.00%		0.00%	0.00%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway) Rehabilitation of 18" RW pipe between Tapia and Mulholland Highway due to excessive failure rate. Cost estimate is based on the installation of an active cathodic protection system. The project is divided in three phases: 1) FY12-13; 2) FY13-14; 3) FY14-15.	Cao	3 Continuing	Appr. \$443,231 Exp. \$359,034	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Recycled Water Replacement	100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10430	Twin Lakes Pump Station Pipeline Project	Schlageter	2 Continuing	Appr. \$1,700,000 Exp. \$20,424	\$0
	Construct a new 2,900 foot 14" steel pipeline from the 30" pipeline at Devonshire and Andora Street through Chatsworth Park to the Twin Lakes pump station. Plans and specifications are complete.				
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Potable Water Construction	33.00%		0.00%	0.00%
	Potable Water Replacement	67.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	Yes
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		Anticipated Future Expenditures	No
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		Anticipated Future Expenditures	No
10463	Building 1 Tenant Improvements	Zhao	2 Completed	Appr. \$227,380 Exp. \$146,154	\$0
	To provide necessary improvements that may include, but not limited to, painting, minor mechanical electrical work and cosmetic upgrades in order to facilitate a short term lease.				
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Potable Water Replacement	100.00%		0.00%	0.00%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10476	5-MG Tank near Las Virgenes Reservoir	Cao	2 Continuing	Appr. \$13,606,169 Exp. \$13,612,982	\$0
	5 mg concrete reservoir and appurtenances with grading and site work and 300 feet of 36 inch inlet/outlet piping.				
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Potable Water Construction	33.00%		0.00%	0.00%
	Potable Water Replacement	67.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10487	Construct 3rd Digester at Rancho	Zhao	2 Completed	Appr. \$7,423,548 Exp. \$7,805,525	\$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	Anticipated Future Expenditures	No	
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	Anticipated Future Expenditures	Yes	
10508	Tank Renovation: Calabasas Tank	Cao	2 Completed	Appr. \$2,756,038 Exp. \$2,754,450	\$0
	This project includes structural work, coating repairs, and inlet/outlet piping and other mechanical improvements to promote water circulation and reduce the potential for nitrification.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10512	Tapia: Primary Tank Rehabilitation	Maple	2 Continuing	Appr. \$685,000 Exp. \$294,988	\$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	Anticipated Future Expenditures	Yes	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10513	Tapia Sluice Gate and Drive Replacement	Maple	2 Continuing	Appr. \$309,650 Exp. \$10,000	\$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		Anticipated Future Expenditures	Yes
10518	Lift Station No. 2 Suction Line Repair (LV Only)	Miller	2 Cancelled	Appr. \$45,000 Exp. \$0	\$0
	Repair corrosion on pump suction lines similar to Lift Station No.1 (repairs performed several years ago).				
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement	100.00%		0.00%	0.00%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10520	SCADA System Communication Upgrades	Schlageter	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		Anticipated Future Expenditures	Yes
10521	SCADA System Communication Upgrades (LV Only)	Schlageter	2 Continuing	Appr. \$448,450 Exp. \$152,453	\$938,782
	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:
	Potable Water Replacement	100.00%		0.00%	0.00%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	Yes
10522	Reservoir #2 Improvements (Lining Cover)	Dingman	1 Completed	Appr. \$1,607,010 Exp. \$1,642,318	\$0
	A study was completed in 2013 to define the scope of work. The scope includes lining the earthen sides and covering the water surface of recycled water reservoir #2 with shade balls. The bottom of the reservoir is currently concrete.				
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Recycled Water Replacement	100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road To construct 5,000 feet of 8" PVC recycled water main extension along Agoura Road to Ladyface Drive to Cornell Road.	Schlageter	2 Cancelled	Appr. \$423,103 Exp. \$0	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Recycled Water Conservation	100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	Yes
10537	Raw Sludge Wet Well Mixing Improvements Replace the existing centrifugal mixing pump with a pump that is more appropriate for sludge mixing.	Johnson	2 Continuing	Appr. \$100,000 Exp. \$0	\$27,000
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement	100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10538	Tapia Channel Mixing Improvements Replace the air piping and drop legs in the channels at Tapia.	Maple	2 Continuing	Appr. \$1,109,242 Exp. \$140,770	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Sanitation Replacement	100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10539	Saddletree Tank improvements Twenty (20) year rehabilitation of Saddletree Tank. This project will commence after the Calabasas Tank rehabilitation (IIP Project No. 10508) is complete.	Schlageter	2 Continuing	Appr. \$274,165 Exp. \$16,256	\$280,441
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Potable Water Replacement	100.00%		0.00%	0.00%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	Yes
10540	Lost Hill Overpass Recycled Water Main Relocation 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).	Cao	2 Continuing	Appr. \$363,744 Exp. \$101,455	\$0
	Project Funding:			JPA Share - LV:	JPA Share - TSD:
	Recycled Water Replacement	100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10541	Building 8 Computer Center Upgrades	McIntyre	2 Continuing	Appr. \$165,000 Exp. \$19,070	\$34,070
	Reconfigure existing computer/telephone center in Building 8 to provide protection of equipment and data. Project includes: 1) cabling, electrical, air conditioning changes, moving and reconfiguring existing equipment; 2) fireproof server racks; 3) redundant UPS system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10542	Vault Lid Replacement	Palma	2 Continuing	Appr. \$336,750 Exp. \$336,750	\$170,000
	Replacement of 85 vault lids for large meters and detector check vaults. The lid replacement will provide the ability to safely read these meter and provide easy access for maintenance.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	
10543	Building 7 & 8 HVAC Integration	Miller	Completed	Appr. \$267,000 Exp. \$292,500	\$0
	Upgrade and replace the twenty (20) year old campus air conditioning and chiller system (building 8) with a single unit that will be shared between buildings 7 and 8. The project proposal will implement the tie-in between the two buildings with more efficient and reliable equipment. Project costs are anticipated to include: old equipment removal and replacement (\$200,000); tie-in to between buildings 7 and 8 and site construction (\$50,000); and bid documents, bid process (\$3,000) and staff time (\$14,000).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10544	Centrate Tank Cathodic Protection (CP) System Replacement	Cao	2 Completed	Appr. \$143,937 Exp. \$143,937	\$0
	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	Anticipated Future Expenditures	No	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrade	Korkosz	2 Continuing	Appr. \$27,564 Exp. \$13,564	\$0
	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 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	Anticipated Future Expenditures	No	
10551	Centrate System - New Pump Impellers	Johnson	2 Continuing	Appr. \$35,000 Exp. \$0	\$0
	Upgrade centrate system pump impellers to handle solids in the system.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10555	Vehicle Replacement Program	Miller	2 Annual	Appr. \$175,000 Exp. \$175,000	\$0
	Systematic replacement of district fleet based on age and condition of vehicles.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10556	Interconnection With CMWD	Lippman	2 Continuing	Appr. \$45,000 Exp. \$32,268	\$347,268
	Design and construction of a potable water intertie between CMWD and the District. The interconnection facilities for the District include 5,000 feet of 24 inch pipe in Lindero Canyon Blvd. from Thousand Oaks Blvd to the county line and a pressure reducing station.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Construction	20.00%	0.00%	0.00%	
	Potable Water Replacement	80.00%			
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	
10557	Westlake Filtration Plant Expansion	Maple	1 Continuing	Appr. \$440,000 Exp. \$230,030	\$1,796,600
	Install 2 additional filters to increase filtration capacity from 8,400 gpm to 12,000 gpm (18 MGD). A disinfection system will also be installed in order to meet disinfection requirements.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Construction	20.00%	0.00%	0.00%	
	Potable Water Replacement	80.00%			
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10558	Westlake Pump Station Upgrade	Maple	2 Continuing	Appr. \$205,000 Exp. \$164,000	\$2,030,600
	To replace aging engines with high efficiency electrical engines that achieve the designed flow of 18 MGD and provide better utilization of the reservoir at low levels.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Construction	20.00%	0.00%	0.00%	
	Potable Water Replacement	80.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	Yes
10559	Manhole Rehabilitation, F2/F3 Line	Schlageter	2 Continuing	Appr. \$15,000 Exp. \$29,500	\$276,500
	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		Anticipated Future Expenditures	Yes
10560	Rancho: Rehabilitate Existing Centrate Line	Schlageter	2 Continuing	Appr. \$175,390 Exp. \$0	\$0
	Provide mechanical and/or chemical cleaning of minerals from the existing centrate line. No planning is needed due to the availability of existing documentation.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10561	NPDES Permit Renewal	Dingman	2 Cancelled	Appr. \$25,000 Exp. \$0	\$0
	This project provides funding for assistance from outside sources related to the National Pollution Discharge Elimination System (NPDES) Permit renewal for Tapia. Costs will be charged in JPA Administration Business Unit.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10562	Tapia Structural Repairs	Dingman	1 Completed	Appr. \$46,500 Exp. \$46,500	\$0
	Repair the foundation of the RAS pump station, including modifications to sub-grade to address settling. Flex coupling are also to be added to relieve pipe strain.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10563	Tapia Supplemental Carbon Study	Dingman	2 Completed	Appr. \$85,000 Exp. \$0	\$0
	Study available supplemental carbon sources to improve biological performance at Tapia.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	
10564	Centrate Equalization Tank	Schlageter	2 Continuing	Appr. \$890,000 Exp. \$60,000	\$360,519
	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	Anticipated Future Expenditures	No	
10565	Rancho Las Virgenes Digester Cleaning and Repair	Schlageter	1 Continuing	Appr. \$287,500 Exp. \$0	\$0
	To clean out and evaluate the condition of existing digesters # 1 and #2. The full scope of repairs is unknown at this time but could include coatings ,concrete patching, pipe and valve repairs, removal of the steam lances, and repairs to hatches and seals.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	
10566	Tapia Alternative Disinfection Safety Improvements	Dingman	1 Completed	Appr. \$85,750 Exp. \$85,700	\$0
	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	Anticipated Future Expenditures	No	
10567	Programmable Logic Controller Upgrades	Schlageter	2 Continuing	Appr. \$216,500 Exp. \$0	\$0
	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.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10568	Twin Lakes Tank Drainage Project	Cao	1 Continuing	Appr. \$346,000 Exp. \$47,700	\$0
	Replacement of the existing drainage system at the Twin Lakes Tank site. The scope includes installation of catch basins and pipelines to reroute the flow to a nearby Cal-Trans facility.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10569	Security Fencing, Potable Water Tank Sites	Miller	1 Completed	Appr. \$121,000 Exp. \$75,000	\$0
	Install security fencing at four remaining potable water tank sites without the fencing. The sites include Calabasas, Latigo, Saddletree, and Twin Lakes.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	Dingman	3 Continuing	Appr. \$180,000 Exp. \$180,000	\$0
	Replace the existing Michigan/Volvo loader used to move amendment and compost at Rancho with a like model.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10571	Vehicle Replacement Program FY14/15	Johnson	2 Annual	Appr. \$175,000 Exp. \$175,000	\$0
	Systematic replacement of district fleet based on age and condition of vehicles.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10572	Agoura Road Widening Project	Schlageter	1 Continuing	Appr. \$60,000 Exp. \$850	\$0
	The District is responsible for raising valve covers, manholes lids, and relocation of appurtenances as needed when streets are overlaid. This budget is to reimburse the City of Agoura Hills for the Agoura Road widening project.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10573	Sewer Grit Handling	Maple	2 Completed	Appr. \$50,000 Exp. \$50,000	\$0
	Plan, design and build a sewer grit removal system at Tapia. This project will reduce the weight of inorganic grit that is removed and disposed as solid waste.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10574	Rancho Facility Improvements	Johnson	3 Continuing	Appr. \$174,500 Exp. \$84,000	\$209,500
	Replace and repair significant components of the JPA's Rancho Las Virgenes Composting Facility. 1) Replacement Sump Pumps (4 @ \$8K/ea.) - \$35,000 2) Amendment Bin Overhaul (welding/coating) - \$50,000 3) Conveyor Screw Replacement (2) - \$30,000 4) Dewatering Compressor (1) - \$10,000				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10575	Building No. 8 Improvements	Johnson	3 Continuing	Appr. \$12,750 Exp. \$0	\$0
	Repair and replace facilities and appurtenances at at LVMWD Campus Building No. 8 (headquarters). - HVAC VAV Controls: \$6,000 - Interior Painting: \$5,000 - Generator make-up tank: \$10,000				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	
10576	Building No. 7 Improvements	Johnson	3 Continuing	Appr. \$24,500 Exp. \$22,500	\$22,500
	Repair and replace facilities and appurtenances at at LVMWD Campus Building No. 7 (Maintenance Building). - Interior Painting: \$5,000 - Warehouse Lighting (replace 4 damaged skylights): \$12,500 - Locker Room Countertop: \$5,000 - Slurry Seal Parking Lots: \$20,000				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10577	Potable Water Pump Station Improvements	Korkosz	3 Continuing	Appr. \$5,000 Exp. \$0	\$23,500
	Repair and replace components of potable water system pump stations. JBR - VFD for 15 h.p. and control panel: \$10,000 Cold Canyon - Three 100 h.p. soft starts: \$40,000 Stunt Road - 2-200 h.p. soft starts to replace outdated equipment: \$40,000 Stunt road tank power - Install electrical service to provide reliable power and communication for SCADA and Radio system: \$15,000				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	
10578	Security Upgrades - LVMWD	Miller	3 Continuing	Appr. \$5,000 Exp. \$5,000	\$26,000
	Remote Access Control: \$5,000 Lock and Key Control: \$25,000				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	
10579	Security Upgrades - JPA	Miller	3 Continuing	Appr. \$5,000 Exp. \$4,500	\$27,000
	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	Anticipated Future Expenditures	Yes	
10580	Tapia Equipment Replacement	Dingman	2 Completed	Appr. \$70,750 Exp. \$70,000	\$0
	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	Anticipated Future Expenditures	No	
10581	Potable Water System Equipment Upgrades	Johnson	2 Completed	Appr. \$38,500 Exp. \$20,500	\$0
	Replace an Automatic Transfer Switch (ATS) for the emergency generator at the Cornell pump station. The ATS will automatically switch between power sources (SCE or generator) when one of the sources loses or gains power (\$15,000). Replace damaged and worn filter pumps at the Westlake Filter Plant (\$15,000).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10582	Tapia Balancing Pond Sealant Replacement	Dingman	2 Completed	Appr. \$80,500 Exp. \$80,500	\$0
	Replace approximately 1,300' of sealant in the balancing pond.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10583	Fleet Maintenance - Oil Lubrication System	Johnson	2 Completed	Appr. \$21,500 Exp. \$21,500	\$0
	Replace failing oil lubrication system for routine maintenance of District vehicles.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10584	Electrical/Instrumentation Equipment Purchase	Korkosz	2 Completed	Appr. \$14,500 Exp. \$11,246	\$0
	Purchase of pipe threader for Districtwide use. The threader will be used by the electrical/instrumentation as well as maintenance staff.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10585	IT Capital Purchases - FY 14-15	Matthews	2 Completed	Appr. \$145,500 Exp. \$145,500	\$0
	Purchase of Information Technology (IT) Related software and equipment. Proposed purchases for FY 14-15 include four (4) servers (\$24K); one virtual server (\$13k); replace Cisco switch (\$65k); JDE license for employee self-service module (\$12.5K); GPS locator (\$9,000).				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No	
10586	AMR Implementation - FY 14-15	Palma	2 Annual	Appr. \$1,275,000 Exp. \$0	\$0
	Install Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI). This is part of a multiyear program. Out year cost projections for this program are included within IIP project No. 99940.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes	

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10587	Recycled Water Storage Study	Zhao	2 Continuing	Appr. \$300,000 Exp. \$0	\$15,164
	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		Anticipated Future Expenditures	Yes
10588	Woodland Hills Golf Course RW Pipeline Extension	Schlageter	2 Continuing	Appr. \$310,000 Exp. \$0	\$1,028,638
	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.				
	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		Anticipated Future Expenditures	Yes
10589	WIMS Software Implementation			Appr. \$32,350 Exp. \$32,350	\$0
	Purchase and installation of Water Information Management solution.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement	100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10590	PW System Rehab.	Maple	2 Continuing	Appr. \$242,300 Exp. \$200,000	\$227,409
	To rehabilitate underground pressure reducing stations (PR) including the Waterside PR station, the Triunfo Canyon PR station, the Rondell Road PR station and the Las Virgenes Road PR station FY14-15.				
	Rehabilitation of PR stations including Calle Robleda(#43), LV and Agoura Road(#97), Latigo PR inlet mainline valve, and to replace Mulwood PR valves by FY15-16.				
	Project Funding:		JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement	100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	Yes

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations
10591	Calabasas Ridge RW Main Ext. Recycled Water system extension.		Completed	Appr. \$84,590 Exp. \$84,590	\$0
	Project Funding:			JPA Share - LV: 0.00%	JPA Share - TSD: 0.00%
	Recycled Water Conservation	100.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10592	Agoura Road Recycled Water Main Extension To construct 5,000 feet of 8" PVC recycled water main extension along Agoura Road to Ladyface Drive to Cornell Road	Schlageter	1 Continuing	Appr. \$1,272,655 Exp. \$730,206	\$0
	Project Funding:			JPA Share - LV: 0.00%	JPA Share - TSD: 0.00%
	Recycled Water Replacement	100.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10593	CIS Infinity Software Upgrade Purchase and migrate to latest version of District's billing system.	Mathews	1 New	Appr. \$0 Exp. \$0	\$95,000
	Project Funding:			JPA Share - LV: 0.00%	JPA Share - TSD: 0.00%
	Potable Water Replacement	100.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10594	CIS Infinity Modifications-Budget Based Rates Modify District's billing software to accommodate water budget based rate structure.	Mathews	1 New	Appr. \$0 Exp. \$0	\$95,000
	Project Funding:			JPA Share - LV: 0.00%	JPA Share - TSD: 0.00%
	Potable Water Replacement	100.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	No
10595	Tapia Primary Flow Diversion Installation of permanent piping to convey primary effluent to RAS re-aeration basins.	Dingman	1 New	Appr. \$0 Exp. \$0	\$44,000
	Project Funding:			JPA Share - LV: 70.60%	JPA Share - TSD: 29.40%
	Recycled Water Replacement	100.00%			
	Estimated Impact on Annual Operating Expense	\$0		Anticipated Future Expenditures	Yes

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations	
10596	Lift Stations Programmable Logic Controller Upgrades	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$47,180
	This project replaces programmable logic controllers (PLC's) at the Lift Stations with newer PLCs and provides necessary equipment upgrades (fiber optics, network switches and programming) to complete the installation.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No		
10597	Tapia Electrical and Instrumentation Upgrades	Korkosz	3 New	Appr. Exp.	\$0 \$0	\$137,250
	1 - Replace obsolete and malfunctioning mechanical protective relays for generators with new solid state controls. The controls will provide better generator protection and troubleshooting capabilities (generators 1 & 2): \$75,0002 - Install roots blower/motor vibration system to protect expensive motor and reduce repair cycle: \$6,0003 - Roots interface upgrade: \$20,0004 - Replace failing sludge force main flow meter: \$4,0005 - Replace failing and inefficient facility lighting: \$25,000					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes		
10598	Vehicle Replacement Program FY 15-16	Johnson	1 Annual	Appr. Exp.	\$0 \$0	\$175,000
	Systematic replacement of district fleet based on age and condition of vehicles.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No		
10599	Construction Services Truck	Johnson	2 New	Appr. Exp.	\$0 \$0	\$150,000
	Purchase new Construction Services Truck to replace aging fleet vehicle.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No		

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations	
10600	Tapia Water Reclamation Facility Reliability Improvements	Lippman	3 New	Appr. Exp.	\$0 \$0	\$100,000
	Replace or rehabilitate facilities and equipment at the Tapia Water Reclamation Facility (WRF) based on failure, exceedence of useful life, or obsolescence. Specific projects are identified for each fiscal year.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes		
10601	Rancho Reliability Improvements	Lippman	2 New	Appr. Exp.	\$0 \$0	\$100,000
	Replace or rehabilitate facilities and equipment at the Rancho facility based on failure, exceedence of useful life, or obsolescence. Specif project are identified for each fiscal year.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Sanitation Replacement	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes		
10602	Miscellaneous RW Extension	Lippman	2 Annual	Appr. Exp.	\$0 \$0	\$106,000
	Funding to develop miscellaneous recycled water system extensions.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Recycled Water Conservation	100.00%	70.60%	29.40%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	Yes		
10603	Building #1 Tenant Improvements	Zhao	3 New	Appr. Exp.	\$0 \$0	\$430,000
	Provide necessary improvements and upgrades building 1 to enhance rental marketability. Improvements may include interior and exterior modifications as well as architectural rendering.					
	Project Funding:		JPA Share - LV:	JPA Share - TSD:		
	Potable Water Replacement	100.00%	0.00%	0.00%		
	Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures	No		

Capital Improvement Project Detail, FY2015-16

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2015	FY15-16 Appropriations	
10604	EOC-Dedicated Equipment Crash Cart	Matthews	2 New	Appr. Exp.	\$0 \$0	\$25,000

This project is to fund and purchase technology equipment necessary to establish a dedicated EOC (emergency operations center) crash cart. The crash cart should include a minimum number of permanent computers / laptops, printer, hot spot connectivity, telephones and equipment necessary to ensure the District staff has the ability to communicate electronically in the event that the EOC is activated in response to an unplanned event.

Project Funding:	JPA Share - LV:	JPA Share - TSD:
Potable Water Replacement	100.00%	0.00%
Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures
		No

10605	Performance Evaluation Software	Matthews	2 New	Appr. Exp.	\$0 \$0	\$15,000
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The District's employee performance evaluation software is at end-of-life and is no longer supported by the vendor. This project will identify a new solution to support employee performance appraisals. The implementation will require an assessment of the current appraisal processes, templates, procedures and what future requirements are necessary to meet the District needs.

Project Funding:	JPA Share - LV:	JPA Share - TSD:
Potable Water Replacement	100.00%	0.00%
Estimated Impact on Annual Operating Expense	\$0	Anticipated Future Expenditures
		No

Total Capital Improvement Project Appropriations **\$9,554,893**

Total Other Funding **\$12,409,196**

Total Estimated Impact on Annual Operating Expense \$0

Appropriations by Fund	FY 2015-16 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
Potable Water Construction	\$834,894	\$0	\$834,894
Potable Water Replacement	\$6,241,248	\$0	\$6,241,248
Recycled Water Conservation	\$1,139,187	\$334,921	\$804,266
Recycled Water Replacement	\$44,000	\$12,936	\$31,064
Sanitation Construction	\$3,033	\$892	\$2,141
Sanitation Replacement	\$1,292,531	\$450,466	\$842,065
GRAND TOTAL	\$9,554,893	\$799,214	\$8,755,679

**FY 2015-16
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS	
					TSD SHARE			
					RATIO	AMOUNT		
Potable Water Construction								
10430	Twin Lakes Pump Station Pipeline Project	\$1,679,576	33.0%	\$554,260	0.0%	\$0	\$554,260	
10476	5-MG Tank near Las Virgenes Reservoir	(\$6,813)	33.0%	(\$2,248)	0.0%	\$0	(\$2,248)	
10556	Interconnection With CMWD	\$360,000	20.0%	\$72,000	0.0%	\$0	\$72,000	
10557	Westlake Filtration Plant Expansion	\$2,006,570	20.0%	\$401,314	0.0%	\$0	\$401,314	
10558	Westlake Pump Station Upgrade	\$2,071,600	20.0%	\$414,320	0.0%	\$0	\$414,320	
Total: Potable Water Construction				\$1,439,646		\$0	\$1,439,646	
Potable Water Replacement								
10236	Raise Air Vacuum and Abandon Protective Structures	\$419,471	100.0%	\$419,471	0.0%	\$0	\$419,471	
10430	Twin Lakes Pump Station Pipeline Project	\$1,679,576	67.0%	\$1,125,316	0.0%	\$0	\$1,125,316	
10476	5-MG Tank near Las Virgenes Reservoir	(\$6,813)	67.0%	(\$4,565)	0.0%	\$0	(\$4,565)	
10521	SCADA System Communication Upgrades (LV Only)	\$1,234,779	100.0%	\$1,234,779	0.0%	\$0	\$1,234,779	
10539	Saddletree Tank improvements	\$538,350	100.0%	\$538,350	0.0%	\$0	\$538,350	
10541	Building 8 Computer Center Upgrades	\$180,000	100.0%	\$180,000	0.0%	\$0	\$180,000	
10542	Vault Lid Replacement	\$170,000	100.0%	\$170,000	0.0%	\$0	\$170,000	
10553	Potable Water System Rehabilitation		100.0%		0.0%			
10556	Interconnection With CMWD	\$360,000	80.0%	\$288,000	0.0%	\$0	\$288,000	
10557	Westlake Filtration Plant Expansion	\$2,006,570	80.0%	\$1,605,256	0.0%	\$0	\$1,605,256	
10558	Westlake Pump Station Upgrade	\$2,071,600	80.0%	\$1,657,280	0.0%	\$0	\$1,657,280	
10568	Twin Lakes Tank Drainage Project	\$298,300	100.0%	\$298,300	0.0%	\$0	\$298,300	
10572	Agoura Road Widening Project	\$59,150	100.0%	\$59,150	0.0%	\$0	\$59,150	
10575	Building No. 8 Improvements	\$12,750	100.0%	\$12,750	0.0%	\$0	\$12,750	

**FY 2015-16
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
10576	Building No. 7 Improvements	\$24,500	100.0%	\$24,500	0.0%	\$0	\$24,500
10577	Potable Water Pump Station Improvements	\$28,500	100.0%	\$28,500	0.0%	\$0	\$28,500
10578	Security Upgrades - LVMWD	\$26,000	100.0%	\$26,000	0.0%	\$0	\$26,000
10590	PW System Rehab.	\$269,709	100.0%	\$269,709	0.0%	\$0	\$269,709
10593	CIS Infinity Software Upgrade	\$95,000	100.0%	\$95,000	0.0%	\$0	\$95,000
10594	CIS Infinity Modifications-Budget Based Rates	\$95,000	100.0%	\$95,000	0.0%	\$0	\$95,000
10598	Vehicle Replacement Program FY 15-16	\$175,000	100.0%	\$175,000	0.0%	\$0	\$175,000
10599	Construction Services Truck	\$150,000	100.0%	\$150,000	0.0%	\$0	\$150,000
10603	Building #1 Tenant Improvements	\$430,000	100.0%	\$430,000	0.0%	\$0	\$430,000
10604	EOC-Dedicated Equipment Crash Cart	\$25,000	100.0%	\$25,000	0.0%	\$0	\$25,000
10605	Performance Evaluation Software	\$15,000	100.0%	\$15,000	0.0%	\$0	\$15,000
Total: Potable Water Replacement				\$8,917,796		\$0	\$8,917,796
Recycled Water Conservation							
10587	Recycled Water Storage Study	\$315,164	30.0%	\$94,549	29.4%	\$27,797	\$66,752
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,338,638	100.0%	\$1,338,638	29.4%	\$393,560	\$945,078
10602	Miscellaneous RW Extension	\$106,000	100.0%	\$106,000	29.4%	\$31,164	\$74,836
Total: Recycled Water Conservation				\$1,539,187		\$452,521	\$1,086,666
Recycled Water Replacement							
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$84,197	100.0%	\$84,197	29.4%	\$24,754	\$141,714
10540	Lost Hill Overpass Recycled Water Main Relocation	\$262,289	100.0%	\$262,289	29.4%	\$77,113	\$199,653
10592	Agoura Road Recycled Water Main Extension	\$542,449	100.0%	\$542,449	0.0%	\$0	\$542,449

**FY 2015-16
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
10595	Tapia Primary Flow Diversion	\$44,000	100.0%	\$44,000	29.4%	\$12,936	\$31,064
Total: Recycled Water Replacement				\$932,935		\$114,803	\$818,132
Sanitation Construction							
10587	Recycled Water Storage Study	\$315,164	20.0%	\$63,033	29.4%	\$18,532	\$44,501
Total: Sanitation Construction				\$63,033		\$18,532	\$44,501
Sanitation Replacement							
10446	Buffer Land at Rancho	\$250,000	100.0%	\$250,000	29.4%	\$73,500	\$176,500
10512	Tapia: Primary Tank Rehabilitation	\$390,012	100.0%	\$390,012	29.4%	\$114,664	\$309,407
10513	Tapia Sluice Gate and Drive Replacement	\$299,650	100.0%	\$299,650	29.4%	\$88,097	\$211,553
10520	SCADA System Communication Upgrades	\$86,861	100.0%	\$86,861	29.4%	\$25,537	\$63,158
10537	Raw Sludge Wet Well Mixing Improvements	\$127,000	100.0%	\$127,000	29.4%	\$37,338	\$89,662
10538	Tapia Channel Mixing Improvements	\$968,472	100.0%	\$968,472	29.4%	\$284,731	\$693,281
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgra	\$14,000	100.0%	\$14,000	29.4%	\$4,116	\$13,872
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	\$35,000	29.4%	\$10,290	\$24,710
10559	Manhole Rehabilitation, F2/F3 Line	\$262,000	100.0%	\$262,000	59.9%	\$156,938	\$105,062
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	100.0%	\$175,390	29.4%	\$51,565	\$123,825
10564	Centrate Equalization Tank	\$1,190,519	100.0%	\$1,190,519	29.4%	\$350,013	\$840,506
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	100.0%	\$287,500	29.4%	\$84,525	\$202,975
10567	Programmable Logic Controller Upgrades	\$216,500	100.0%	\$216,500	29.4%	\$63,651	\$152,849
10570	Rancho Las Virgenes Composting Facility: Purchase of New L	\$0	100.0%	\$0	29.4%	\$0	\$0
10574	Rancho Facility Improvements	\$300,000	100.0%	\$300,000	29.4%	\$88,200	\$211,800

**FY 2015-16
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
10579	Security Upgrades - JPA	\$27,500	100.0%	\$27,500	29.4%	\$8,085	\$19,415
10587	Recycled Water Storage Study	\$315,164	50.0%	\$157,582	29.4%	\$46,329	\$111,253
10596	Lift Stations Programmable Logic Controller Upgrades	\$47,180	100.0%	\$47,180	0.0%	\$0	\$47,180
10597	Tapia Electrical and Instrumentation Upgrades	\$137,250	100.0%	\$137,250	29.4%	\$40,352	\$96,899
10600	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10601	Rancho Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
Total: Sanitation Replacement				\$5,172,416		\$1,586,729	\$3,585,687
GRAND TOTAL				\$18,065,013		\$2,172,585	\$15,892,428

**FY 2014-15
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
Potable Water Construction							
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes R	\$156,252	33.0%	\$51,563	0.0%	\$0	\$51,563
10430	Twin Lakes Pump Station Pipeline Project	\$493	33.0%	\$163	0.0%	\$0	\$163
10476	5-MG Tank near Las Virgenes Reservoir	\$9,323,500	33.0%	\$3,076,755	0.0%	\$0	\$3,076,755
10556	Interconnection With CMWD	\$0	20.0%	\$0	0.0%	\$0	\$0
10557	Westlake Filtration Plant Expansion	\$230,000	20.0%	\$46,000	0.0%	\$0	\$46,000
10558	Westlake Pump Station Upgrade	\$164,000	20.0%	\$32,800	0.0%	\$0	\$32,800
Total: Potable Water Construction				\$3,207,281		\$0	\$3,207,281
Potable Water Replacement							
10236	Raise Air Vacuum and Abandon Protective Structures	\$15,000	100.0%	\$15,000	0.0%	\$0	\$15,000
10344	E/W Transmission Facilities: Calabasas Rd. to Las Virgenes R	\$156,252	67.0%	\$104,689	0.0%	\$0	\$104,689
10372	Calabasas Park Estates System Rehabilitation (cost tracking o	\$0	100.0%	\$0	0.0%	\$0	\$0
10430	Twin Lakes Pump Station Pipeline Project	\$493	67.0%	\$330	0.0%	\$0	\$330
10463	Building 1 Tenant Improvements	\$0	100.0%	\$0	0.0%	\$0	\$0
10476	5-MG Tank near Las Virgenes Reservoir	\$9,323,500	67.0%	\$6,246,745	0.0%	\$0	\$6,246,745
10508	Tank Renovation: Calabasas Tank	\$2,534,155	100.0%	\$2,534,155	0.0%	\$0	\$2,534,155
10521	SCADA System Communication Upgrades (LV Only)	\$49,734	100.0%	\$49,734	0.0%	\$0	\$49,734
10539	Saddletree Tank improvements	\$0	100.0%	\$0	0.0%	\$0	\$0
10541	Building 8 Computer Center Upgrades	\$0	100.0%	\$0	0.0%	\$0	\$0
10542	Vault Lid Replacement	\$169,509	100.0%	\$169,509	0.0%	\$0	\$169,509
10543	Building 7 & 8 HVAC Integration	\$292,500	100.0%	\$292,500	0.0%	\$0	\$292,500
10555	Vehicle Replacement Program	\$175,000	100.0%	\$175,000	0.0%	\$0	\$175,000

**FY 2014-15
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
10556	Interconnection With CMWD	\$0	80.0%	\$0	0.0%	\$0	\$0
10557	Westlake Filtration Plant Expansion	\$230,000	80.0%	\$184,000	0.0%	\$0	\$184,000
10558	Westlake Pump Station Upgrade	\$164,000	80.0%	\$131,200	0.0%	\$0	\$131,200
10568	Twin Lakes Tank Drainage Project	\$47,700	100.0%	\$47,700	0.0%	\$0	\$47,700
10569	Security Fencing, Potable Water Tank Sites	\$75,000	100.0%	\$75,000	0.0%	\$0	\$75,000
10571	Vehicle Replacement Program FY14/15	\$175,000	100.0%	\$175,000	0.0%	\$0	\$175,000
10572	Agoura Road Widening Project	\$850	100.0%	\$850	0.0%	\$0	\$850
10575	Building No. 8 Improvements	\$0	100.0%	\$0	0.0%	\$0	\$0
10576	Building No. 7 Improvements	\$22,500	100.0%	\$22,500	0.0%	\$0	\$22,500
10577	Potable Water Pump Station Improvements	\$0	100.0%	\$0	0.0%	\$0	\$0
10578	Security Upgrades - LVMWD	\$5,000	100.0%	\$5,000	0.0%	\$0	\$5,000
10581	Potable Water System Equipment Upgrades	\$20,500	100.0%	\$20,500	0.0%	\$0	\$20,500
10583	Fleet Maintenance - Oil Lubrication System	\$21,500	100.0%	\$21,500	0.0%	\$0	\$21,500
10584	Electrical/Instrumentation Equipment Purchase	\$11,246	100.0%	\$11,246	0.0%	\$0	\$11,246
10585	IT Capital Purchases - FY 14-15	\$145,500	100.0%	\$145,500	0.0%	\$0	\$145,500
10586	AMR Implementation - FY 14-15	\$0	100.0%	\$0	0.0%	\$0	\$0
10590	PW System Rehab.	\$200,000	100.0%	\$200,000	0.0%	\$0	\$200,000
Total: Potable Water Replacement				\$10,627,658		\$0	\$10,627,658
Recycled Water Conservation							
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	(\$89,889)	100.0%	(\$89,889)	29.4%	(\$26,427)	(\$63,462)
10587	Recycled Water Storage Study	\$0	30.0%	\$0	29.4%	\$0	\$0
10588	Woodland Hills Golf Course RW Pipeline Extension	\$0	100.0%	\$0	29.4%	\$0	\$0

**FY 2014-15
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
10591	Calabasas Ridge RW Main Ext.	\$84,590	100.0%	\$84,590	0.0%	\$0	\$84,590
Total: Recycled Water Conservation				(\$5,299)		(\$26,427)	\$21,128
Recycled Water Replacement							
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$79,200	100.0%	\$79,200	29.4%	\$23,285	\$55,915
10522	Reservoir #2 Improvements (Lining Cover)	\$1,564,432	100.0%	\$1,564,432	29.4%	\$459,943	\$1,104,489
10540	Lost Hill Overpass Recycled Water Main Relocation	\$52,212	100.0%	\$52,212	29.4%	\$15,350	\$36,862
10592	Agoura Road Recycled Water Main Extension	\$730,206	100.0%	\$730,206	0.0%	\$0	\$730,206
Total: Recycled Water Replacement				\$2,426,050		\$498,578	\$1,927,472
Sanitation Construction							
10487	Construct 3rd Digester at Rancho	\$1,226,059	20.0%	\$245,212	29.4%	\$72,092	\$173,120
10587	Recycled Water Storage Study	\$0	20.0%	\$0	29.4%	\$0	\$0
Total: Sanitation Construction				\$245,212		\$72,092	\$173,120
Sanitation Replacement							
10446	Buffer Land at Rancho	\$0	100.0%	\$0	29.4%	\$0	\$0
10448	Rancho Polymer Feed System Rehabilitation	\$0	100.0%	\$0	29.4%	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$1,226,059	80.0%	\$980,847	29.4%	\$288,369	\$692,478
10493	Tapia Sludge Screening	\$0	100.0%	\$0	29.4%	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$179,144	100.0%	\$179,144	29.4%	\$52,668	\$126,476
10513	Tapia Sluice Gate and Drive Replacement	\$10,000	100.0%	\$10,000	29.4%	\$2,940	\$7,060
10518	Lift Station No. 2 Suction Line Repair (LV Only)	\$0	100.0%	\$0	0.0%	\$0	\$0
10520	SCADA System Communication Upgrades	\$0	100.0%	\$0	29.4%	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$0	100.0%	\$0	29.4%	\$0	\$0
10538	Tapia Channel Mixing Improvements	\$108,321	100.0%	\$108,321	29.4%	\$31,846	\$76,475

**FY 2014-15
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$107,829	100.0%	\$107,829	29.4%	\$31,702	\$76,127
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrad	\$0	100.0%	\$0	29.4%	\$0	\$0
10551	Centrate System - New Pump Impellers	\$0	100.0%	\$0	29.4%	\$0	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$29,500	100.0%	\$29,500	59.9%	\$17,671	\$11,830
10560	Rancho: Rehabilitate Existing Centrate Line	\$0	100.0%	\$0	29.4%	\$0	\$0
10561	NPDES Permit Renewal	\$0	100.0%	\$0	29.4%	\$0	\$0
10562	Tapia Structural Repairs	\$46,500	100.0%	\$46,500	29.4%	\$13,671	\$32,829
10563	Tapia Supplemental Carbon Study	\$0	100.0%	\$0	29.4%	\$0	\$0
10564	Centrate Equalization Tank	\$60,000	100.0%	\$60,000	29.4%	\$17,640	\$42,360
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$0	100.0%	\$0	29.4%	\$0	\$0
10566	Tapia Alternative Disinfection Safety Improvements	\$85,700	100.0%	\$85,700	29.4%	\$25,196	\$60,504
10567	Programmable Logic Controller Upgrades	\$0	100.0%	\$0	29.4%	\$0	\$0
10570	Rancho Las Virgenes Composting Facility: Purchase of New Lo	\$180,000	100.0%	\$180,000	29.4%	\$52,920	\$127,080
10573	Sewer Grit Handling	\$50,000	100.0%	\$50,000	29.4%	\$14,700	\$35,300
10574	Rancho Facility Improvements	\$84,000	100.0%	\$84,000	29.4%	\$24,696	\$59,304
10579	Security Upgrades - JPA	\$4,500	100.0%	\$4,500	29.4%	\$1,323	\$3,177
10580	Tapia Equipment Replacement	\$70,000	100.0%	\$70,000	29.4%	\$20,580	\$49,420
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	100.0%	\$80,500	29.4%	\$23,667	\$56,833
10587	Recycled Water Storage Study	\$0	50.0%	\$0	29.4%	\$0	\$0
10589	WIMS Software Implementation	\$32,350	100.0%	\$32,350	29.4%	\$9,511	\$22,839
Total: Sanitation Replacement				\$2,109,191		\$629,100	\$1,480,091
GRAND TOTAL				\$18,610,093		\$1,173,343	\$17,436,750





Las Virgenes – Triunfo Joint Powers Authority

Las Virgenes – Triunfo Joint Powers Authority

Fiscal Year 2015-16

Triunfo Sanitation District

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

Mark Norris – District Manager

Las Virgenes Municipal Water District

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

David Pedersen – General Manager

Administering Agency:
Las Virgenes Municipal Water District
4232 Las Virgenes Road
Calabasas, CA 91302-1994
818.251.2100
www.lvmwd.com



Las Virgenes – Triunfo Joint Powers Authority
4232 Las Virgenes Road, Calabasas, CA 91302
818.251.2100



DATE: July 6, 2015

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

It is my privilege to present the proposed operating and capital improvement project budget for Fiscal Year 2015-16. The budget represents the concerted efforts of staff over the past several months to estimate the financial needs of the JPA for the next fiscal year to continue providing high quality service to the Joint Powers Authority (JPA) and its customers.

Fiscal Year 2015-16 will build on the efforts that began in Fiscal Year 2014-15, which included a significant stakeholder/partner process towards identifying solutions to maximize the JPA's ability to utilize recycled water, reduce the amount of flows into Malibu Creek, and address compliance with environmental regulations. The proposed budget addresses these and other key JPA priorities that ensure the continued delivery of high-quality service that the District's customers have come to expect. The following key issues and initiatives are among those addressed in the budget:

Tapia Water Reclamation Facility NPDES Permit Renewal: The National Pollution Discharge Elimination System (NPDES) Permit for the Tapia Water Reclamation Facility will be renewed during this fiscal year. The District will need to continue its effort to prevent major and unnecessary cost increases for its sanitation services that could result from implementation of the U.S. Environmental Protection Agency Total Maximum Daily Load for *Sedimentation and Nutrients to Address Benthic Community Impairments* in Malibu Creek and Lagoon. Vigilance will be required to ensure that the regulatory standards and associated implementation schedules for Malibu Creek are scientifically-based, thoroughly vetted with the affected stakeholders, and affordable to the ratepayers of the District and JPA. The process will intensify during the coming fiscal year as discussion for the NPDES Permit renewal bring the issue to light. The continued implementation of a multi-pronged strategy, including calling on ratepayers to voice their opinions, will be necessary to address this challenge.

Recycled Water Seasonal Storage: In Fiscal Year 2014-15, the District completed a comprehensive, stakeholder process focused on addressing the need for seasonal storage of recycled water and to effectively eliminate discharges to Malibu Creek with only a few limited exceptions. The JPA Board authorized staff to prepare a plan of action based on two possible scenarios to move forward. The first involves expansion of an existing partnership with Los Angeles Department of Water and Power to potentially utilize Encino Reservoir for seasonal storage of recycled water. The second scenario involves investigating opportunities for potable reuse through Las Virgenes Reservoir augmentation. During Fiscal Year 2015-16, the District will begin taking steps toward implementing the plan of action with a focus on moving toward 100% reuse of its recycled water resource.

James Wall
Chair, Las Virgenes-Triunfo
Joint Powers Authority
Chair, Triunfo Sanitation District
Board of Directors

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

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

- Design of the Woodland Hills Country Club recycled water main extension.
- Continued planning work to move forward with a seasonal storage solution.

In summary, the JPA faces challenges in the upcoming Fiscal Year; however, the JPA continues to be financial sustainable and able to provide the resources necessary for the JPA to continue delivering high-quality, reliable services to customers for many years to come.

ACKNOWLEDGEMENTS

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

Very Truly Yours,

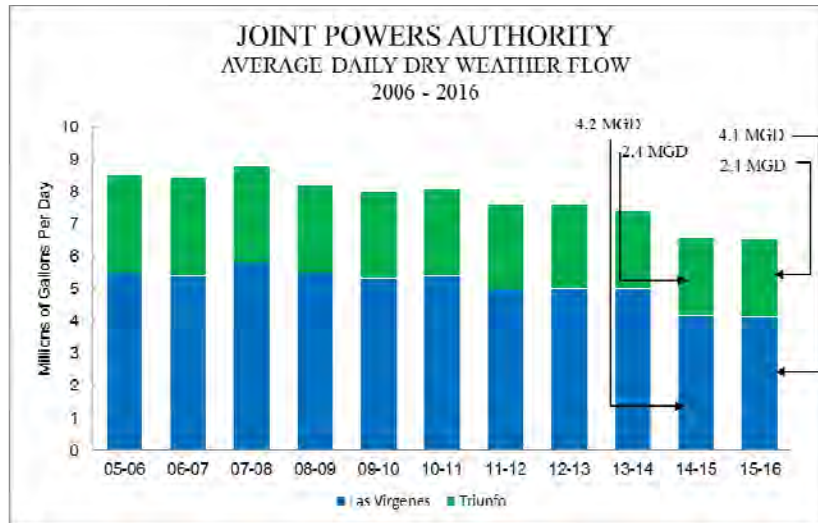


David W. Pedersen, P.E.
General Manager

BUDGET OVERVIEW

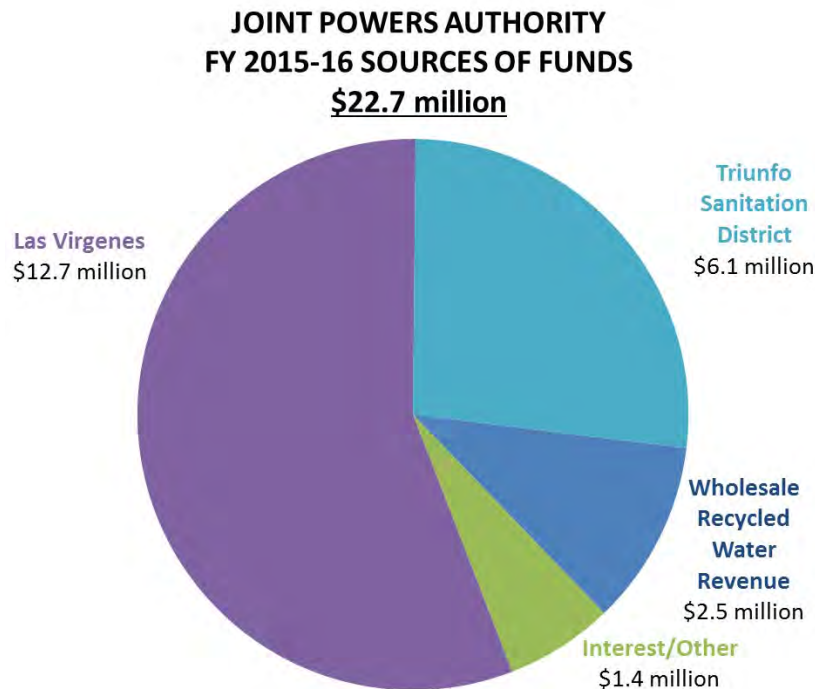
The following pages present an overview of the Fiscal Year 2015-16 Joint Powers Authority Budget created within the terms of the Joint Powers Authority agreement.

The following graph shows the participant's sewage flows since FY05/06. 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 several years. The reduction is also associated with conservation efforts due to the on-going statewide drought.



Source of Joint Powers Authority Funds

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



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

- Participants' reserve capacity rights in the trunk sewer (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 – projected to be LVMWD 63%; TSD 37%), 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 \$0.27 million more than budgeted in FY14/15 for operations and \$1.58 million less in capital projects.

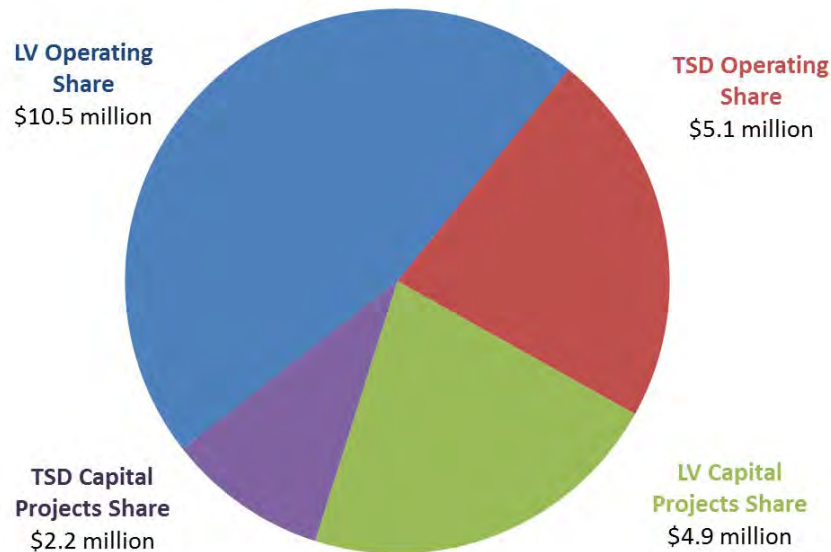
LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
WORKING CAPITAL ANALYSIS - SOURCES OF FUNDS

	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 BUDGET	FY2014-15 EST. ACTUAL	FY2015-16 BUDGET
Operating Revenue						
Recycled Water Revenue						
Las Virgenes Municipal Water District	1,911,981	2,218,255	2,052,560	1,669,422	1,647,235	1,761,572
Triunfo Sanitation District	686,030	789,907	839,098	634,352	657,373	704,310
Total Recycled Water Revenue	<u>2,598,011</u>	<u>3,008,162</u>	<u>2,891,658</u>	<u>2,303,774</u>	<u>2,304,608</u>	<u>2,465,882</u>
MWD Incentive - Local Projects	-	194,055	107,800	107,800	107,800	-
Other	70,797	75,634	105,088	80,000	97,821	80,000
Total Operating Revenue	<u>2,668,808</u>	<u>3,277,851</u>	<u>3,104,546</u>	<u>2,491,574</u>	<u>2,510,229</u>	<u>2,545,882</u>
Interest & Other Revenue	<u>14,101</u>	<u>25,143</u>	<u>11,186</u>	<u>20,000</u>	<u>20,000</u>	<u>1,358,638</u>
Participant's Contribution						
Las Virgenes Municipal Water District						
Operations	7,974,215	8,131,007	8,254,018	8,794,591	8,472,705	8,726,403
Capital Projects	1,450,805	2,776,203	4,360,957	5,190,028	2,787,015	4,000,279
Total Las Virgenes	<u>9,425,020</u>	<u>10,907,210</u>	<u>12,614,975</u>	<u>13,984,619</u>	<u>11,259,720</u>	<u>12,726,682</u>
Triunfo Sanitation District						
Operations	3,766,206	3,873,043	3,783,274	3,972,403	3,957,671	4,306,286
Capital Projects	604,159	1,156,096	1,816,036	2,167,766	1,173,343	1,779,025
Total Triunfo	<u>4,370,365</u>	<u>5,029,139</u>	<u>5,599,310</u>	<u>6,140,169</u>	<u>5,131,014</u>	<u>6,085,311</u>
Total Sources of Funds	<u>16,478,294</u>	<u>19,239,343</u>	<u>21,330,017</u>	<u>22,636,362</u>	<u>18,920,963</u>	<u>22,716,513</u>

Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget for FY15/16 is \$22.7 million, as shown on the following page.

**JOINT POWERS AUTHORITY
FY 2015-16 USES OF FUNDS
\$22.7 million**



The proposed operating expense for FY15/16 is approximately \$320,000 higher than the adopted budget for FY 2014-15. The main drivers for the increased operating expenses are a projected increase in electricity costs of \$115,000, one-time capital outlay purchases of about \$100,000, an increase of \$32,000 to total chemicals purchased, an increase of \$30,000 related to public outreach programs, and an increase of \$25,000 in the maintenance division expenses (supplies, materials, outside services) due to equipment and labor needed for preventive maintenance at Tapia and Rancho. The proposed capital improvement project (CIP) budget for FY15/16 is approximately \$240,000 lower than the budget for FY14/15. This variance is detailed in the capital improvement projects detailed listing and varies from year-to-year based on the approved CIP and the timing of project completion. Overall, the total budget is 0.4% higher than the FY14/15 approved budget due to the increases in operating budgets.

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

	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 BUDGET	FY2014-15 EST. ACTUAL	FY2015-16 BUDGET
Operating Expenses						
Las Virgenes Municipal Water District	9,793,440	10,463,895	10,454,071	11,245,026	10,261,378	10,540,245
Triunfo Sanitation District	4,629,889	4,843,149	4,698,953	4,033,542	4,699,227	5,058,326
Total Operating Expenses	14,423,329	15,307,044	15,153,024	15,278,568	14,960,605	15,598,571
Capital Projects						
Las Virgenes Municipal Water District	1,450,805	2,776,203	4,360,957	5,190,028	2,787,015	4,945,357
Triunfo Sanitation District	604,160	1,156,096	1,816,036	2,167,766	1,173,343	2,172,585
Total Capital Projects	2,054,965	3,932,299	6,176,993	7,357,794	3,960,358	7,117,942
Total Uses of Funds	16,478,294	19,239,343	21,330,017	22,636,362	18,920,963	22,716,513

Wholesale Recycled Water Rates

At the JPA meeting on June 6, 2011, the joint board approved a new formula for determining the wholesale price of recycled water, that is, the price that the JPA charges to its two customers—Las Virgenes Municipal Water District and Triunfo Sanitation District. Previously, the wholesale rate for recycled water was based upon the operating costs for recycled water reservoirs, system operations and pump stations (only for areas in which pumping is necessary). This represents the operating costs of recycled water. The new formula, effective July 1, 2011, used the operating costs and added the administrative overhead for recycled water operations and a depreciation expense for recycled water capital assets. The July 1, 2015 wholesale rate for recycled water with pumping is \$436.96 per acre foot, which is higher than the previous rate of \$373.72 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the rate changes to \$310.08 per acre foot from \$242.21 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.

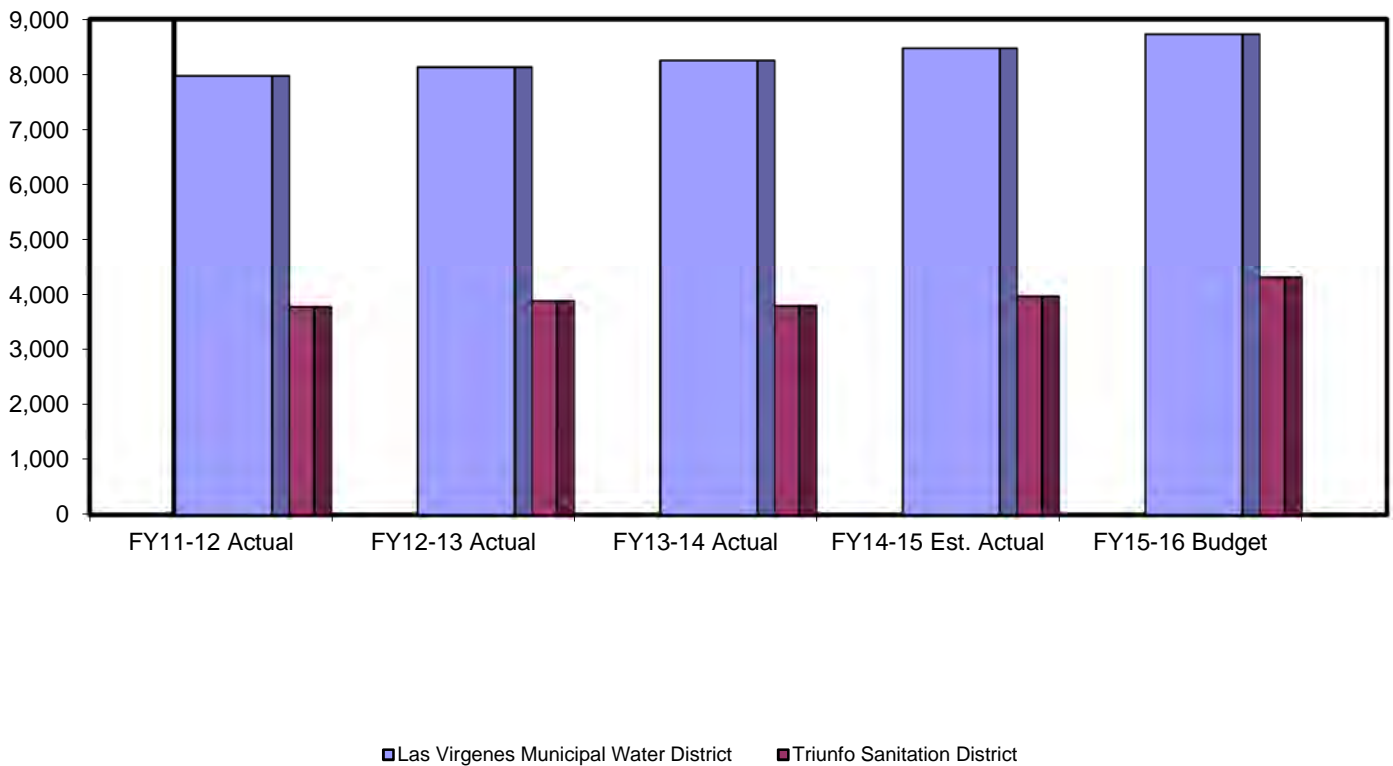
The FY15/16 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$15.7 million. Of this total, \$5.92 million is allocated to the JPA based upon projected labor hours.

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.

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

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
JPA Revenues	2,669	3,278	3,103	2,510	2,546
JPA Expenses	14,423	15,307	15,153	14,961	15,599
Net Operating Expense	11,754	12,029	12,050	12,451	13,053
Non-Operating Revenue	14	25	13	20	20
Net Expenses	11,740	12,004	12,037	12,431	13,033
Las Virgenes Municipal Water Distri	7,974	8,131	8,254	8,473	8,727
Triunfo Sanitation District	3,766	3,873	3,783	3,958	4,306
Total Allocated Expenses	11,740	12,004	12,037	12,431	13,033



FISCAL YEAR 2015-16 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	246,073	0	0	0	0	246,073
TREATMENT RECLAMATION	0	4,440,872	3,016,332	0	0	7,457,204
TREATMENT COMPOSTING	0	3,107,267	1,865,286	0	0	4,972,553
TREATMENT INJECTION	0	226,394	152,072	0	0	378,466
PUMP STATIONS	0	1,283,750	0	0	0	1,283,750
TANKS/RESERVOIR WELLS	0	78,953	0	0	0	78,953
SYSTEM OPERATION	0	32,862	0	0	0	32,862
WATER SYSTEM	0	107,667	0	0	0	107,667
ADMINISTRATIVE EXPENSES	0	1,032,643	0	5,300	0	1,037,943
TAPIA WAREHOUSE	0	3,100	0	0	0	3,100
REVENUES	0	(2,545,882)	0	0	(20,000)	(2,565,882)
TOTAL EXPENSES	246,073	7,767,626	5,033,690	5,300	(20,000)	13,032,689

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	A		B		C		D		E		TOTAL	
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	89,324	53.1%	4,573,538	39.3%	1,978,240	25.0%	1,325	82.2%	(16,449)	50.8%	6,625,978
U-2 SANITATION DISTRICT	3.1%	7,628	17.5%	1,507,286	23.7%	1,192,985	25.0%	1,325	0.0%	0	20.8%	2,709,224
RECYCLED WATER FUND				(608,799)								(608,799)
TOTAL LVMWD	39.4%	96,952	70.6%	5,472,025	63.0%	3,171,225	50.0%	2,650	82.2%	(16,449)	71.6%	8,726,403
TRIUNFO SANITATION DISTRICT	60.6%	149,121	29.4%	2,295,601	37.0%	1,862,465	50.0%	2,650	17.8%	(3,551)	28.4%	4,306,286
TOTAL ALLOCATION	100.0%	246,073	100.0%	7,767,626	100.0%	5,033,690	100.0%	5,300	100.0%	(20,000)	100.0%	13,032,689

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 2014-15 ESTIMATED ACTUAL
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	218,237	0	0	0	0	218,237
TREATMENT RECLAMATION	0	4,588,226	2,976,974	0	0	7,565,200
TREATMENT COMPOSTING	0	2,469,409	1,630,941	0	0	4,100,350
TREATMENT INJECTION	0	162,618	121,150	0	0	283,768
PUMP STATIONS	0	1,376,730	0	0	0	1,376,730
TANKS/RESERVOIR WELLS	0	224,424	0	0	0	224,424
SYSTEM OPERATION	0	50,535	0	0	0	50,535
WATER SYSTEM	0	119,716	0	0	0	119,716
ADMINISTRATIVE EXPENSES	0	1,013,346	0	5,300	0	1,018,646
TAPIA WAREHOUSE	0	3,000	0	0	0	3,000
REVENUES	0	(2,510,229)	0	0	(20,000)	(2,530,229)
TOTAL EXPENSES	218,237	7,497,775	4,729,065	5,300	(20,000)	12,430,377

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	A		B		C		D		E		TOTAL	
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	79,220	53.1%	4,513,116	39.2%	1,853,793	25.0%	1,325	82.2%	(16,449)	51.7%	6,431,005
U-2 SANITATION DISTRICT	3.1%	6,765	17.5%	1,487,374	24.2%	1,144,434	25.0%	1,325	0.0%	0	21.2%	2,639,898
RECYCLED WATER FUND				(598,196)								(598,196)
TOTAL LVMWD	39.4%	85,985	70.6%	5,402,294	63.4%	2,998,227	50.0%	2,650	82.2%	(16,449)	73.0%	8,472,707
TRIUNFO SANITATION DISTRICT	60.6%	132,252	29.4%	2,095,481	36.7%	1,730,838	50.0%	2,650	17.8%	(3,551)	27.0%	3,957,670
TOTAL ALLOCATION	100.0%	218,237	100.0%	7,497,775	100.1%	4,729,065	100.0%	5,300	100.0%	(20,000)	100.0%	12,430,377

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

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	2.57	938	39.3%	6,625,978	7,064	48.6%	18,750	137
U-2 SANITATION DISTRICT	1.55	567	23.7%	2,709,224	4,778	19.9%	6,718	231
LVMWD	4.12	1,505	63.0%	9,335,202	6,203	68.5%	25,468	162
TRIUNFO SANITATION DISTRICT	2.42	884	37.0%	4,306,286	4,871	31.5%	12,257	198
TOTAL ALL PARTICIPANTS	6.55	2,389	100.0%	13,641,488 *	5,710	100.0%	37,725	173
RETURN FLOWS	1.36	495						
WESTLAKE WELLS	0.28	101						
	8.18	2,985						

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

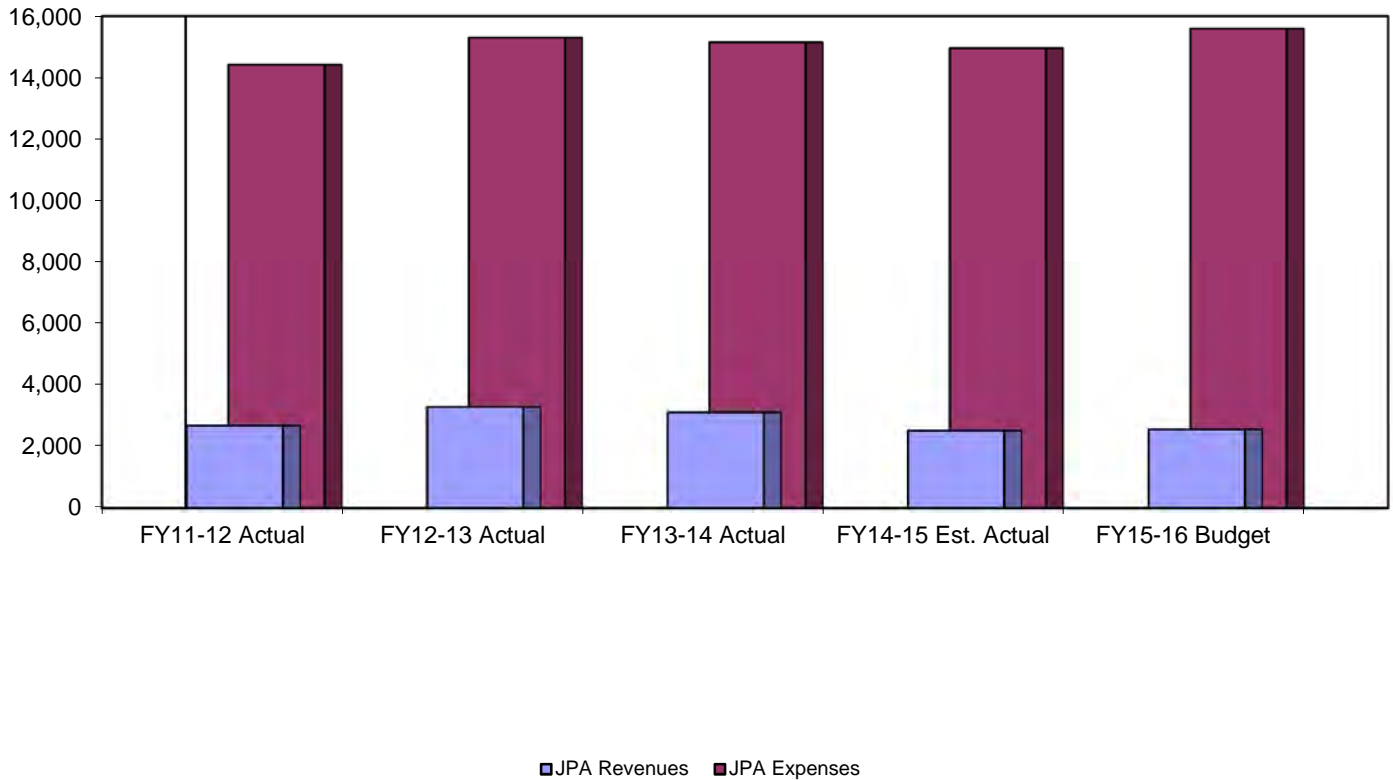
**JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
ESTIMATED ACTUAL FY 2014-15**

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	2.59	944	39.2%	6,431,005	6,813	49.4%	18,621	139
U-2 SANITATION DISTRICT	1.60	583	24.2%	2,639,898	4,528	20.3%	6,736	237
LVMWD	4.18	1,527	63.4%	9,070,903	5,940	69.7%	25,357	165
TRIUNFO SANITATION DISTRICT	2.42	884	36.7%	3,957,670	4,477	30.3%	12,257	198
TOTAL ALL PARTICIPANTS	6.61	2,411	100.1%	13,028,573 *	5,404	100.0%	37,614	176
RETURN FLOWS	1.32	480						
WESTLAKE WELLS	0.27	100						
	8.19	2,991						

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

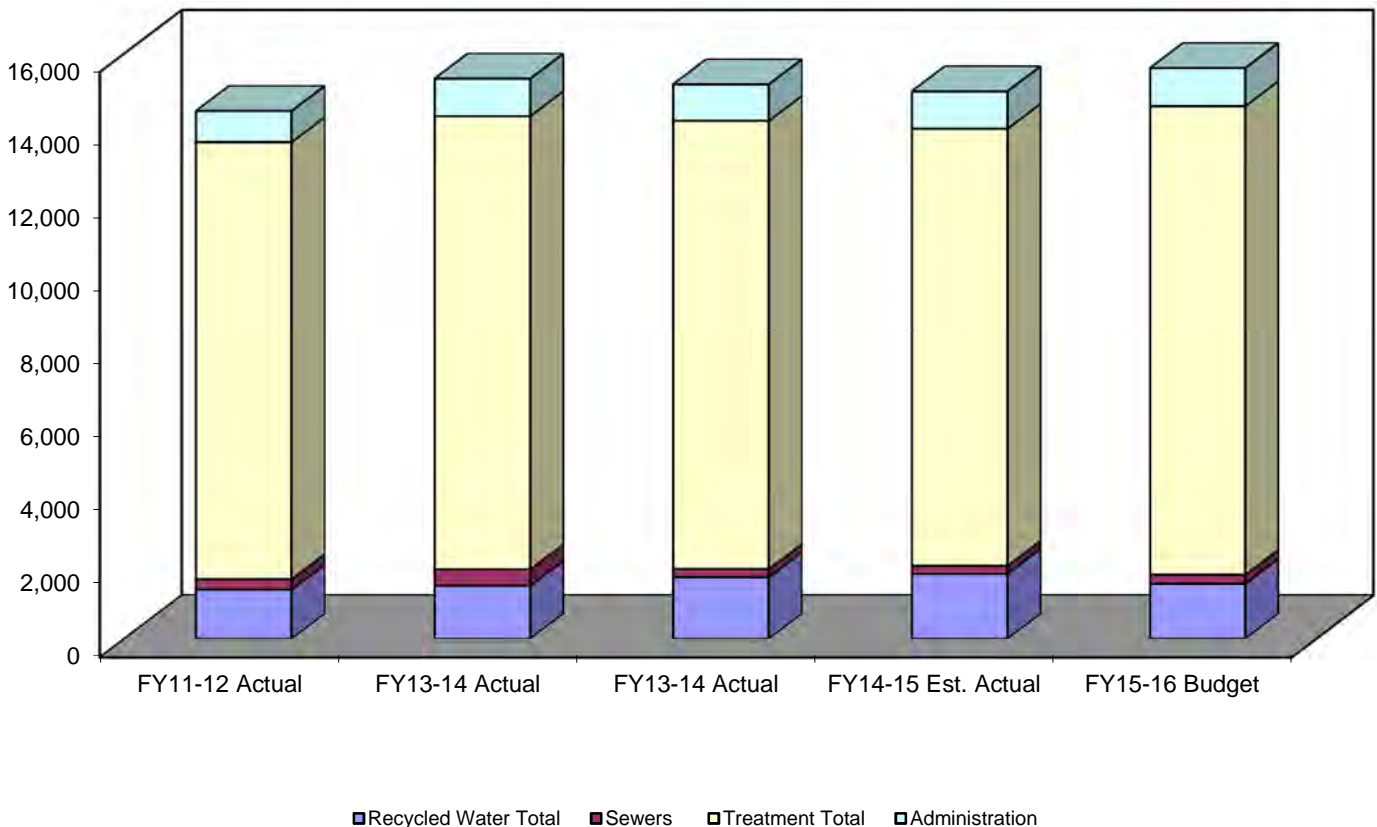
**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary
(Dollars in Thousands)**

	FY11-12 Actual	FY12-13 Actual	FY12-13 Actual	FY14-15 Est. Actual	FY15-16 Budget
JPA Revenues	2,669	3,278	3,103	2,510	2,546
JPA Expenses	14,423	15,307	15,153	14,961	15,599
Net Operating Expense	11,754	12,029	12,050	12,451	13,053



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

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Est. Actual	FY15-16 Budget
Pump Stations	1,185	1,211	1,465	1,377	1,284
Tank, Res, Wells	74	96	53	224	79
System Ops	34	43	25	51	33
Distribution	47	100	137	120	108
Recycled Water Total	1,340	1,450	1,680	1,772	1,504
Sewers	288	447	223	218	246
Reclamation	7,207	7,329	7,536	7,565	7,457
Composting	4,453	4,633	4,348	4,100	4,973
Injection & Centrate Treatment	284	425	371	284	378
Treatment Total	11,944	12,387	12,255	11,949	12,808
Administration	851	1,023	995	1,022	1,041
Total JPA Operations	14,423	15,307	15,153	14,961	15,599



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

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,911,981	\$2,218,255	\$2,052,560	\$1,669,422	\$1,647,235	\$1,761,572
4240 RW Sales - TSD	686,030	789,907	839,098	634,352	657,373	704,310
4245 MWD Incentive - Local Projects	0	194,055	107,800	107,800	107,800	0
4505 Other Income from Operations	60,371	61,853	63,028	65,000	62,820	65,000
4510 Compost Sales	10,426	13,781	40,390	15,000	35,000	15,000
TOTAL OPERATING REVENUES	\$2,668,808	\$3,277,851	\$3,102,876	\$2,491,574	\$2,510,229	\$2,545,882
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	0	0	0	0	136,529	0
OPERATIONS DIVISION EXPENSE						
5400 Labor	1,930,622	1,906,514	1,851,775	1,858,657	1,866,264	1,860,660
5405.1 Electricity	1,989,189	2,202,452	2,746,502	2,429,329	2,593,837	2,543,565
5405.2 Telephone	19,599	16,355	20,587	20,384	18,989	20,084
5405.3 Natural Gas	11,512	13,168	11,782	11,447	12,180	12,452
5405.4 Water	10,976	11,956	10,520	11,952	12,192	12,514
5410 Supplies/Material	91,987	87,208	101,724	64,100	63,100	67,674
5410.1 Fuel	18,587	16,617	15,979	17,100	18,661	18,600
5410.5 Ferric Chloride	86,187	90,209	84,096	84,675	84,000	84,709
5410.6 Defoamer/Deodorant	22,600	9,895	5,992	6,375	6,300	6,832
5410.7 Polymer	122,423	195,755	167,894	126,898	160,000	162,024
5410.8 Amendment	111,041	206,434	242,394	203,000	176,612	186,623
5410.9 Alum	19,557	31,739	25,577	25,200	25,000	25,600
5410.10 Sodium Hypochlorite	294,835	272,820	272,557	335,685	330,000	333,518
5410.11 Sodium Bisulfite	173,106	158,802	187,291	183,104	183,000	188,826
5410.13 Aqua Ammonia	0	19,732	18,298	15,000	19,500	25,000
5415 Outside Services	250,089	49,041	30,376	62,519	34,883	66,720
5417 Odor Control	87,651	67,805	99,259	112,000	106,243	108,000
5420 Permits and Fee	155,009	158,164	172,834	184,890	176,452	185,511
5425 Consulting Services	2,335	21,090	10,142	0	0	0
5430 Capital Outlay	43,723	51,267	38,610	27,710	4,210	30,500
Sub-total	\$5,441,028	\$5,587,023	\$6,114,189	\$5,780,025	\$5,891,423	\$5,939,412
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,141,118	1,348,996	1,204,745	1,208,293	1,284,242	1,294,284
5510 Supplies/Material	328,874	515,952	423,874	405,152	393,600	414,384
5515 Outside Services	302,636	532,242	214,212	279,491	234,400	295,232
5518 Building Maintenance	98,982	124,365	115,790	116,936	107,236	117,472
5520 Permits and Fee	280	280	937	450	850	500
5525 Consulting Services	0	5,100	0	0	0	0
5530 Capital Outlay	20,142	0	47,789	31,000	48,500	129,000
Sub-total	\$1,892,032	\$2,526,935	\$2,007,347	\$2,041,322	\$2,068,828	\$2,250,872
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,393	9,463	50	3,100	3,000	3,100
PUBLIC INFORMATION						
6602 School Education Program	4,066	2,511	5,156	9,488	10,632	8,393
6604 Public Education Program	20,011	43,641	66,785	36,847	64,023	67,398
6606 Community Group Outreach	187	4,859	373	7,786	2,500	10,195
6608 Intergovernmental Coordination	8,973	5,486	1,872	11,990	6,966	10,712
Sub-total	\$33,237	\$56,497	\$74,186	\$66,111	\$84,121	\$96,698
RESOURCE CONSERVATION						
6788 District Sprayfield	264,468	296,358	267,574	286,496	255,934	274,676
6789 005 Discharge	51,768	20,163	350	360	360	384
6785 Watershed Programs	59,600	87,932	23,796	90,840	15,232	83,596
Sub-total	\$375,836	\$404,453	\$291,720	\$377,696	\$271,526	\$358,656

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

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
SPECIALTY EXPENSES						
5700 SCADA Services	103,920	77,970	88,895	100,381	69,895	110,646
5710.2 Technical Services	17,495	15,625	0	3,787	2,313	12,924
5712 Compost Sales/Use Tax	2,973	3,747	7,852	4,000	2,924	4,000
5715.2 Other Lab Services	151,858	162,451	148,230	167,391	140,375	150,292
5715.3 Tapia Lab Sampling	134,990	128,283	135,336	123,435	141,291	130,917
7202 Allocated Lab Expense	402,459	382,094	356,930	402,158	323,784	391,208
Sub-total	\$813,695	\$770,170	\$737,243	\$801,152	\$680,582	\$799,987
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	605	89,933	88,533	50,000	150,000	50,000
6516 Other Professional Services	0	15,069	92,259	56,540	7,085	75,000
6517 Audit Fees	6,275	5,300	5,300	5,300	5,300	5,300
7110 Travel/Misc Staff Expense	0	619	13	0	26	0
7135.1 Property Insurance	75,323	59,731	55,127	50,675	55,181	56,726
7135.4 Earthquake Insurance	91,743	92,878	92,800	94,515	89,726	92,238
7145 Claims Paid	0	0	0	0	72,000	0
7153 TSD Staff Services	0	0	500	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	331,945	355,476	389,038	380,715	389,108	337,598
7203 Allocated Building Maint	96,673	105,823	80,473	73,420	70,744	102,117
7225 Allocated Support Services	3,692,475	3,719,446	3,413,211	3,813,534	3,486,703	3,817,509
7226 Allocated Operations Services	1,570,069	1,508,229	1,711,033	1,679,463	1,488,724	1,608,358
Sub-total	\$5,865,108	\$5,952,504	\$5,928,287	\$6,209,162	\$5,824,597	\$6,149,846
TOTAL EXPENSES	\$14,423,329	\$15,307,045	\$15,153,022	\$15,278,568	\$14,960,606	\$15,598,571
NET OPERATING EXPENSE	\$11,754,521	\$12,029,194	\$12,050,146	\$12,786,994	\$12,450,377	\$13,052,689

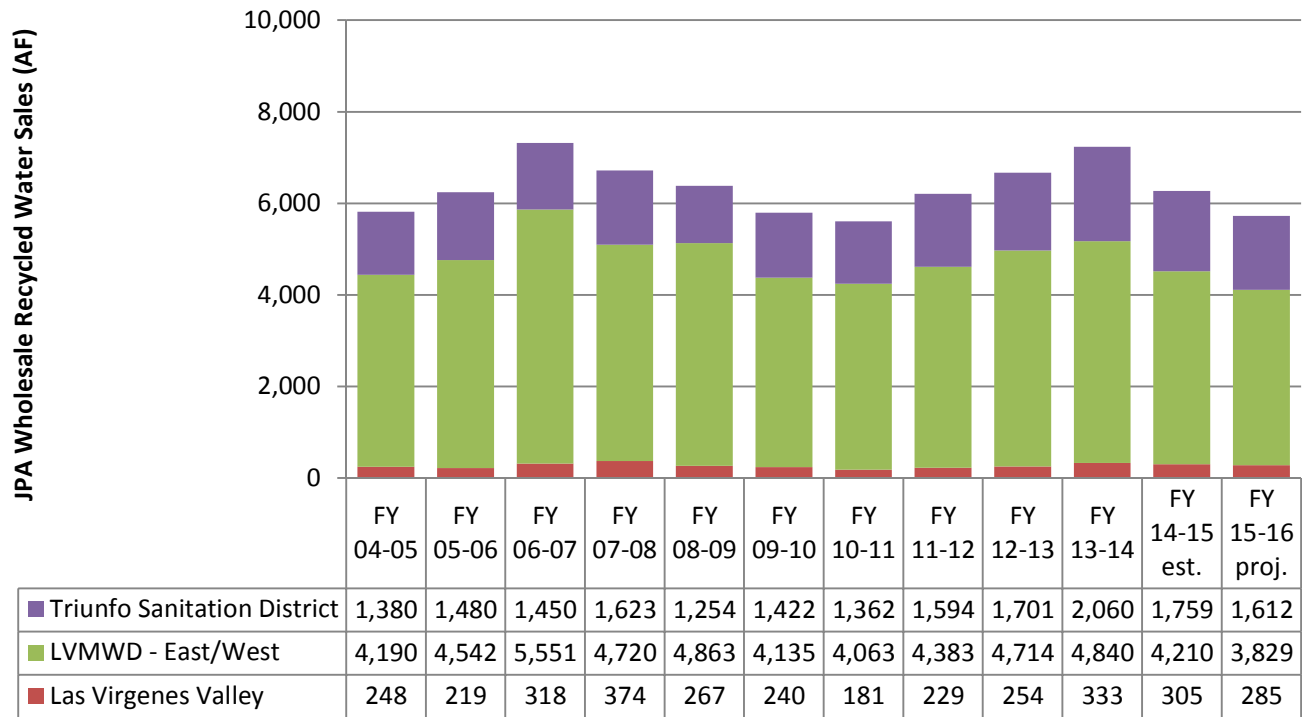
RW WHOLESALE RATE COMPUTATIONS

FY 2015-16 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,283,750	593,385	690,365	
Reservoirs	78,953	78,953		
System Operations	32,862	32,862		
Distribution	107,667	107,667		
RW Operations	<u>1,503,232</u>			
RW Ops/Total JPA Ops	9.6%			
Total JPA Admin	1,041,043			
RW Administration	100,325	100,325		
subtotal:Operations & Admin	<u>1,603,557</u>	<u>913,193</u>		
Depreciation FY13-14	862,322	862,322	-	
Total Cost	<u>\$ 2,465,879</u>	<u>\$ 1,775,515</u>	<u>\$ 690,365</u>	
Costs per Acre Foot		<u>\$ 310.08</u>	<u>\$ 126.88</u>	<u>\$ 436.96</u>

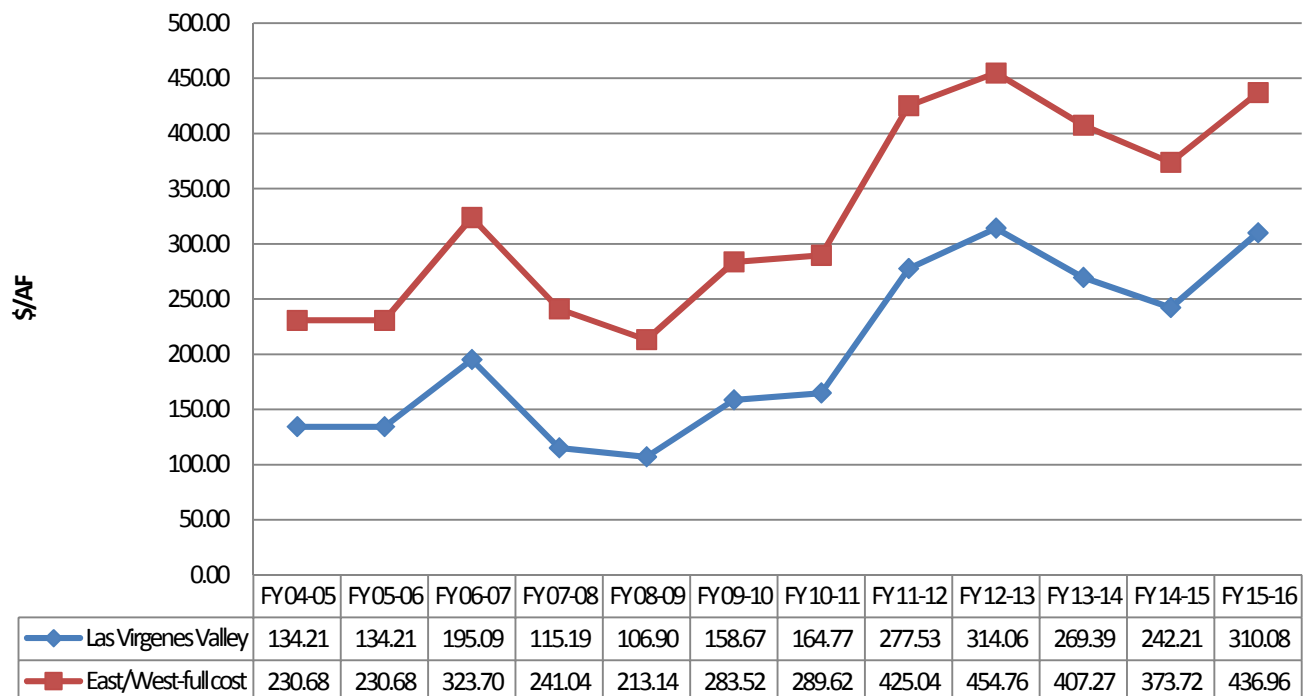
FY 2015-16 Estimated Deliveries (8% reduction)

	Acre Feet	Rate	
LV Valley	285	\$ 310.08 /AF	\$ 88,434.82
LVMWD East	1,657	\$ 436.96 /AF	\$ 724,007.76
LVMWD West	<u>2,172</u>	\$ 436.96 /AF	<u>\$ 949,129.56</u>
Total LVMWD	<u>4,114</u>		<u>\$ 1,761,572.13</u>
TSD	<u>1,612</u>	\$ 436.96 /AF	<u>\$ 704,309.61</u>
	<u>5,726</u>		<u>\$ 2,465,881.74</u>

Annual JPA Wholesale Recycled Water Sales



JPA Wholesale Recycled Water rates



JOINT POWERS AUTHORITY

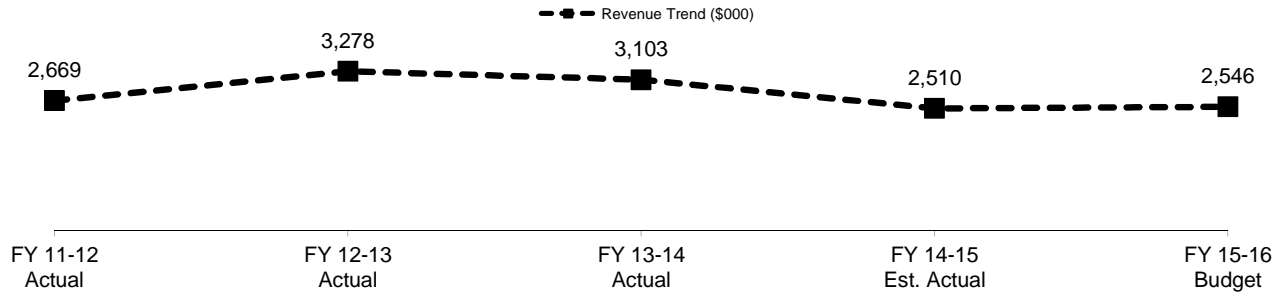
Operating Revenues – 751000

LINE ITEM EXPLANATIONS

- 4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District (4,114 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 2015-16, sales are projected at FY 2014-15 levels, less 8% reduction, estimated for water conservation/drought restrictions.
- 4240 Recycled Water Sales - TSD – Wholesale recycled water sales to Triunfo Sanitation District (1,612 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 expired in November, 2014.
- 4505 Other Income from Operations – Primarily rental of tank sites to cellular telephone providers.
- 4510 Compost Sales – Commercial sales of compost produced at the Rancho Las Virgenes Composting Facility.

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

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATING REVENUES						
4235 RW Sales - LVMWD	\$1,911,981	\$2,218,255	\$2,052,560	\$1,669,422	\$1,647,235	\$1,761,572
4240 RW Sales - TSD	686,030	789,907	839,098	634,352	657,373	704,310
4245 MWD Incentive - Local Projects	0	194,055	107,800	107,800	107,800	0
4505 Other Income from Operations	60,371	61,853	63,028	65,000	62,820	65,000
4510 Compost Sales	10,426	13,781	40,390	15,000	35,000	15,000
TOTAL OPERATING REVENUES	\$2,668,808	\$3,277,851	\$3,102,876	\$2,491,574	\$2,510,229	\$2,545,882



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 FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

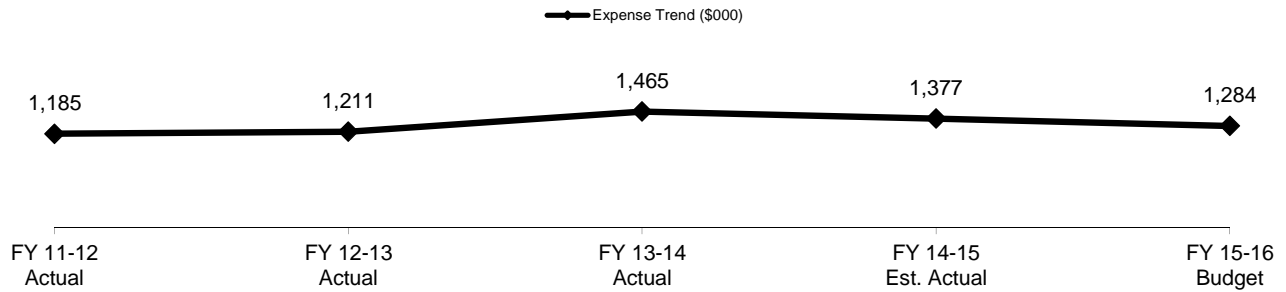
- 5400 Labor – Primarily labor hours worked by Water Treatment and Production and Water Reclamation personnel to operate and provide preventive maintenance to equipment and facilities at the various Joint Powers Authority pump stations.
- 5405.1 Energy – Energy costs for recycled water pump stations. Energy costs include electrical pumping charges from the Tapia plant (SCE), recycled water pump station electrical pumping charges (SCE), and the purchase of lower cost solar generated electricity from Solar City.
- 5410 Supplies/Materials – Funds to purchase supplies and materials used during annual preventive maintenance on JPA RW pump control valves.

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 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$27,792	\$21,944	\$34,886	\$26,787	\$42,633	\$28,464
5405.1 Electricity	971,031	1,087,035	1,326,341	1,049,947	1,172,723	1,122,544
5410 Supplies/Material	17,270	7,418	18,644	12,187	13,000	13,000
5415 Outside Services	0	660	275	0	2,500	2,500
Sub-total	\$1,016,093	\$1,117,057	\$1,380,146	\$1,088,921	\$1,230,856	\$1,166,508
MAINTENANCE DIVISION EXPENSE						
5500 Labor	43,726	24,328	5,194	19,286	34,407	26,693
5510 Supplies/Material	10,376	5,738	14,748	7,500	3,505	7,500
5515 Outside Services	899	968	1,882	720	700	1,250
Sub-total	\$55,001	\$31,034	\$21,824	\$27,506	\$38,612	\$35,443
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	80,148	44,455	42,107	50,517	75,167	57,552
7226 Allocated Operations Services	34,080	18,028	21,107	22,247	32,095	24,247
Sub-total	\$114,228	\$62,483	\$63,214	\$72,764	\$107,262	\$81,799
TOTAL EXPENSES	\$1,185,322	\$1,210,574	\$1,465,184	\$1,189,191	\$1,376,730	\$1,283,750



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 FY15-16.

SOURCE OF SUPPLY

5115 Purchased Water – Potable water supplement required in the Joint Powers Authority distribution system for maintenance needs. During the rehabilitation of Reservoir 2 in FY 14-15, 89.06 acre-feet of potable water was purchased to meet the operational challenges presented by the temporary loss of storage capacity.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

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

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

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

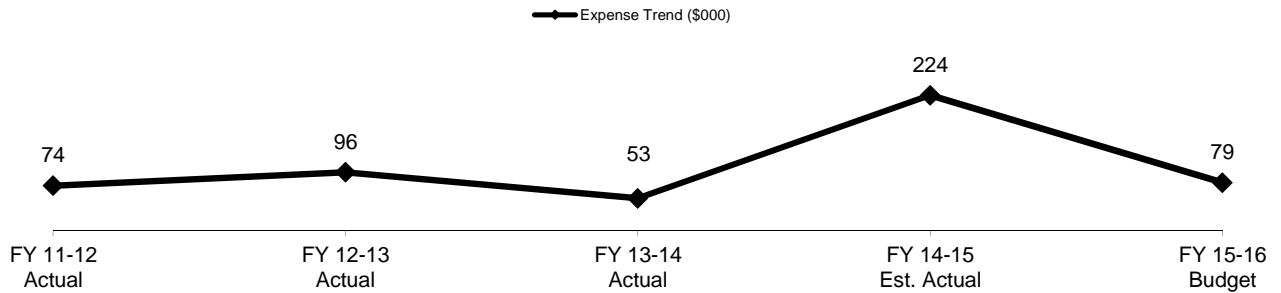
5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance.

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 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
SOURCE OF SUPPLY						
5115 Purchased Water - Potable Suppl	\$0	\$0	\$0	\$0	136,529	\$0
OPERATIONS DIVISION EXPENSE						
5400 Labor	19,309	20,582	9,797	14,983	13,947	16,663
5405.1 Electricity	10,559	12,444	16,929	14,150	16,250	13,311
5405.2 Telephone	400	487	607	564	564	564
5410 Supplies/Material	2,902	4,686	1,267	3,000	2,200	2,952
5415 Outside Services	6,682	7,995	5,398	8,500	7,100	14,000
5420 Permits and Fee	100	295	100	100	100	100
5425 Consulting Services	0	0	0	0	0	0
Sub-total	\$39,952	\$46,489	\$34,098	\$41,297	\$40,161	\$47,590
MAINTENANCE DIVISION EXPENSE						
5500 Labor	288	2,649	992	950	11,365	1,407
5510 Supplies/Material	0	(17)	0	0	0	0
5515 Outside Services	353	14,386	516	348	1,200	1,200
Sub-total	\$641	\$17,018	\$1,508	\$1,298	\$12,565	\$2,607
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	23,229	23,192	11,365	18,430	24,645	20,232
7226 Allocated Operations Services	9,876	9,405	5,698	8,115	10,524	8,524
Sub-total	\$33,105	\$32,597	\$17,063	\$26,545	\$35,169	\$28,756
TOTAL EXPENSES	\$73,698	\$96,104	\$52,669	\$69,140	\$224,424	\$78,953



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 FY15-16.

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.

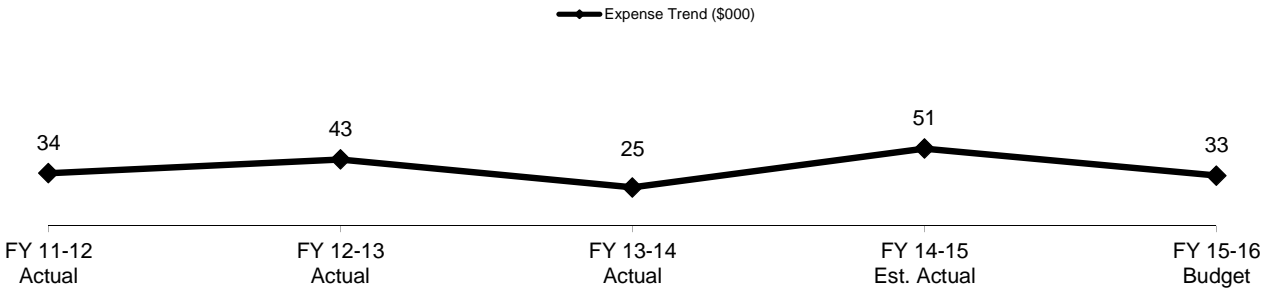
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$7,821	\$12,527	\$7,938	\$7,754	\$15,968	\$8,003
5420 Permits and Fee	88	88	88	88	88	88
Sub-total	\$7,909	\$12,615	\$8,026	\$7,842	\$16,056	\$8,091
MAINTENANCE DIVISION EXPENSE						
5500 Labor	1,861	3,282	1,785	1,902	4,429	2,369
5510 Supplies/Material	0	0	36	0	600	600
5515 Outside Services	8,327	0	0	0	0	0
Sub-total	\$10,188	\$3,282	\$1,821	\$1,902	\$5,029	\$2,969
SPECIALTY EXPENSES						
5700 SCADA Services	0	1,995	0	2,565	413	2,668
5710.2 Technical Services	0	0	0	0	1,168	297
Sub-total	\$0	\$1,995	\$0	\$2,565	\$1,581	\$2,965
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	11,461	18,155	10,151	12,789	19,531	13,253
7226 Allocated Operations Services	4,873	7,362	5,089	5,632	8,338	5,584
Sub-total	\$16,334	\$25,517	\$15,240	\$18,421	\$27,869	\$18,837
TOTAL EXPENSES	\$34,431	\$43,409	\$25,087	\$30,730	\$50,535	\$32,862



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 FY15-16.

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.

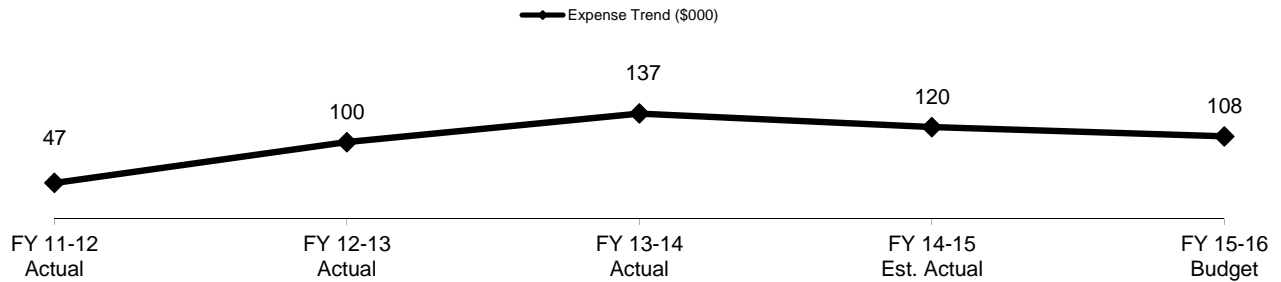
5520 Permits/Fees – Funds to pay for various public works encroachment permits for repairs and inspections required by the cities and other regulatory agencies.

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 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$2,266	\$4,324	\$5,414	\$3,418	\$3,424	\$3,976
5410 Supplies/Material	1,398	582	186	861	400	722
5415 Outside Services	0	0	0	0	0	10,000
Sub-total	\$3,664	\$4,906	\$5,600	\$4,279	\$3,824	\$14,698
MAINTENANCE DIVISION EXPENSE						
5500 Labor	9,599	25,630	37,940	23,792	32,862	25,364
5510 Supplies/Material	2,078	2,065	4,751	3,200	2,495	2,965
5515 Outside Services	12,725	24,801	23,833	3,000	29,500	20,453
5520 Permits and Fee	280	280	937	450	850	500
Sub-total	\$24,682	\$52,776	\$67,461	\$30,442	\$65,707	\$49,282
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	12,922	30,156	42,891	29,466	35,169	30,738
7226 Allocated Operations Services	5,495	12,229	21,501	12,978	15,016	12,949
Sub-total	\$18,417	\$42,385	\$64,392	\$42,444	\$50,185	\$43,687
TOTAL EXPENSES	\$46,763	\$100,067	\$137,453	\$77,165	\$119,716	\$107,667



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 FY15-16.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

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

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

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

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

5515 Outside Services – Funds to hire maintenance providers for emergency clean up and repairs. FY12-13 funding (approximately \$200,000) included the completion of the sewer bridge project that was initiated in FY11-12 (painting and repair of 11 sewer bridges; total project amount was approximately \$245,000). Included in this account for FY15-16 are sewer flow monitoring costs (\$24K), JPA sewer line cleaning and video inspection services (\$6K).

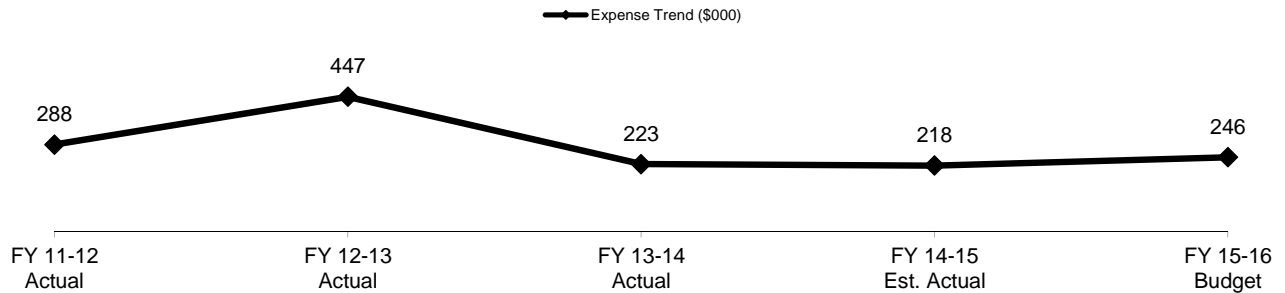
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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

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

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

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$0	\$0	\$0	\$0	\$0	\$72
5405.1 Electricity	268	283	310	336	313	336
5405.4 Water	242	204	0	246	210	223
5420 Permits and Fee	472	1,695	9,316	1,750	1,700	1,750
Sub-total	\$982	\$2,182	\$9,626	\$2,332	\$2,223	\$2,381
MAINTENANCE DIVISION EXPENSE						
5500 Labor	69,030	71,849	74,876	72,946	67,018	73,537
5510 Supplies/Material	1,298	502	26	2,664	5,500	2,600
5515 Outside Services	73,259	234,534	27,703	30,428	49,500	30,228
Sub-total	\$143,587	\$306,885	\$102,605	\$106,038	\$122,018	\$106,365
SPECIALTY EXPENSES						
5710.2 Technical Services	17,495	15,625	0	3,787	0	12,627
Sub-total	\$17,495	\$15,625	\$0	\$3,787	\$0	\$12,627
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	88,225	87,211	73,702	82,369	65,873	87,736
7226 Allocated Operations Services	37,513	35,365	36,947	36,274	28,123	36,964
Sub-total	\$125,738	\$122,576	\$110,649	\$118,643	\$93,996	\$124,700
TOTAL EXPENSES	\$287,802	\$447,268	\$222,880	\$230,800	\$218,237	\$246,073



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 FY15-16.

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 – FY15-16 proposal includes air diffuser and boot replacement.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items required for staff for maintenance of plant facilities and equipment.
- 5515 Outside Services – Funding for repair and maintenance of mechanical equipment including generators, blowers and switchgears.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5525 Consulting Services – Funds for assistance in maintaining PLCs.
- 5530 Flow meter (\$6K), TIG welder repair (\$6.5K), remote access control (\$12K), actuators (\$15K).

EFFLUENT DISPOSAL LINE ITEM EXPLANATIONS

- 6788 District Sprayfields – Contractor, equipment, supply, and staff costs associated with maintaining farm fields, catch basins, roads, fences and equipment, disposing of effluent as needed due to permit requirements or distribution system upsets, and harvesting vegetation to remove nitrogen applied via irrigation on the Rancho Farm fields.
- 6789 005 Discharge – Pumping, energy and lab costs associated with disposal of effluent through 005. Due to the high turbidity of water available from RW Reservoir #2, the District did not discharge through 005. Following completion of Reservoir #2 improvements discharge through 005 will resume as needed.

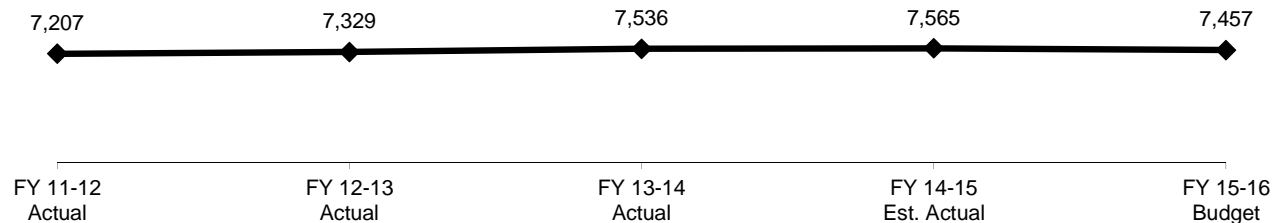
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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

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

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$1,098,137	\$1,099,049	\$1,071,046	\$1,079,645	\$1,089,691	\$967,801
5405.1 Electricity	675,638	710,594	960,665	943,143	961,000	966,260
5405.2 Telephone	12,594	10,860	12,353	12,420	12,257	12,984
5405.3 Natural Gas	10,772	9,717	10,868	10,727	10,200	10,452
5405.4 Water	3,432	3,779	4,047	3,515	3,641	3,753
5410 Supplies/Material	31,264	29,526	39,840	7,000	7,000	10,000
5410.1 Fuel	7,623	4,440	4,596	5,000	7,161	7,200
5410.5 Ferric Chloride	86,187	90,209	84,096	84,675	84,000	84,709
5410.6 Defoamer/Deodorant	22,600	9,895	5,992	6,375	6,300	6,832
5410.9 Alum	19,557	31,739	25,577	25,200	25,000	25,600
5410.10 Sodium Hypochlorite	294,835	272,820	272,557	335,685	330,000	333,518
5410.11 Sodium Bisulfite	173,106	158,802	187,291	183,104	183,000	188,826
5410.13 Aqua Ammonia	0	19,732	18,298	15,000	19,500	25,000
5415 Outside Services	13,331	24,778	20,067	31,900	18,000	30,420
5417 Odor Control	30,864	43,334	45,933	46,000	41,000	41,000
5420 Permits and Fee	91,020	84,414	88,089	96,161	96,400	101,220
5425 Consulting Services	2,335	0	7,626	0	0	0
5430 Capital Outlay	35,099	51,267	38,610	23,500	0	27,500
Sub-total	\$2,608,394	\$2,654,955	\$2,897,551	\$2,909,050	\$2,894,150	\$2,843,075
MAINTENANCE DIVISION EXPENSE						
5500 Labor	470,622	530,156	547,300	496,251	621,717	545,640
5510 Supplies/Material	161,482	292,844	179,603	207,779	207,000	211,032
5515 Outside Services	121,216	123,528	101,893	113,400	115,000	147,546
5518 Building Maintenance	40,936	45,392	53,394	47,166	50,404	51,000
5525 Consulting Services	0	0	0	0	0	0
5530 Capital Outlay	20,142	0	21,148	0	18,500	39,500
Sub-total	\$814,398	\$991,920	\$903,338	\$864,596	\$1,012,621	\$994,718
EFFLUENT DISPOSAL						
6788 District Sprayfield	264,468	296,358	267,574	286,496	255,934	274,676
6789 005 Discharge	51,768	20,163	350	360	360	384
Sub-total	\$316,236	\$316,521	\$267,924	\$286,856	\$256,294	\$275,060
SPECIALTY EXPENSES						
5700 SCADA Services	78,151	65,173	71,457	67,927	60,551	60,631
5710.2 Technical Services	0	0	0	0	969	0
5715.2 Other Lab Services	137,338	149,051	136,252	152,499	130,000	136,000
5715.3 Tapia Lab Sampling	126,530	118,981	126,090	115,672	131,481	122,029
7202 Allocated Lab Expense	366,418	347,876	324,966	366,144	294,789	356,174
Sub-total	\$708,437	\$681,081	\$658,765	\$702,242	\$617,790	\$674,834
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,936,570	1,909,929	1,870,810	2,012,877	1,951,224	1,878,205
7226 Allocated Operations Services	823,446	774,471	937,835	886,467	833,121	791,312
Sub-total	\$2,760,016	\$2,684,400	\$2,808,645	\$2,899,344	\$2,784,345	\$2,669,517
TOTAL EXPENSES	\$7,207,481	\$7,328,877	\$7,536,223	\$7,662,088	\$7,565,200	\$7,457,204

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 FY15-16.

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 – FY15-16 expenses include boiler water treatment services (\$5K) and weed abatement services (\$5K).
- 5417 Odor Control – Biofilter media changes out annually.
- 5420 Permits/Fees – SCAQMD permit fees for general plant operation and LA County Department of Public Health solid waste fees.
- 5430 Capital Outlay – Purchase of small tools, instruments and sump pumps.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

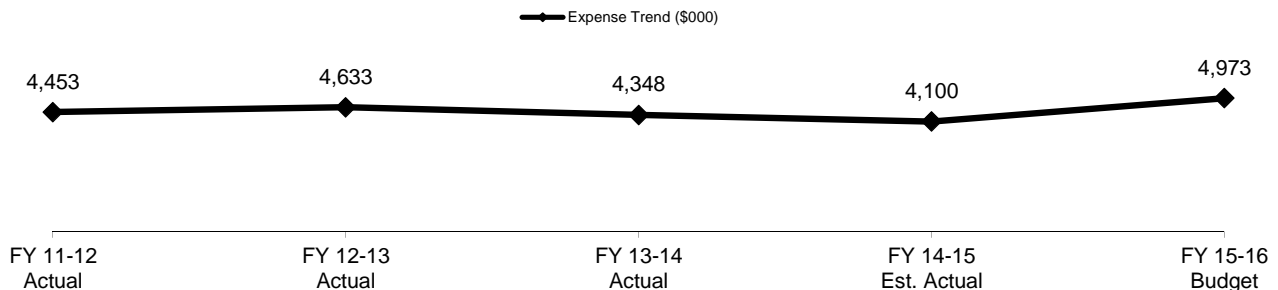
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY15-16 budget includes funding to 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.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 FY15-16 request includes a heavy duty lift (\$3.5K), flow meters (\$10K), fiber optic control (\$18K) and wiring replacement (\$10K), security cameras (\$15K), switchgear preventative maintenance (18,000), and actuator replacement (\$15,000).

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 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$720,814	\$720,809	\$689,383	\$683,390	\$680,058	\$799,015
5405.1 Electricity	263,023	333,244	366,846	352,222	369,051	361,914
5405.2 Telephone	6,605	5,008	7,627	7,400	6,168	6,536
5405.3 Natural Gas	740	3,451	914	720	1,980	2,000
5405.4 Water	7,145	7,142	5,746	7,385	7,600	7,800
5410 Supplies/Material	39,153	43,927	41,787	41,052	40,500	41,000
5410.1 Fuel	10,246	9,916	6,447	9,600	9,000	8,900
5410.7 Polymer	122,423	195,755	167,894	126,898	160,000	162,024
5410.8 Amendment	111,041	206,434	242,394	203,000	176,612	186,623
5415 Outside Services	230,076	15,608	4,636	22,119	7,283	9,800
5417 Odor Control	56,787	24,471	53,063	66,000	65,243	67,000
5420 Permits and Fee	9,986	19,390	9,073	18,616	8,400	10,203
5430 Capital Outlay	8,624	0	0	4,210	4,210	3,000
Sub-total	\$1,586,663	\$1,585,155	\$1,595,810	\$1,542,612	\$1,536,105	\$1,665,815
MAINTENANCE DIVISION EXPENSE						
5500 Labor	533,369	642,792	503,417	556,139	494,331	586,815
5510 Supplies/Material	149,573	185,258	205,926	172,709	170,000	179,687
5515 Outside Services	82,462	111,847	52,338	114,398	30,000	82,215
5518 Building Maintenance	58,046	78,973	62,396	69,770	56,832	66,472
5525 Consulting Services	0	5,100	0	0	0	0
5530 Capital Outlay	0	0	26,641	31,000	30,000	89,500
Sub-total	\$823,450	\$1,023,970	\$850,718	\$944,016	\$781,163	\$1,004,689
SPECIALTY EXPENSES						
5700 SCADA Services	25,769	10,802	17,438	29,889	8,931	47,347
5712 Compost Sales/Use Tax	2,973	3,747	7,852	4,000	2,924	4,000
5715.2 Other Lab Services	8,814	7,605	6,594	7,992	7,395	7,992
5715.3 Tapia Lab Sampling	564	358	146	282	494	353
7202 Allocated Lab Expense	12,014	11,406	10,655	12,005	9,665	11,678
Sub-total	\$50,134	\$33,918	\$42,685	\$54,168	\$29,585	\$71,370
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	1,398,551	1,415,917	1,237,937	1,429,796	1,228,824	1,569,452
7226 Allocated Operations Services	594,674	574,150	620,570	629,674	524,673	661,227
Sub-total	\$1,993,225	\$1,990,067	\$1,858,507	\$2,059,470	\$1,753,497	\$2,230,679
TOTAL EXPENSES	\$4,453,472	\$4,633,110	\$4,347,720	\$4,600,266	\$4,100,350	\$4,972,553



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 FY15-16.

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 FY15-16

5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter. FY15-16 budget proposal includes SWRQCB fees of approximately \$69K.

5425 The FY12-13 expenditure of \$21,090 was for a cathodic protection investigation by 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.

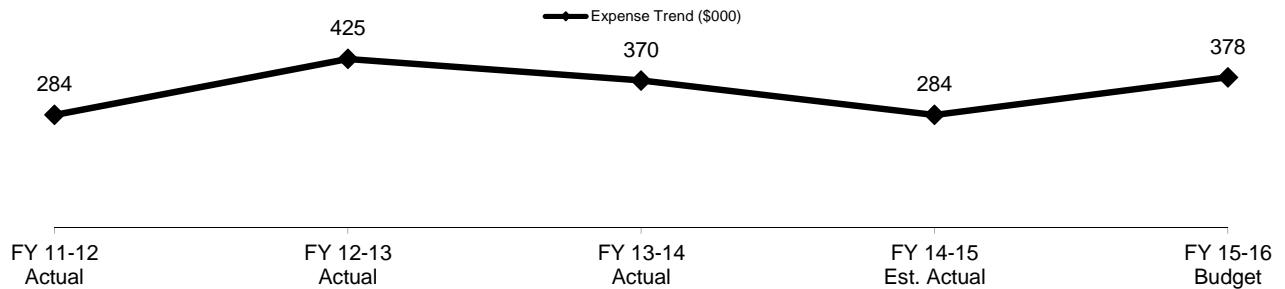
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$27,629	\$27,279	\$25,275	\$27,652	\$13,565	\$26,247
5405.1 Electricity	68,670	58,852	75,411	69,531	74,500	79,200
5405.4 Water	157	831	727	806	741	738
5410 Supplies/Material	0	1,069	0	0	0	0
5410.1 Fuel	718	2,261	4,936	2,500	2,500	2,500
5415 Outside Services	0	0	0	0	0	0
5417 Odor Control	0	0	263	0	0	0
5420 Permits and Fee	53,343	52,282	66,168	68,175	69,764	72,150
5425 Consulting Services	0	21,090	2,516	0	0	0
Sub-total	\$150,517	\$163,664	\$175,296	\$168,664	\$161,070	\$180,835
MAINTENANCE DIVISION EXPENSE						
5500 Labor	12,623	48,310	33,241	37,027	18,113	32,459
5510 Supplies/Material	4,067	29,562	18,784	11,300	4,500	10,000
5515 Outside Services	3,395	22,178	6,047	17,197	8,500	12,340
Sub-total	\$20,085	\$100,050	\$58,072	\$65,524	\$31,113	\$54,799
SPECIALTY EXPENSES						
5715.2 Other Lab Services	5,706	5,795	5,384	6,900	2,980	6,300
5715.3 Tapia Lab Sampling	7,896	8,944	9,100	7,481	9,316	8,535
7202 Allocated Lab Expense	24,027	22,812	21,309	24,009	19,330	23,356
Sub-total	\$37,629	\$37,551	\$35,793	\$38,390	\$31,626	\$38,191
ADMINISTRATIVE EXPENSES						
7225 Allocated Support Services	52,915	87,954	67,486	80,940	42,019	73,623
7226 Allocated Operations Services	22,502	35,665	33,830	35,645	17,940	31,018
Sub-total	\$75,417	\$123,619	\$101,316	\$116,585	\$59,959	\$104,641
TOTAL EXPENSES	\$283,648	\$424,884	\$370,477	\$389,163	\$283,768	\$378,466



JOINT POWERS AUTHORITY

Administration – 751840

FUNCTION

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

SIGNIFICANT CHANGES

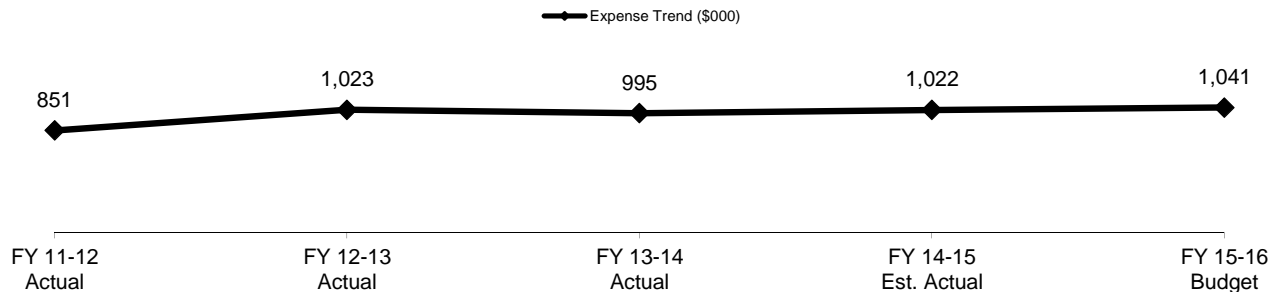
No significant changes are anticipated for FY15-16.

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. Also includes funding for Collaborative Research projects related to the Malibu Creek TMDL issue. 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. Regulatory and permitting assistance from outside sources for the National Pollution Discharge Elimination System (NPDES) renewal for Tapia.
- 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.

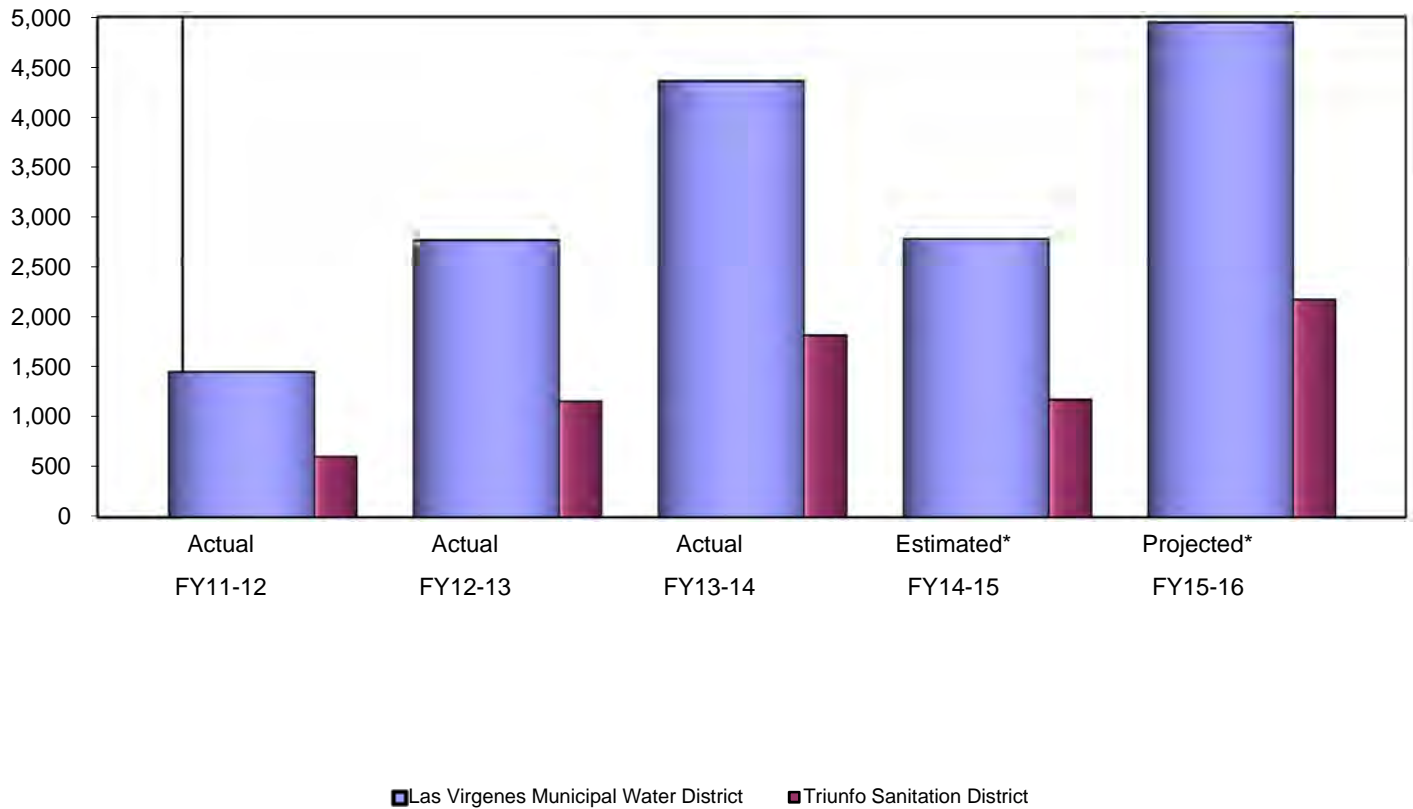
**Las Virgenes - Triunfo
Joint Powers Authority
Administration - 751840**

	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Budget	FY 14-15 Est. Actual	FY 15-16 Budget
OPERATIONS DIVISION EXPENSE						
5400 Labor	\$26,854	\$0	\$8,036	\$15,028	\$6,978	\$10,419
5430 Capital Outlay	0	0	0	0	0	0
Sub-total	\$26,854	\$0	\$8,036	\$15,028	\$6,978	\$10,419
INVENTORY EXPENSES						
5536 Inventory Adjustment	2,393	9,463	50	3,100	3,000	3,100
Sub-total	\$2,393	\$9,463	\$50	\$3,100	\$3,000	\$3,100
PUBLIC INFORMATION						
6602 School Education Program	4,066	2,511	5,156	9,488	10,632	8,393
6604 Public Education Program	20,011	43,641	66,785	36,847	64,023	67,398
6606 Community Group Outreach	187	4,859	373	7,786	2,500	10,195
6608 Intergovernmental Coordination	8,973	5,486	1,872	11,990	6,966	10,712
Sub-total	\$33,237	\$56,497	\$74,186	\$66,111	\$84,121	\$96,698
RESOURCE CONSERVATION						
6785 Watershed Programs	59,600	87,932	23,796	90,840	15,232	83,596
Sub-total	\$59,600	\$87,932	\$23,796	\$90,840	\$15,232	\$83,596
ADMINISTRATIVE EXPENSES						
6872 Litigation/Outside Services	605	89,933	88,533	50,000	150,000	50,000
6516 Other Professional Services	0	15,069	92,259	56,540	7,085	75,000
6517 Audit Fees	6,275	5,300	5,300	5,300	5,300	5,300
7110 Travel/Misc Staff Expense	0	619	13	0	26	0
7135 General Insurance	0	0	0	0	0	0
7135.1 Property Insurance	75,323	59,731	55,127	50,675	55,181	56,726
7135.4 Earthquake Insurance	91,743	92,878	92,800	94,515	89,726	92,238
7145 Claims Paid	0	0	0	0	72,000	0
7153 TSD Staff Services	0	0	500	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	331,945	355,476	389,038	380,715	389,108	337,598
7203 Allocated Building Maint	96,673	105,823	80,473	73,420	70,744	102,117
7225 Allocated Support Services	88,454	102,477	56,762	96,350	44,251	86,718
7226 Allocated Operations Services	37,610	41,554	28,456	42,431	18,894	36,533
Sub-total	\$728,628	\$868,860	\$889,261	\$854,946	\$912,315	\$847,230
TOTAL EXPENSES	\$850,712	\$1,022,752	\$995,329	\$1,030,025	\$1,021,646	\$1,041,043



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

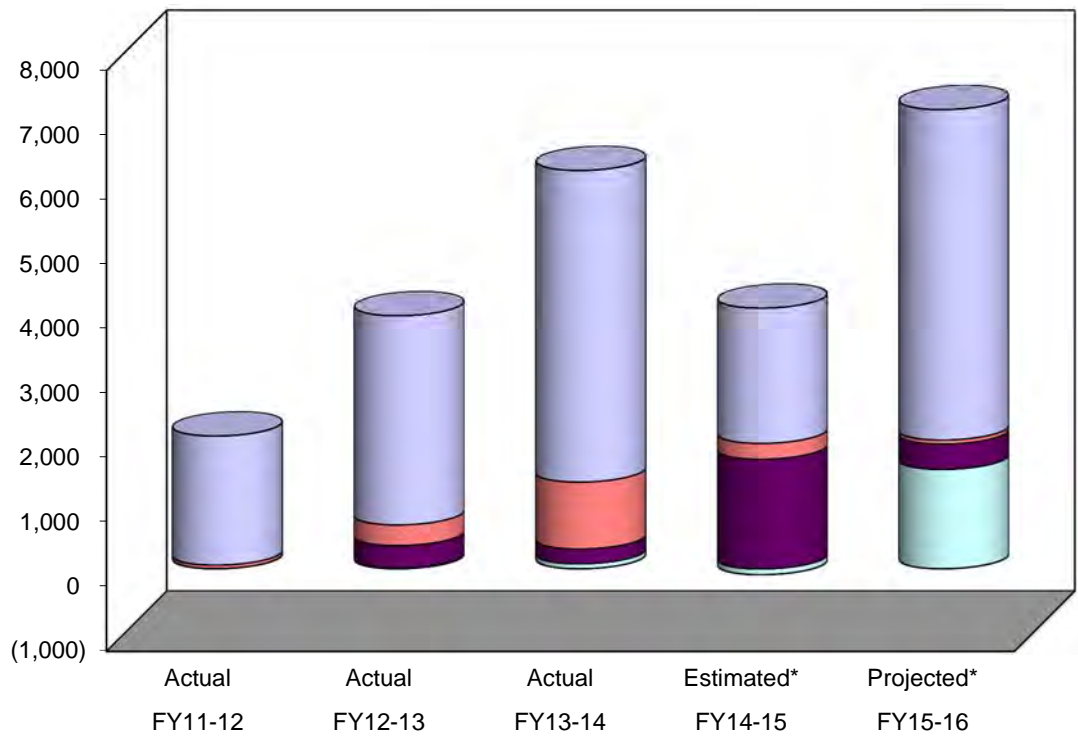
	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Estimated*	FY15-16 Projected*
Las Virgenes Municipal Water District	1,451	2,776	4,361	2,787	4,945
Triunfo Sanitation District	604	1,156	1,816	1,173	2,173
	2,055	3,932	6,177	3,960	7,118



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

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

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Estimated*	FY15-16 Projected*
Recycled Water Construction Fund	-	13	77	(90)	1,539
Recycled Water Replacement Fund	2	346	228	1,696	391
Sanitation Construction Fund	55	320	1,037	245	63
Sanitation Replacement Fund	1,998	3,253	4,835	2,109	5,125
	2,055	3,932	6,177	3,960	7,118



■ Recycled Water Construction Fund
 ■ Recycled Water Replacement Fund
 ■ Sanitation Construction Fund
 ■ Sanitation Replacement Fund

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

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$443,231	\$279,834	\$79,200	\$84,197	\$0	\$84,197
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
10487	Construct 3rd Digester at Rancho	\$7,423,548	\$6,579,466	\$1,226,059	\$0	\$0	\$0
10493	Tapia Sludge Screening	\$385,000	\$0	\$0	\$0	\$0	\$0
10512	Tapia: Primary Tank Rehabilitation	\$685,000	\$115,844	\$179,144	\$390,012	\$0	\$390,012
10513	Tapia Sluice Gate and Drive Replacement	\$309,650	\$0	\$10,000	\$299,650	\$0	\$299,650
10520	SCADA System Communication Upgrades	\$93,100	\$6,239	\$0	\$86,861	\$0	\$86,861
10522	Reservoir #2 Improvements (Lining Cover)	\$1,607,010	\$77,886	\$1,564,432	\$0	\$0	\$0
10536	Agoura Road Recycled Water Main - Ladyface to Cornell Road	\$423,103	\$89,889	(\$89,889)	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$100,000	\$0	\$0	\$100,000	\$27,000	\$127,000
10538	Tapia Channel Mixing Improvements	\$1,109,242	\$32,449	\$108,321	\$968,472	\$0	\$968,472
10540	Lost Hill Overpass Recycled Water Main Relocation	\$363,744	\$49,243	\$52,212	\$262,289	\$0	\$262,289
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$143,937	\$36,108	\$107,829	\$0	\$0	\$0
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrade	\$27,564	\$13,564	\$0	\$14,000	\$0	\$14,000
10551	Centrate System - New Pump Impellers	\$35,000	\$0	\$0	\$35,000	\$0	\$35,000
10559	Manhole Rehabilitation, F2/F3 Line	\$15,000	\$0	\$29,500	(\$14,500)	\$276,500	\$262,000
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	\$0	\$0	\$175,390	\$0	\$175,390
10561	NPDES Permit Renewal	\$25,000	\$0	\$0	\$0	\$0	\$0
10562	Tapia Structural Repairs	\$46,500	\$0	\$46,500	\$0	\$0	\$0
10563	Tapia Supplemental Carbon Study	\$85,000	\$0	\$0	\$0	\$0	\$0

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY14-15 and FY15-16

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY14-15	Projected Carryover July 1, 2015	FY15-16 Appropriation	FY15-16 Working Capital Requirement
10564	Centrate Equalization Tank	\$890,000	\$0	\$60,000	\$830,000	\$360,519	\$1,190,519
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	\$0	\$0	\$287,500	\$0	\$287,500
10566	Tapia Alternative Disinfection Safety Improvements	\$85,750	\$0	\$85,700	\$0	\$0	\$0
10567	Programmable Logic Controller Upgrades	\$216,500	\$0	\$0	\$216,500	\$0	\$216,500
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	\$180,000	\$0	\$180,000	\$0	\$0	\$0
10573	Sewer Grit Handling	\$50,000	\$0	\$50,000	\$0	\$0	\$0
10574	Rancho Facility Improvements	\$174,500	\$0	\$84,000	\$90,500	\$209,500	\$300,000
10579	Security Upgrades - JPA	\$5,000	\$0	\$4,500	\$500	\$27,000	\$27,500
10580	Tapia Equipment Replacement	\$70,750	\$0	\$70,000	\$0	\$0	\$0
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	\$0	\$80,500	\$0	\$0	\$0
10587	Recycled Water Storage Study	\$300,000	\$0	\$0	\$300,000	\$15,164	\$315,164
10588	Woodland Hills Golf Course RW Pipeline Extension	\$310,000	\$0	\$0	\$310,000	\$1,028,638	\$1,338,638
10589	WIMS Software Implementation	\$32,350	\$0	\$32,350	\$0	\$0	\$0
10595	Tapia Primary Flow Diversion	\$0	\$0	\$0	\$0	\$44,000	\$44,000
10597	Tapia Electrical and Instrumentation Upgrades	\$0	\$0	\$0	\$0	\$137,250	\$137,250
10600	Tapia Water Reclamation Facility Reliability Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
10601	Rancho Reliability Improvements	\$0	\$0	\$0	\$0	\$100,000	\$100,000
10602	Miscellaneous RW Extension	\$0	\$0	\$0	\$0	\$106,000	\$106,000
Total CIP Budget		\$16,549,869	\$7,327,344	\$3,960,358	\$4,686,371	\$2,431,571	\$7,117,942

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2015-16**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10587	Recycled Water Storage Study	\$315,164	30.0%	94,549	29.4%	27,797	70.6%	66,752
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,338,638	100.0%	1,338,638	29.4%	393,560	70.6%	945,078
10602	Miscellaneous RW Extension	\$106,000	100.0%	106,000	29.4%	31,164	70.6%	74,836
Total:	Recycled Water Conservation			1,539,187		452,521		1,086,666
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$84,197	100.0%	84,197	29.4%	24,754	70.6%	59,443
10540	Lost Hill Overpass Recycled Water Main Relocation	\$262,289	100.0%	262,289	29.4%	77,113	70.6%	185,176
10595	Tapia Primary Flow Diversion	\$44,000	100.0%	44,000	29.4%	12,936	70.6%	31,064
Total:	Recycled Water Replacement			390,486		114,803		275,683
Sanitation Construction								
10587	Recycled Water Storage Study	\$315,164	20.0%	63,033	29.4%	18,532	70.6%	44,501
Total:	Sanitation Construction			63,033		18,532		44,501
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	\$390,012	100.0%	390,012	29.4%	114,664	70.6%	275,348
10513	Tapia Sluice Gate and Drive Replacement	\$299,650	100.0%	299,650	29.4%	88,097	70.6%	211,553
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	\$127,000	100.0%	127,000	29.4%	37,338	70.6%	89,662
10538	Tapia Channel Mixing Improvements	\$968,472	100.0%	968,472	29.4%	284,731	70.6%	683,741
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrad	\$14,000	100.0%	14,000	29.4%	4,116	70.6%	9,884

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2015-16**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED REQUIREMENTS	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
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	\$262,000	100.0%	262,000	59.9%	156,938	40.1%	105,062
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	100.0%	175,390	29.4%	51,565	70.6%	123,825
10564	Centrate Equalization Tank	\$1,190,519	100.0%	1,190,519	29.4%	350,013	70.6%	840,506
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	100.0%	287,500	29.4%	84,525	70.6%	202,975
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	\$0	100.0%	0	29.4%	0	70.6%	0
10574	Rancho Facility Improvements	\$300,000	100.0%	300,000	29.4%	88,200	70.6%	211,800
10579	Security Upgrades - JPA	\$27,500	100.0%	27,500	29.4%	8,085	70.6%	19,415
10587	Recycled Water Storage Study	\$315,164	50.0%	157,582	29.4%	46,329	70.6%	111,253
10597	Tapia Electrical and Instrumentation Upgrades	\$137,250	100.0%	137,250	29.4%	40,352	70.6%	96,899
10600	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	100.0%	100,000	29.4%	29,400	70.6%	70,600
10601	Rancho Reliability Improvements	\$100,000	100.0%	100,000	29.4%	29,400	70.6%	70,600
Total: Sanitation Replacement				5,125,236		1,586,729		3,538,507
GRAND TOTAL				7,117,942		2,172,585		4,945,357

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2014-15 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 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							
		(\$89,889)	100.0%	(\$89,889)	29.4%	(\$26,427)	70.6%	(\$63,462)
10587	Recycled Water Storage Study							
		\$0	30.0%	\$0	29.4%	\$0	70.6%	\$0
10588	Woodland Hills Golf Course RW Pipeline Extension							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
Total: Recycled Water Conservation				(\$89,889)		(\$26,427)		(\$63,462)
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)							
		\$79,200	100.0%	\$79,200	29.4%	\$23,285	70.6%	\$55,915
10522	Reservoir #2 Improvements (Lining Cover)							
		\$1,564,432	100.0%	\$1,564,432	29.4%	\$459,943	70.6%	\$1,104,489
10540	Lost Hill Overpass Recycled Water Main Relocation							
		\$52,212	100.0%	\$52,212	29.4%	\$15,350	70.6%	\$36,862
Total: Recycled Water Replacement				\$1,695,844		\$498,578		\$1,197,266
Sanitation Construction								
10487	Construct 3rd Digester at Rancho							
		\$1,226,059	20.0%	\$245,212	29.4%	\$72,092	70.6%	\$173,120
10587	Recycled Water Storage Study							
		\$0	20.0%	\$0	29.4%	\$0	70.6%	\$0
Total: Sanitation Construction				\$245,212		\$72,092		\$173,120
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
10487	Construct 3rd Digester at Rancho							
		\$1,226,059	80.0%	\$980,847	29.4%	\$288,369	70.6%	\$692,478
10493	Tapia Sludge Screening							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10512	Tapia: Primary Tank Rehabilitation							
		\$179,144	100.0%	\$179,144	29.4%	\$52,668	70.6%	\$126,476
10513	Tapia Sluice Gate and Drive Replacement							
		\$10,000	100.0%	\$10,000	29.4%	\$2,940	70.6%	\$7,060
10520	SCADA System Communication Upgrades							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10537	Raw Sludge Wet Well Mixing Improvements							
		\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2014-15 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2014-15 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2014-15 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10538	Tapia Channel Mixing Improvements	\$108,321	100.0%	\$108,321	29.4%	\$31,846	70.6%	\$76,475
10544	Centrate Tank Cathodic Protection (CP) System Replacement	\$107,829	100.0%	\$107,829	29.4%	\$31,702	70.6%	\$76,127
10549	Rancho Las Virgenes Compost Facility Agitator Control Upgrad	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10551	Centrate System - New Pump Impellers	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$29,500	100.0%	\$29,500	59.9%	\$17,671	40.1%	\$11,830
10560	Rancho: Rehabilitate Existing Centrate Line	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10561	NPDES Permit Renewal	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10562	Tapia Structural Repairs	\$46,500	100.0%	\$46,500	29.4%	\$13,671	70.6%	\$32,829
10563	Tapia Supplemental Carbon Study	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10564	Centrate Equalization Tank	\$60,000	100.0%	\$60,000	29.4%	\$17,640	70.6%	\$42,360
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10566	Tapia Alternative Disinfection Safety Improvements	\$85,700	100.0%	\$85,700	29.4%	\$25,196	70.6%	\$60,504
10567	Programmable Logic Controller Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10570	Rancho Las Virgenes Composting Facility: Purchase of New Lo	\$180,000	100.0%	\$180,000	29.4%	\$52,920	70.6%	\$127,080
10573	Sewer Grit Handling	\$50,000	100.0%	\$50,000	29.4%	\$14,700	70.6%	\$35,300
10574	Rancho Facility Improvements	\$84,000	100.0%	\$84,000	29.4%	\$24,696	70.6%	\$59,304
10579	Security Upgrades - JPA	\$4,500	100.0%	\$4,500	29.4%	\$1,323	70.6%	\$3,177
10580	Tapia Equipment Replacement	\$70,000	100.0%	\$70,000	29.4%	\$20,580	70.6%	\$49,420
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	\$0	50.0%	\$0	29.4%	\$0	70.6%	\$0
10589	WIMS Software Implementation	\$32,350	100.0%	\$32,350	29.4%	\$9,511	70.6%	\$22,839
Total: Sanitation Replacement				\$2,109,191	\$629,100	\$1,480,091		
GRAND TOTAL				\$3,960,358	\$1,173,343	\$2,787,015		



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	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
	Program Expenses			
701230.6602	School Education	8,725	4,698	15,302
101900.6602	School Education - 100% LVMWD	177,195	198,755	214,013
751840.6602	School Education - 100% JPA	9,488	10,632	8,393
	Total Expenses	\$ 195,408	\$ 214,085	\$ 237,708

PROGRAM DESCRIPTION

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

701230.6602 Staff support for Outdoor Education including educational materials.

101900.6602 Includes LVUSD water science education school initiative (\$107,000); annual primary school poster contest and related calendar (\$7,500); elementary school theatrical presentations and related take-home support materials (\$8,800); secondary school outreach program (\$5,000), the annual library book program (\$3,500), and MWD's Solar Cup Challenge for participating high schools (\$2,500 per participant).

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

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Public Education

FUNDING SOURCES

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

ACCT #	DESCRIPTION	2014-15	2014-15	2015-16
		Adopted Budget	Estimated Actual	Proposed Budget
	Program Expenses			
701230.6604	Public Education	173,617	223,912	309,581
101900.6604	Public Education - 100% LVMWD	74,324	244,179	222,887
751840.6604	Public Education - 100% JPA	36,847	64,023	67,398
	Total Expenses	\$ 284,788	\$ 532,114	\$ 599,866

PROGRAM DESCRIPTION

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

- 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	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Expenses				
701230.6606	Community Group Outreach	22,512	16,636	28,672
101900.6606	Community Group Outreach - 100% LVMWD	45,954	3,286	8,121
751840.6606	Community Group Outreach - 100% JPA	7,786	2,500	10,195
	Total Expenses	\$ 76,252	\$ 22,422	\$ 46,988

PROGRAM DESCRIPTION

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

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

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Outreach Programs

Intergovernmental Coordination

FUNDING SOURCES

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

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Expenses				
701230.6608	Intergovernmental Coordination	5,504	16,118	19,544
101900.6608	Intergovernmental Coordination - 100% LVMWD	4,324	5,966	13,798
751840.6608	Intergovernmental Coordination - 100% JPA	11,990	6,966	10,712
	Total Expenses	\$ 21,818	\$ 29,050	\$ 44,054

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	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Revenue				
4400	MWD Conservation Credit	132,555	2,000,000	2,000,000
4421	Prop. 50 IRWMP	-	-	-
	Total Revenues	\$ 132,555	\$ 2,000,000	\$ 2,000,000
Program Expenses				
6639	Turf Removal Program	148,165	2,138,515	2,191,579
	Total Expenses	\$ 148,165	\$ 2,138,515	\$ 2,191,579

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 Program.

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Conservation Education Programs

FUNDING SOURCES

Potable Water (LVMWD), MWD CPP program – 101900

ACCT #	DESCRIPTION	2014-15 Adopted Budget	2014-15 Estimated Actual	2015-16 Proposed Budget
Program Expenses				
6742	Garden Program	15,459	25,184	15,500
6748	Professional Landscape & Irr Wkshp	3,214	-	1,210
6749	Residential Customer Landscape & Irr Training	60,742	28,356	57,197
	Total Expenses	\$ 79,415	\$ 53,540	\$ 73,907

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	2014-15 Estimated Actual	2015-16 Proposed Budget
	Program Expenses			
101900.6785	Watershed	14,030	20,171	31,548
751840.6785	Watershed	90,840	15,232	83,596
	Total Expenses	\$ 104,870	\$ 35,403	\$ 115,144

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 FY15-16 we anticipate significant 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. Also includes funding for Collaborative Research projects related to the Malibu Creek TMDL issue.

FINANCIAL PLANNING PROCESS

The District implements a number of planning processes throughout the year to project the available financial resources and the required operating and capital investment expenditures needed to successfully carryout our Mission. These processes result in this budget document, but also are used to provide guidance beyond the current period. The long-term financial plan reflects the requirements of the District's strategic plan, Infrastructure Investment Plan, and projected service level requirements.

In July 2014, the District contracted with Raftelis Financial Consultants, Inc. (RFC) to provide a Financial Analysis and Rate Study. As of June 2015, the District has received the Financial Analysis and is considering rate adjustments proposed by RFC. The data developed and used by RFC is consistent with the budget and provides the basis for long-term forecasts of expected revenues and expenditures.

As with any long-term forecast, a number of unknown factors can influence the accuracy of the forecast. Currently the most significant factor is the severity and the duration of California's current drought. This influences the Potable Water funds most significantly, and demand for water is estimated to decline by 30% from FY2014-15 to FY2015-16. Using demand patterns from previous drought cycles, the demand is expected to rebound in FY2016-17 by 8% and by 5% in each of the 2 following years, before resuming a normal pattern of growth due to population projections. The projected revenue also includes rate adjustments, in Potable Water and Recycled Water funds, to provide the District with the resources to meet the projected demands.

WORKING CAPITAL SUMMARY

FY14-15 - FY19-20

	ENTERPRISE			ENTERPRISE			ENTERPRISE			Policy	LVMWD
	OPERATIONS			REPLACEMENT			CONSTRUCTION			Restricted	
	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Reserve (Ins/Stab/Bond)	
	101	102	130	301	302	330	201	203	230		TOTAL
	101	102	130	301	302	330	201	203	230		ALL FUNDS
Working Capital 6/30/2014	13,164,796	8,391,238	11,687,746	14,778,829	1,957,945	8,082,739	(155,760)	401,889	770,832	14,043,646	73,123,900
Operating Revenues(Expenses):											
Operating Revenues	38,331,448	5,787,796	16,801,670								60,920,914
Rental Income	5,074			0			0				5,074
Operating Expenses	(35,722,236)	(4,894,469)	(10,642,731)								(51,259,436)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				799,511		95,692					895,203
Interest Income	83,685	71,956	83,439	73,894	9,790	42,586	0	1,195	1,844	70,261	438,650
Other	(3,093)			803,612		0	0	0	0		800,519
Contributed Capital:											
Connection Fees							205,800	144,368	469,000		819,168
Other:	(77,056)										(77,056)
Debt Service Principal Payment				0	0	(689,344)	0	0	(1,150,656)		(1,840,000)
Debt Service Interest Expense				0	0	(342,770)	0	0	(572,155)		(914,925)
Capital Projects				(10,627,658)	(1,927,472)	(1,480,091)	(3,207,281)	(21,128)	(173,120)		(17,436,750)
Transfer to Replacement	(6,852,059)	(859,737)	(4,591,189)	6,852,059	859,737	4,591,189					0
Working Capital 6/30/2015	8,930,559	8,496,784	13,338,935	12,680,247	900,000	10,300,000	(3,157,241)	526,324	(654,254)	14,113,907	65,475,261
Operating Revenues(Expenses):											
Operating Revenues	29,991,263	5,386,610	17,105,504								52,483,377
Rental Income	69,003			0			0				69,003
Operating Expenses	(32,981,659)	(4,267,195)	(11,437,984)								(48,686,838)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				821,098		98,276					919,374
Interest Income	31,320	42,334	66,559	81,000	4,500	51,500	0	3,300	0	70,570	351,083
Other	(4,000)			782,233		0		991,930			1,770,163
Contributed Capital:											
Connection Fees							771,134	500,968	1,135,650		2,407,752
Other:	(91,470)										(91,470)
Debt Service Principal Payment				0	0	(1,289,750)	0	0	(635,250)		(1,925,000)
Debt Service Interest Expense				0	0	(556,100)	0	0	(273,900)		(830,000)
Capital Projects				(8,917,796)	(818,132)	(3,585,687)	(1,439,646)	(1,086,666)	(44,501)		(15,892,428)
Transfer to Replacement	(7,653,218)	(2,413,632)	(6,981,761)	7,653,218	2,413,632	6,981,761					0
Transfer from Rate Stabilization	2,700,000	0	0	0	0	0		0	0	(2,700,000)	0
Working Capital 6/30/2016	991,798	7,244,901	12,091,253	13,100,000	2,500,000	12,000,000	(3,825,753)	935,856	(472,255)	11,484,477	56,050,276
Operating Revenues(Expenses):											
Operating Revenues	32,801,866	5,480,970	17,105,504								55,388,340
Rental Income	89,298			0			0				89,298
Operating Expenses	(32,557,641)	(4,328,468)	(11,799,272)								(48,685,381)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				837,520		100,241					937,761
Interest Income	83	36,225	60,456	65,500	12,500	60,000	0	4,679	0	57,422	296,865
Other	0			798,658		0		4,077,150			4,875,808
Contributed Capital:											
Connection Fees							723,550	507,313	734,900		1,965,763
Other:	(100,879)										(100,879)
Debt Service Principal Payment				0	0	(1,356,750)	0	0	(668,250)		(2,025,000)
Debt Service Interest Expense				0	0	(489,938)	0	0	(241,313)		(731,250)
Capital Projects				(9,003,169)	(93,016)	(3,698,414)	(1,763,046)	(4,204,936)	(274,097)		(19,036,678)
Transfer to Replacement	(7,101,491)	0	(5,284,860)	7,101,491	0	5,284,860					0
Transfer to Construction	0		(921,015)	0	0	0	0	0	921,015		0
Working Capital 6/30/2017	(5,876,966)	8,433,628	11,252,066	12,900,000	2,419,484	11,900,000	(4,865,249)	1,320,062	0	11,541,899	49,024,924

WORKING CAPITAL SUMMARY

FY14-15 - FY19-20

	ENTERPRISE			ENTERPRISE			ENTERPRISE			Policy	LVMWD
	OPERATIONS			REPLACEMENT			CONSTRUCTION			Restricted	
	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Potable Water	Recycled Water	Sanitation	Reserve (Ins/Stab/Bond)	
	101	102	130	301	302	330	201	203	230	(Ins/Stab/Bond)	TOTAL
	ALL FUNDS										
Operating Revenues(Expenses):											
Operating Revenues	36,793,504	5,581,252	17,105,504								59,480,260
Rental Income	101,475			0			0				101,475
Operating Expenses	(34,010,239)	(4,399,394)	(11,970,887)								(50,380,520)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				851,758		101,945					953,703
Interest Income	0	42,168	60,865	64,500	12,097	59,500	0	6,600	0	57,709	303,439
Other	0			817,233		0		3,667,670			4,484,903
Contributed Capital:											
Connection Fees							439,350	308,049	438,200		1,185,599
Other:	(143,985)										(143,985)
Debt Service Principal Payment				0	0	(1,423,750)	0	0	(701,250)		(2,125,000)
Debt Service Interest Expense				0	0	(420,425)	0	0	(207,075)		(627,500)
Capital Projects				(3,631,239)	0	(2,989,176)	(569,776)	(3,742,506)	(252,155)		(11,184,852)
Transfer to Replacement	(2,097,748)	0	(4,371,906)	2,097,748	0	4,371,906					0
Transfer to Construction	0		(722,280)	0			0	0	722,280		0
Working Capital 6/30/2018	(5,233,959)	9,657,654	11,353,362	13,100,000	2,431,581	11,600,000	(4,995,675)	1,559,875	0	11,599,608	51,072,446
Operating Revenues(Expenses):											
Operating Revenues	41,151,241	5,584,326	17,105,504								63,841,071
Rental Income	113,652			0			0				113,652
Operating Expenses	(35,545,110)	(4,468,632)	(12,137,724)								(52,151,466)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				867,089		103,780					970,869
Interest Income	0	48,288	64,983	65,500	12,158	58,000	0	7,799	0	57,998	314,726
Other	0			836,858		0		0			836,858
Contributed Capital:											
Connection Fees							644,678	438,777	769,583		1,853,038
Other:	(174,367)										(174,367)
Debt Service Principal Payment				0	0	(1,480,700)	0	0	(729,300)		(2,210,000)
Debt Service Interest Expense				0	0	(362,621)	0	0	(178,604)		(541,225)
Capital Projects				(3,523,000)	(105,900)	(1,606,180)	0	(74,836)	(98,275)		(5,408,191)
Transfer to Replacement	(2,253,553)	(62,161)	(3,187,721)	2,253,553	62,161	3,187,721					0
Transfer to Construction	0		(236,596)	0			0	0	236,596		0
Working Capital 6/30/2019	(1,942,096)	10,759,475	12,961,808	13,600,000	2,400,000	11,500,000	(4,350,997)	1,931,615	(0)	11,657,606	58,517,411
Operating Revenues(Expenses):											
Operating Revenues	45,254,037	5,587,416	17,105,504								67,946,957
Rental Income	121,770			0			0				121,770
Operating Expenses	(37,299,136)	(4,532,332)	(12,341,394)								(54,172,862)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				884,431		105,856					990,287
Interest Income	10,631	53,797	74,208	68,000	12,000	57,500	0	9,658	0	58,288	344,082
Other	0			854,433		0		0			854,433
Contributed Capital:											
Connection Fees							602,526	418,046	647,561		1,668,133
Other:	(196,748)										(196,748)
Debt Service Principal Payment				0	0	(1,544,350)	0	0	(760,650)		(2,305,000)
Debt Service Interest Expense				0	0	(301,802)	0	0	(148,649)		(450,450)
Capital Projects				(1,546,500)	(1,141,673)	(1,006,928)	(49,500)	(98,134)	0		(3,842,735)
Transfer to Replacement	(539,636)	(1,329,673)	(2,389,723)	539,636	1,329,673	2,389,723					0
Transfer to Construction	0		(261,738)	0			0	0	261,738		0
Transfer to Rate Stabilization	(2,700,000)						0		0	2,700,000	0
Working Capital 6/30/2020	2,708,822	10,538,683	15,148,665	14,400,000	2,600,000	11,200,000	(3,797,971)	2,261,185	0	14,415,894	69,475,278

OPERATING REVENUES

The District uses a variety of methods to estimate the Operating Revenues generated by its various enterprises. Major sources of income are reviewed closely, to allow current trends and activities to appropriately influence each estimate. These sources are detailed in the following paragraphs. Known contractual receipts, such as rental income, are estimated at their current known value. Other minor receipts are estimated based on the average collection for the previous three year period.

Potable Water

Potable water sales are projected using the prior three years' retail sales volume, adjusted for growth and approved rates. Weather is a primary factor in the demand for potable water. Consequently, the actual sales volume may differ significantly from the projection in any fiscal period. The schedules on the following pages detail the method used for estimated water sales in FY 2015-16 and projected water purchase costs for the next five fiscal years. The District has contracted with Raftelis Financial Consultants Inc. to provide a Financial Analysis and Rate Study. The District is considering the rate adjustments proposed. In response to the Governor's executive order to reduce potable water usage, the District is mandated by the State Water Resources Control Board to reduce its potable water use by 36%.

Recycled Water

Recycled water sales are normally estimated using the prior three years' retail sales volume, adjusted for distribution system growth and approved rates, similar to the Potable water delivery estimates. Weather is the primary factor in the demand for recycled water. The District is currently unable to distribute all of the recycled water available and has not implemented use restrictions due to the water shortage. However, customers appear to be responding to water conservation requests by reducing use of recycled water as well as potable water, therefore, for FY 2015-16 the District is estimating Recycled Water sales at 92% of the adjusted sales in FY 2014-15.

Sanitation

Sanitation revenues are derived primarily from a fixed bi-monthly customer charge. The number of Equivalent Residential Units (ERUs) does not vary significantly from one period to the next. Past history has shown the change in ERUs to be less than 1% annually. The increase in ERUs is projected to be 0.6% for FY 2015-16. In January 2013, the District implemented a revised rate structure to adjust single family residential rates to correlate to winter water usage.

Joint Powers Authority

The Joint Powers Authority(JPA) treats wastewater collected from the District and from Triunfo Sanitation District(TSD). The tertiary treatment of wastewater results in a high quality recycled water, which is made available to each agency in proportion to the volume of wastewater collected from each district. Wholesale rates are set to recover the operations and maintenance costs of the JPA's recycled water backbone distribution system. Beginning in July 2011, the rate changed to recover costs related to the administration of, and depreciation on, the JPA recycled water system. Projected demand from each district is based on the prior three years' average demand. For FY 2015-16, the JPA is projecting sales at 92% of the adjusted sales for FY 2014-15. The JPA also produces high quality garden compost which is available to the public at no cost and may be sold for commercial applications.

Recycled Water Revenue - Summary						
Revenue		FY14-15 Budget	FY14-15 Est Act	FY15-16 Projected	Rate adj 1%	adj Total
4215	Calabasas	706,258	679,000	731,000	7,310	738,310
4220	LV Valley	261,125	327,000	311,000	3,110	314,110
4225	Cib-MWD	1,530,583	1,505,000	1,621,000	16,210	1,637,210
4230	Western	2,722,507	2,675,000	2,800,000	28,000	2,828,000
	Total	5,220,473	5,186,000	5,463,000		5,517,630
Acre Feet Billed		FY14-15 Budget	FY14-15 Est Act	FY15-16 Projected	92%	
4215	Calabasas	613	584	634	537	625,214
4220	LV Valley	271	304	299	280	294,687
4225	Cib-MWD	1,374	1,364	1,471	1,255	1,397,270
4230	Western	2,784	2,658	2,825	2,446	2,448,640
	Total	5,042	4,911	5,228	4,518	4,765,811
Summary of Sanitation Revenues (130000)						
		FY14-15 Budget	FY14-15 Est. ERUs	FY14-15 Est. Actual	FY15-16 Est. ERUs	FY15-16 Budget
4280	SF RES	10,216,320	15,701	10,069,000	15,700	10,108,000
4282	MF RES	2,904,960	6,847	2,793,000	6,905	2,920,000
4285	COMM	3,708,720	4,249	3,673,000	4,355	3,810,000
		16,830,000	26,797	16,535,000	26,960	16,838,000

Las Virgenes Municipal Water District

FY 2014-15 Potable Water Sales & Revenues - Projected

July - Dec.							Jan.-June				Total
Block Tier Shift Points			Block Rate	2014-15 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	Adjusted 2013-14 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Calculated Revs (incd Zones)
Tier	Bottom	Top									
Residential Single-family Dwelling Customers											
1	0	16	\$2.19	808,824	\$0	\$1,771,325	\$2.31	805,051	\$0	\$1,859,669	
2	17	67	\$2.60	1,622,391	\$0	\$4,218,217	\$2.80	1,312,939	\$0	\$3,676,229	
3	68	200	\$3.56	1,093,867	\$0	\$3,894,167	\$3.81	615,720	\$0	\$2,345,895	
4	201	na	\$5.02	415,950	\$0	\$2,088,069	\$5.34	149,395	\$0	\$797,771	
Subtotal Commodity				3,941,032	\$913,466	\$11,971,777		2,883,106	\$635,794	\$8,679,563	\$20,651,340
Base Meter Service Charges						\$1,688,914			\$1,817,419	\$3,506,333	
Total Revenues						\$14,574,157			\$11,132,776	\$25,706,932	
Commercial Customers											
1	0	16	\$2.19	113,050	\$0	\$247,580	\$2.31	108,608	\$0	\$250,884	
2	17	67	\$2.60	187,420	\$0	\$487,292	\$2.80	158,868	\$0	\$444,829	
3	68	200	\$3.56	143,139	\$0	\$509,575	\$3.81	95,977	\$0	\$365,671	
4	201	na	\$5.02	107,744	\$0	\$540,875	\$5.34	31,642	\$0	\$168,968	
Subtotal Commodity				551,353	\$116,266	\$1,785,321		395,094	\$76,806	\$1,230,353	\$3,015,674
Base Meter Service Charges						\$225,829			\$231,987	\$457,816	
Total Revenues						\$2,127,416			\$1,539,145	\$3,666,562	
Multi-family Dwelling Customers (a)											
1	0	12	\$2.19	213,807	\$0	\$468,237	\$2.31	219,365	\$0	\$506,733	
2	13	14	\$2.60	18,000	\$0	\$46,800	\$2.80	16,723	\$0	\$46,824	
3	15	24	\$3.56	44,433	\$0	\$158,181	\$3.81	37,054	\$0	\$141,175	
4	25	na	\$5.02	23,825	\$0	\$119,602	\$5.34	7,365	\$0	\$39,330	
Subtotal Commodity				300,065	\$88,065	\$792,820		280,507	\$69,566	\$734,062	\$1,526,882
Base Meter Service Charges						\$148,098			\$158,210	\$306,308	
Total Revenues						\$1,028,983			\$961,837	\$1,990,820	
Irrigation Customers											
1	0	16	\$2.19	22,270	\$0	\$48,771	\$2.31	21,584	\$0	\$49,858	
2	17	67	\$2.60	50,764	\$0	\$131,986	\$2.80	41,456	\$0	\$116,078	
3	68	200	\$3.56	67,408	\$0	\$239,972	\$3.81	37,480	\$0	\$142,800	
4	201	na	\$5.02	52,754	\$0	\$264,825	\$5.34	12,104	\$0	\$64,633	
Subtotal Commodity				193,196	\$31,548	\$685,555		112,624	\$21,474	\$373,369	\$1,058,924
Base Meter Service Charges						\$38,982			\$43,030	\$82,012	
Total Revenues						\$756,085			\$437,874	\$1,193,959	
Temporary Customers											
1		na	\$7.53	0	\$0	\$0	\$8.01	0	\$0	\$0	
2		na	\$7.53	0	\$0	\$0	\$8.01	0	\$0	\$0	
3		na	\$7.53	0	\$0	\$0	\$8.01	0	\$0	\$0	
4		na	\$7.53	55,305	\$0	\$416,447	\$8.01	9,570	\$0	\$76,657	
Subtotal Commodity Sales				55,305	\$9,943	\$416,447		9,570	\$862	\$76,657	\$493,103
Base Meter Charges						\$51,350			\$50,167	\$101,517	
Total Temporary Charges						\$477,740			\$127,685	\$605,425	
Total Potable Customers											
1			\$2.19	1,157,951	\$0	\$2,535,913	\$2.31	1,154,608	\$0	\$2,667,144	
2			\$2.60	1,878,575	\$0	\$4,884,295	\$2.80	1,529,986	\$0	\$4,283,960	
3			\$3.56	1,348,847	\$0	\$4,801,895	\$3.81	786,231	\$0	\$2,995,541	
4			\$5.02	655,578	\$0	\$3,429,817	\$5.34	210,076	\$0	\$1,147,358	
Total Potable Water Sales (Hcf)				5,040,951	\$1,159,288	\$15,651,920		3,680,901	\$804,502	\$11,094,003	\$26,745,923
Base Meter Charges						\$2,153,173			\$2,300,813	\$4,453,986	
Grand Total Water Charges						Calculated		Calculated	\$14,199,318	\$33,163,699	

Las Virgenes Municipal Water District

FY 2015-16 Potable Water Sales & Revenues - Projected

July - Dec.						Jan.-June				Total	
Block Tier Shift Points			Adjusted			Adjusted				Calculated Revs (incd Zones)	
Tier	Bottom	Top	Block Rate	2014-15 Sales (Hcf)	Zone surcharges	Calculated Revs (incd Zones)	Block Rate	2013-14 Sales (Hcf)	Zone surcharges		Calculated Revs (incd Zones)
Residential Single-family Dwelling Customers											
1	0	16	\$2.31	608,426	\$0	\$1,405,463	\$2.42	605,588	\$0	\$1,465,523	
2	17	67	\$2.80	1,157,511	\$0	\$3,241,031	\$2.91	936,729	\$0	\$2,725,883	
3	68	200	\$3.81	729,533	\$0	\$2,779,520	\$3.92	410,642	\$0	\$1,609,718	
4	201	na	\$5.34	248,378	\$0	\$1,326,340	\$5.45	89,209	\$0	\$486,190	
Subtotal Commodity				2,743,848	\$743,813	\$8,752,354	2,042,169		\$624,624	\$6,287,313	\$15,039,668
Base Meter Service Charges						\$1,773,360				\$1,817,419	\$3,590,778
Total Revenues						\$11,269,526				\$8,729,356	\$19,998,883
Commercial Customers											
1	0	16	\$2.31	85,040	\$0	\$196,443	\$2.42	81,699	\$0	\$197,711	
2	17	67	\$2.80	133,717	\$0	\$374,407	\$2.91	113,346	\$0	\$329,836	
3	68	200	\$3.81	95,464	\$0	\$363,717	\$3.92	64,010	\$0	\$250,918	
4	201	na	\$5.34	64,338	\$0	\$343,563	\$5.45	18,894	\$0	\$102,975	
Subtotal Commodity				378,558	\$94,672	\$1,278,130	277,949		\$76,309	\$881,440	\$2,159,569
Base Meter Service Charges						\$237,120				\$231,987	\$469,107
Total Revenues						\$1,609,922				\$1,189,736	\$2,799,658
Multi-family Dwelling Customers (a)											
1	0	12	\$2.31	160,833	\$0	\$371,524	\$2.42	165,014	\$0	\$399,334	
2	13	14	\$2.80	12,842	\$0	\$35,958	\$2.91	11,931	\$0	\$34,719	
3	15	24	\$3.81	29,634	\$0	\$112,904	\$3.92	24,712	\$0	\$96,872	
4	25	na	\$5.34	14,227	\$0	\$75,971	\$5.45	4,398	\$0	\$23,969	
Subtotal Commodity				217,536	\$71,709	\$596,358	206,055		\$66,632	\$554,894	\$1,151,252
Base Meter Service Charges						\$155,503				\$158,210	\$313,713
Total Revenues						\$823,570				\$779,736	\$1,603,306
Irrigation Customers											
1	0	16	\$2.31	16,752	\$0	\$38,698	\$2.42	16,236	\$0	\$39,291	
2	17	67	\$2.80	36,218	\$0	\$101,411	\$2.91	29,577	\$0	\$86,070	
3	68	200	\$3.81	44,956	\$0	\$171,284	\$3.92	24,997	\$0	\$97,987	
4	201	na	\$5.34	31,501	\$0	\$168,217	\$5.45	7,228	\$0	\$39,390	
Subtotal Commodity				129,428	\$25,689	\$479,609	78,038		\$21,197	\$262,738	\$742,347
Base Meter Service Charges						\$40,931				\$43,030	\$83,961
Total Revenues						\$546,229				\$326,966	\$873,195
Temporary Customers											
1		na	\$8.01	0	\$0	\$0	\$8.18	0	\$0	\$0	
2		na	\$8.01	0	\$0	\$0	\$8.18	0	\$0	\$0	
3		na	\$8.01	0	\$0	\$0	\$8.18	0	\$0	\$0	
4		na	\$8.01	55,305	\$0	\$442,993	\$8.18	9,570	\$0	\$78,236	
Subtotal Commodity Sales				55,305	\$9,943	\$442,993	9,570		\$862	\$78,236	\$521,229
Base Meter Charges						\$51,350				\$50,167	\$101,517
Total Temporary Charges						\$504,286				\$129,265	\$633,551
Total Potable Customers											
1			\$2.31	871,051	\$0	\$2,012,128	\$2.42	868,536	\$0	\$2,101,858	
2			\$2.80	1,340,288	\$0	\$3,752,807	\$2.91	1,091,584	\$0	\$3,176,508	
3			\$3.81	899,587	\$0	\$3,427,425	\$3.92	524,361	\$0	\$2,055,496	
4			\$5.34	413,749	\$0	\$2,357,084	\$5.45	129,299	\$0	\$730,759	
Total Potable Water Sales (Hcf)				3,524,675	\$945,826	\$11,549,444	2,613,780		\$789,624	\$8,064,622	\$19,614,066
Base Meter Charges						\$2,258,264				\$2,300,813	\$4,559,077
Grand Total Water Charges						\$14,753,534				\$11,155,059	\$25,908,593
				8,092			6,000				14,092

Las Virgenes Municipal Water District

Projected Demands & MWD Supply Costs

Description	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Water Customer Demands & Supply Requirements							
Customer Metered Sales (AF/Year)	20,022	14,091	15,218	15,979	16,778	17,248	17,576
Estimated Unbilled Water	5.6%	5.6%	5.6%	5.6%	5.6%	5.6%	7.1%
Subtotal Water Supply Needs	21,134	14,874	16,063	16,867	17,710	18,206	18,824
Recycled Water System Supplement	1,027	830	985	947	921	951	1,097
Plus Tank Inventories	0	0	0	0	0	0	0
Plus LV Reservoir Filling	1,498	2,000	2,000	2,000	2,000	2,000	2,000
Less LV Reservoir Draw	(1,145)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Less Non-MWD Supplies (a)	(140)	(143)	(146)	(149)	(152)	(155)	(158)
MWD Purchases (AF)	22,374	15,561	16,902	17,665	18,479	19,002	19,763
MWD Water Purchase Units							
Water Supply (AF per year)	22,374	15,561	16,902	17,665	18,479	19,002	19,763
Tier 1	20,699	24,358	24,358	24,358	24,358	24,358	20,832
Tier 2	1,675	0	0	0	0	0	0
MWD Unit Rates (\$/AF) - Annualized Weighted Average							
System Access Rate (SAR)	\$249	\$258	\$263	\$273	\$284	\$299	\$335
Water Stewardship	\$41	\$41	\$41	\$41	\$41	\$41	\$41
System Power	\$145	\$131	\$143	\$156	\$171	\$188	\$217
Water Transfer/Delta Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge	\$317	\$344	\$353	\$359	\$360	\$360	\$390
Total Unit Rate	\$752	\$774	\$800	\$829	\$856	\$888	\$983
Tier 1 Supply Rate (\$/AF)	\$153	\$157	\$156	\$156	\$156	\$158	\$181
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$290	\$290	\$290	\$290	\$298
Cap Reserv Charge (CRC, \$/cfs)	\$9,850	\$11,000	\$10,900	\$11,200	\$11,800	\$12,100	\$9,533
MWD Supply Charges							
Variable Charges	\$20,475,743	\$15,877,858	\$17,320,674	\$18,438,768	\$19,610,237	\$20,719,401	\$23,191,201
Capacity Reservation Charge	\$443,250	\$495,000	\$490,500	\$504,000	\$531,000	\$544,500	\$428,963
Readiness to Serve Charge	\$1,832,747	\$1,759,211	\$1,730,928	\$1,736,584	\$1,764,867	\$1,849,717	\$1,960,700
Total MWD Charges	\$22,751,740	\$18,132,069	\$19,542,102	\$20,679,352	\$21,906,105	\$23,113,618	\$25,580,863
Reservoir Filling	(1,521,968)	(2,036,000)	(\$2,137,800)	(\$2,266,068)	(\$2,402,032)	(2,276,000)	(2,390,000)
Reservoir Draw (\$/AF)	\$722	\$759	\$796	\$844	\$895	\$949	\$996
Reservoir Draw	827,148	1,517,040	1,592,892	1,688,466	1,789,773	1,897,160	1,992,018
Ventura Co Water Works	290,369	304,888	320,132	339,340	359,700	381,282	400,346
City of Simi Valley	68,842	72,284	75,899	80,452	85,280	90,396	94,916
Net Purchased Expense	22,416,131	17,990,281	19,393,224	20,521,542	21,738,826	23,206,456	25,678,143
Reservoir Adjustment	\$135,000	\$141,750	\$148,838	\$157,768	\$167,234	\$177,268	\$186,131
Total Cost of Water	\$22,551,131	\$18,132,031	\$19,542,062	\$20,679,310	\$21,906,060	\$23,383,724	\$25,864,275

MWD Water Supply Rates

Description	CY				CY 2017	CY 2018	CY 2019	CY 2020
	2013	CY 2014	CY 2015	CY 2016	Est. (a)	Est. (a)	Est. (a)	Est. (a)
Calendar Year Rates								
Tier 1 Supply Rate (\$/AF)	\$140	\$148	\$158	\$156	\$156	\$156	\$156	\$160
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$290	\$290	\$290	\$290	\$290	\$290
System Access Rate (SAR, \$/AF)	\$223	\$243	\$257	\$259	\$268	\$278	\$291	\$308
Water Stewardship Rate (\$/AF)	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41
System Power Rate (\$/AF)	\$189	\$161	\$126	\$138	\$150	\$164	\$179	\$200
Water Transfer/Delta Surcharge (\$/AF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge (\$/AF)	\$254	\$297	\$341	\$348	\$358	\$360	\$360	\$360
Cap Reservation Charge (CRC, \$/cfs)	\$6,400	\$8,600	\$11,100	\$10,900	\$10,900	\$11,500	\$12,100	\$12,100
RTS Revenues (\$M, b)	\$142	\$166	\$158	\$153	\$153	\$154	\$158	\$169

Fiscal Year-based Rates	FY						
	2014	2015	2016	2017	2018	2019	2020
Tier 1 Supply Rate (\$/AF)	\$143	\$153	\$157	\$156	\$156	\$156	\$158
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$290	\$290	\$290	\$290	\$290
System Access Rate (SAR, \$/AF)	\$232	\$249	\$258	\$263	\$273	\$284	\$299
Water Stewardship Rate (\$/AF)	\$41	\$41	\$41	\$41	\$41	\$41	\$41
System Power Rate (\$/AF)	\$177	\$145	\$131	\$143	\$156	\$171	\$188
Water Transfer/Delta Surcharge (\$/AF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge (\$/AF)	\$272	\$317	\$344	\$353	\$359	\$360	\$360
Cap Reservation Charge (CRC, \$/cfs)	\$7,500	\$9,850	\$11,000	\$10,900	\$11,200	\$11,800	\$12,100
RTS Revenues (\$M, b)	\$154	\$162	\$156	\$153	\$154	\$156	\$164

Source: The Metropolitan Water District of Southern California

All rates are per Acre-foot

a. The estimate of 2016 through 2019 from MWD Long-Term Estimated Rate Increases.

b. RTS: Readiness to Serve. Values are shown as the total MWDSC charge in millions.

CAPACITY FEES

The District imposes capacity fees when a customer requests a new service connection or connections to the potable water and/or sanitation system. Capacity Fee funds are used by the District to plan, design and construct new facilities to support the additional demand placed on the water and sanitation systems by the new service connections. Fees received are held on deposit until the District determines that the service has commenced. Determination of a service commencement may be triggered by the acceptance by the District of a developer-installed water system, installation of a water meter for new service, or commencement of sewer service. Collected fees are transferred to the appropriate water or sanitation construction fund at this time.

Capacity Fees for the water system contain components for the Potable Water Construction Fund and the Water Conservation Fund. Capacity Fees for the sanitation system connections contain the component for the Sanitation Construction Fund for growth-related improvements in the wastewater treatment system, including Tapia Water Reclamation Facility and Rancho Las Virgenes Biosolids Handling and Composting Facility.

Water capacity fees are collected to fund the costs of installing additional water treatment, transmission, distribution, and storage projects identified in the District's 20-year Master Plan. Funds from Capacity Fees provide for future additions to the system, and pay any Debt Service costs of previous expansions of the system.

The Water Conservation fee funds water conservation measures and extensions to the Recycled Water System. Developers are required to extend and/or build new recycled water systems to relieve the demand that landscape irrigation places on the potable water system. Developers may apply for cost reimbursement by the District, up to half the Water Conservation fees component of the Water Capacity Fee paid to the District. The District does not anticipate any reimbursement to developers in FY 2014-15, nor in FY 2015-16

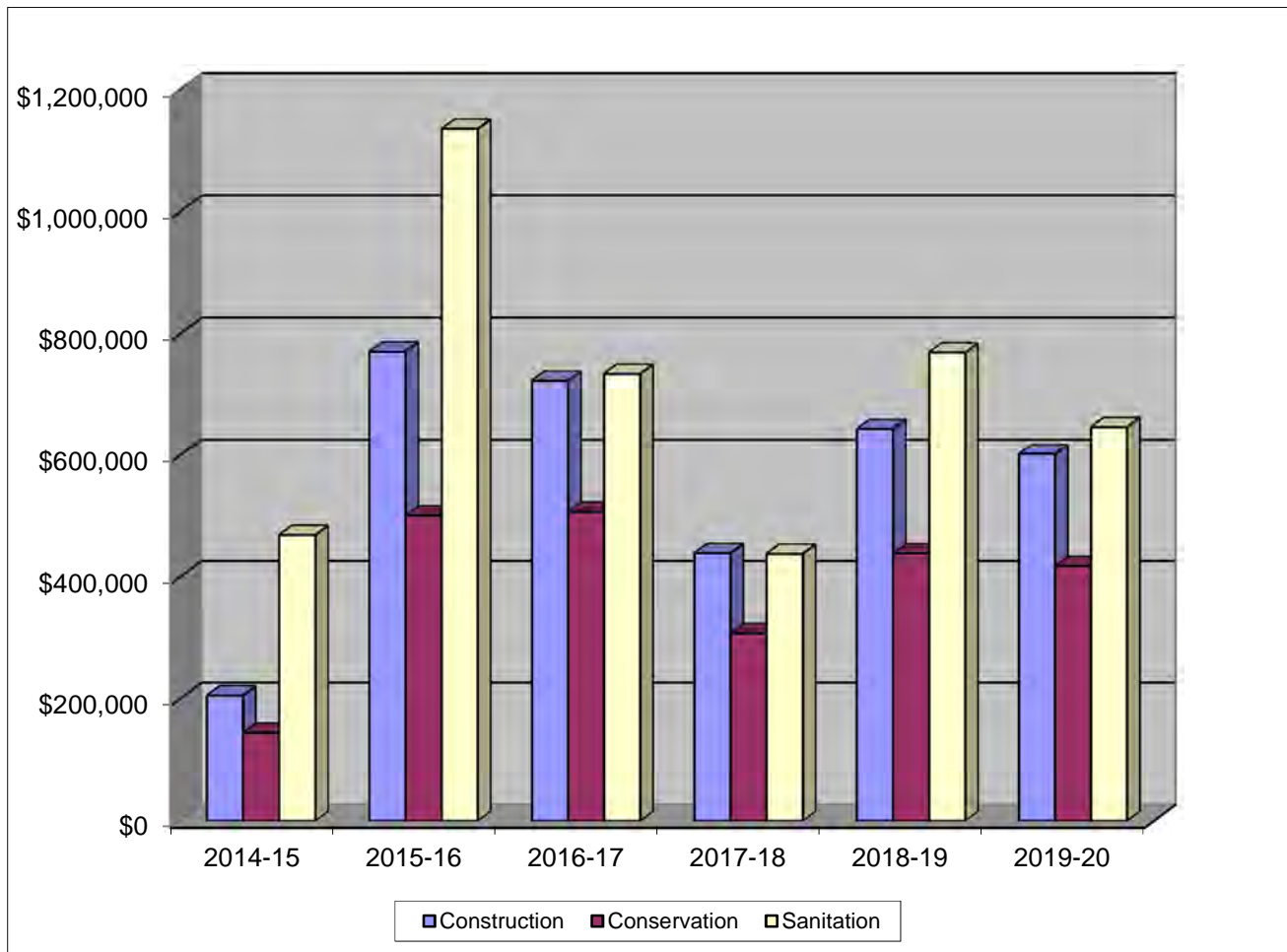
Sanitation Capacity Fees are collected to fund the costs of expanding the sanitary, water reclamation treatment facilities, and bio-solids handling and composting facilities. Debt service on previous expansions, and projected capacity requirements in the 20-year Master Plan determine the projected capital needs of the systems. Sanitation Capacity Fees are imposed based on Equivalent Residential Units (ERUs) to standardize the commercial and industrial connections with residential connections for new services.

The recognition of capacity fee revenue is dependent upon the rate of real property development occurring in the District. While it is possible to recognize long-term development trends, the completion of individual projects is at the discretion of the property owner or developer. The District reviews service applications, development plans, and construction activity to project capacity fee revenue for the current and next five fiscal years.

Anticipated Capacity Fee Revenue

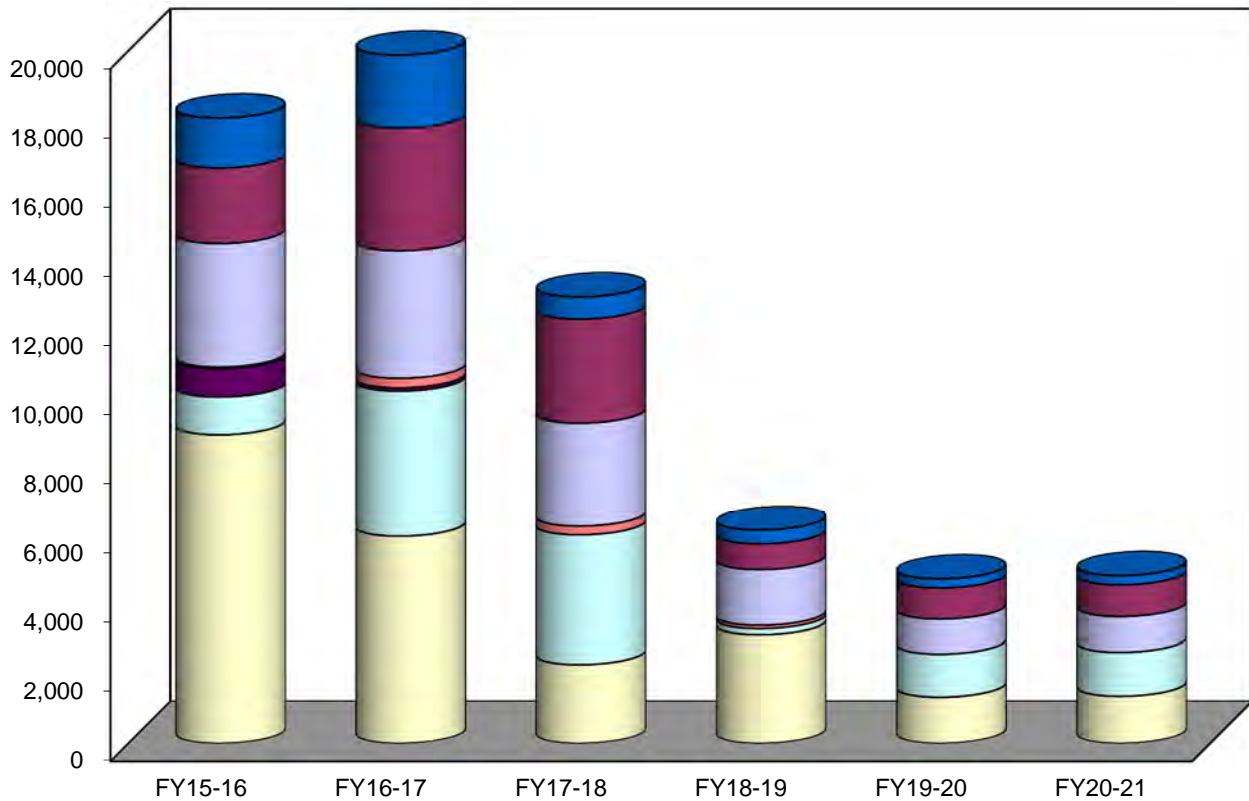
	Construction	Conservation	Sanitation	Totals
2014-15	\$205,800	\$144,368	\$469,000	\$819,168
2015-16	\$771,134	\$500,968	\$1,135,650	\$2,407,752
2016-17	\$723,550	\$507,313	\$734,900	\$1,965,763
2017-18	\$439,350	\$308,049	\$438,200	\$1,185,599
2018-19	\$644,678	\$438,777	\$769,583	\$1,853,038
2019-20	\$602,526	\$418,046	\$647,561	\$1,668,133

	\$3,387,038	\$2,317,521	\$4,194,894	\$9,899,453
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**Las Virgenes Municipal Water District
Capital Improvement Projects
Projected Future Annual Expenditures**
(Dollars in Thousands)

	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21
Potable Water Construction Fund	1,439	2,102	639	403	263	268
Potable Water Replacement Fund	8,918	5,972	2,269	3,120	1,333	1,360
Recycled Water Construction Fund	1,087	4,205	3,743	181	1,240	1,265
Recycled Water Replacement Fund	818	93	-	-	-	-
Sanitation Construction Fund	44	274	252	98	-	-
Sanitation Replacement Fund	3,586	3,698	2,989	1,606	1,007	1,027
Total LVMWD Funds	15,892	16,344	9,892	5,408	3,843	3,920
Triunfo Sanitation District (share of JPA Projects)	2,173	3,532	2,996	743	894	912
Total all Funds	18,065	19,876	12,888	6,151	4,737	4,832



■ Potable Water Replacement Fund
 ■ Sanitation Construction Fund
 ■ Sanitation Replacement Fund
 ■ Recycled Water Construction Fund
 ■ Recycled Water Replacement Fund
 ■ Triunfo Sanitation District
 ■ Potable Water Construction Fund

Las Virgenes Municipal Water District

FY 2015-16 Budget Planning Calendar

Date Scheduled	Date Completed	BM - Board Meeting	BW - Board Workshop
1/5/2015	1/5/2015	BM	JPA Budget Process review - distribute Budget Planning Calendar
1/13/2015	1/13/2015	BM	Budget Process review - distribute Budget Planning Calendar
1/21/2015	1/21/2015		Budget Kickoff Meeting Distribute Budget Manual YTD reports through December available
1/27/2015	2/10/2015	BM	Financial Status Report - Second Quarter
1/29/2015	1/8/2015		Strategic Plan and Action Plan: review Goals, Objectives & Performance measures
2/2/2015	2/2/2015	BM	Financial Status Report JPA - Second Quarter
2/3/2015	2/26/2015		Draft 5-year IIP published
2/10/2015	2/10/2015		JPA Budget submissions from TSD due to Administering Agent
2/17/2015	2/17/2015		FY2014-15 estimated actuals/FY2015-16 proposed budget to Accounting, including CIP project budgets
2/17/2015	2/17/2015		Line item explanations to Accounting
2/24/2015	3/10/2015	BM	IIP to LV Board for review
2/27/2015	3/2/2015		Draft budgets (LV & JPA) to departments
3/2/2015	4/6/2015	BW	Budget Workshop - JPA
	3/2/2015	BM	IIP Review - JPA
3/9/2015	3/9/2015		Dept comments on drafts back to Accounting, including CIP budget comments
3/17/2015	3/23/2015	BW	Strategic Plan Workshop Review FY2014-15 accomplishments, propose Action Plan for FY2015-16 Financial Policies Reviewed
	3/23/2015	BW	Budget Workshop Review Staffing requirements Discuss funding of OPEB liability
3/19/2015	3/19/2015		Drafts to Departments, GM & TSD staff Figures ready for Working Capital schedule
3/30/2015-4/2/2015	3/30/2015-4/2/2015		Meetings with GM/Department staff, TSD staff
4/6/2015	4/6/2015		Budget Letter, Goals, Objectives due to Accounting
4/6/2015	4/6/2015		Final Department changes to Accounting, including CIP changes
4/14/2015	4/23/2015		Distribute Preliminary Budgets (LV & JPA)
4/28/2015	5/12/2015	BM	Financial Status Report - 3rd Quarter
	5/26/2015		LV Preliminary Budget to Board
5/4/2015	5/4/2015	BM	Financial Status Report JPA - Third Quarter
	5/4/2015		JPA Preliminary Budget to Board
5/5/2015	6/10/2015		Final changes to Accounting, including CIP - Typos/error correction only Figures ready for Working Capital schedule
5/12/2015	6/16/2015		Final drafts to General Manager
5/26/2015	6/23/2015	BM	LV Budget Adoption
6/1/2015	7/6/2015	BM	JPA Budget Adoption

GENERAL AND ADMINISTRATIVE (G&A) EXPENSE ALLOCATION

The District utilizes a Full-Cost Central Services Costs Allocation Plan (FCAP) to identify the costs of central support services (Internal Services) provided to the Operating, Capital Projects and other Business Units of the District and the Joint Powers Authority (JPA). The allocation of these central services costs is shown throughout the budget as Allocated Support Services for general administrative services, and as Allocated Operations Services for operations and maintenance services.

The current plan was prepared using actual costs and allocation bases for FY 2004-05. From this adopted plan, the District will periodically update the plan, consistent with the current operations of the District and JPA. In addition to updating the allocation bases and estimated indirect costs, the District has adjusted the allocations to the JPA in order to comply with the current JPA agreement. The JPA agreement requires that general and administrative costs be based on the cost of labor. Since the FCAP does not provide for allocation based strictly on labor, an initial allocation is performed on allowed costs, using the ratio of direct charged labor to the JPA vs. direct charged labor to other District enterprises. The remaining unallocated costs are distributed using the methodology in the FCAP.

The following selections from the FY 2004-05 FCAP summarize the methodology and procedure used by the District to allocate Internal Services.

LAS VIRGENES MUNICIPAL WATER DISTRICT



INTRODUCTION

The FY 2005 Full-Cost Central Services Costs Allocation Plan (FCAP) identifies the costs of central support services provided by central service departments of the Las Virgenes Municipal Water District (LVMWD) to its operating departments, special funds and other entities of the LVMWD. The FCAP is based on actual expenditures for the fiscal year ending June 30, 2005. MAXIMUS, Inc. has prepared the FCAP at the request of the LVMWD.

The FCAP has been prepared in compliance with generally accepted accounting principles (GAAP) as recognized by the Governmental Accounting Standards Board (GASB). Incorporated within GAAP are three basic principles related to the allocation of central service support costs to operating departments which have been adhered to in the preparation of the FCAP. First, costs should be necessary and reasonable for proper performance of a program. Second, costs should be charged or allocated to programs in accordance with relative benefits received. A program should only be charged for services it utilizes or benefits from, and should only be charged in relation to benefits derived from the service. Third, costs should be accorded consistent treatment as either direct or indirect. A cost should not be charged to a program as a direct cost if any other cost incurred for the same purpose in like circumstances have been allocated to the program as indirect costs.

The Full-Cost Allocation Plan is presented in the following sections:

- **LVMWD Expenditures** - Schedule of FY 2005 total LVMWD expenditures by fund and department.
- **Reconciliation of Indirect Costs** - A schedule identifying the adjustments for direct charges made in the Plan.
- **Adjusted Expenditures** - A schedule detailing adjustments for direct labor and supplies charges made to the Plan.
- **Comparison of Allocated Expenditures** - A schedule identifying the additional indirect cost reduction.
- **Summary of Allocated Costs** - Summary schedule providing a reconciliation of costs allocated in the Central Service Cost Allocation Plan to the LVMWD's total budgeted expenditures. Schedule A in the Central Service Cost Allocation Plan provides allocated costs detail to support this schedule.
- **Central Services Cost Allocation Plan** - Detailed analysis and allocation of the costs of central service departments.

FULL-COST COST ALLOCATION PLAN FY 2005



CENTRAL SERVICES COST ALLOCATION PLAN

The Central Services Cost Allocation Plan has been prepared in accordance with generally accepted accounting principles. A consistent approach has been followed in the treatment of costs as direct or indirect costs. In no case have costs charged as direct costs to programs been included as indirect costs. Expenditure information utilized in the Plan was obtained from the LVMWD's financial reports for fiscal year ending June 30, 2005. Statistics used to allocate costs are from full years' FY 2005 data.

Methodology

A multiple allocation base methodology has been utilized to prepare the Plan. This methodology acknowledges that the utilization of central administration and support (indirect) services by users varies by type of service. The cost of each indirect service or activity of a service is allocated to users based on an appropriate allocation base related to the service performed. For example, accounts payable activities have been allocated on the number of accounts payable transactions processed; personnel activities have been allocated on the cost of labor adjustments for an 80% productivity standard; and purchasing has been allocated on the number of purchase orders processed. In selecting an allocation base to be used, the objective has been to utilize a base for each service which is available and reasonably results in the allocation of a service to users based on the relative benefit they receive or derive.

Procedure

A double step-down allocation procedure has been used to distribute costs among central services and to other departments and funds that receive benefits. The double step-down procedure initially requires a sequential ordering of agencies. Department indirect cost allocations are then made in the order selected to all benefiting programs, including cross allocations to other central services. To insure that the cross-benefit of services among central services is fully recognized, a second step down allocation for each central service is made. Costs allocated of each central service, consist of the following:

First Allocation - the actual operating expenditures for the central service unit, plus all allocated costs from other central service units which have been identified up to this point.

Second Allocation - costs from other central service units made subsequent to that central service unit's first allocation. With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of central service units was made in consideration of the ordering which maximizes the benefits of services, and
- (2) after the second allocation of each central service unit, that unit was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FULL-COST COST ALLOCATION PLAN FY 2005

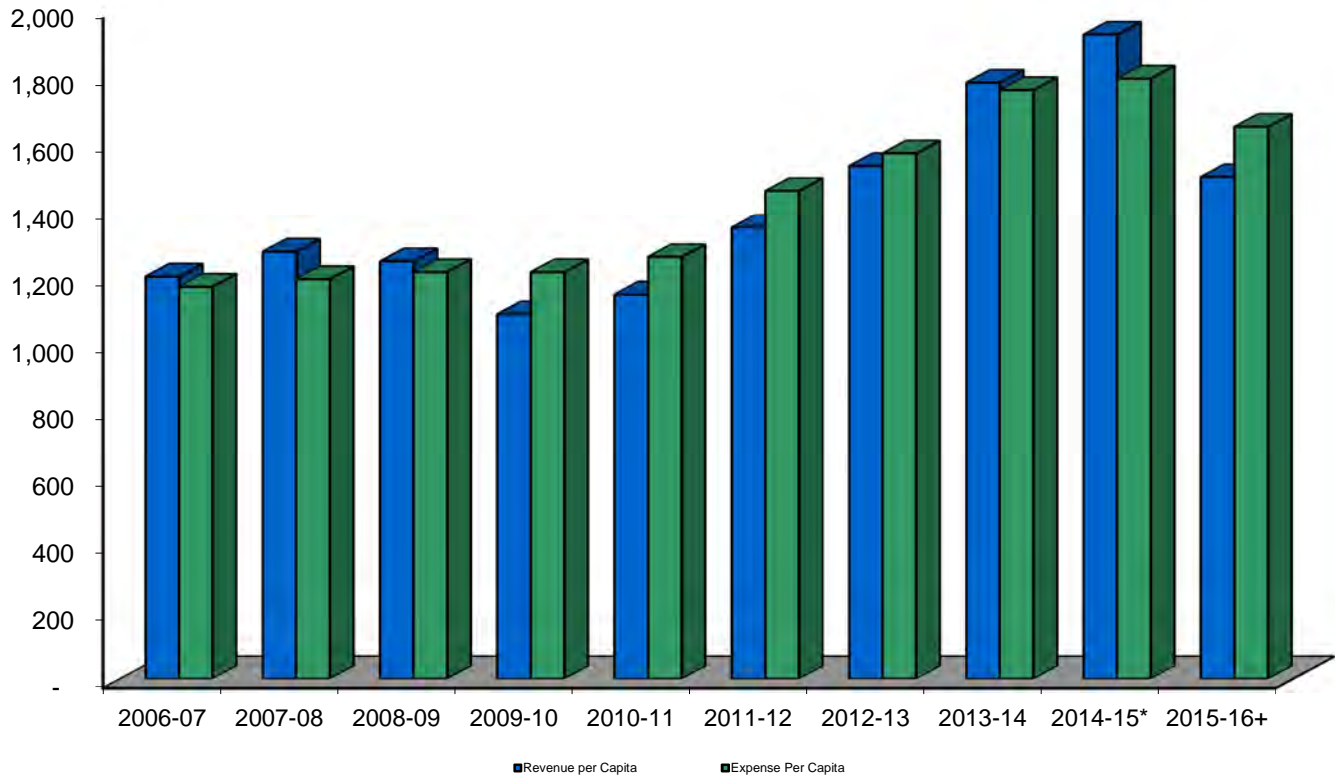
**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2015-16 Budget**

	Total Costs	Direct Allocations	Allocated G&A Costs	Cost Recipient				
				JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	733,614	6,199	739,813	383,995	205,211	9,417	141,190	739,813
General Manager-100% LVMWD	376,100	(100,000)	276,100	-	280,851	-	(4,751)	276,100
Board of Directors	248,355	-	248,355	-	255,901	-	(7,546)	248,355
Board of Directors & GM	1,358,069	(93,801)	1,264,268	383,995	741,963	9,417	128,893	1,264,268
RCPO Administration	383,457	-	383,457	199,031	34,975	-	149,451	383,457
Customer Service Admin	390,979	-	390,979	-	-	-	390,979	390,979
Customer Service Operations	1,219,241	442,532	1,661,773	-	2,172,146	12,742	(523,115)	1,661,773
Meter Service	1,192,045	-	1,192,045	-	1,362,826	-	(170,781)	1,192,045
Customer Service Programs	203,959	12,269	216,228	-	362,689	-	(146,461)	216,228
Resource/Watershed Conservation	359,286	6,199	365,485	-	443,564	28,617	(106,696)	365,485
Public Information	619,181	-	619,181	321,384	89,228	17,676	190,893	619,181
RCPO	4,368,148	461,000	4,829,148	520,415	4,465,428	59,035	(215,730)	4,829,148
Facilities & Operations Admin	471,843	6,199	478,042	248,124	303,980	60,286	(134,348)	478,042
Facilities Maint/Const Admin	156,205	4,326	160,531	83,327	103,493	20,525	(46,814)	160,531
Electrical	304,641	36,871	341,512	177,259	214,193	266	(50,206)	341,512
Maintenance	155,605	123,013	278,618	144,615	134,910	1,477	(2,384)	278,618
Building 8 Maintenance	408,987	-	408,987	212,282	-	-	196,705	408,987
Building 7 Maintenance	204,235	(204,235)	-	1	74,991	-	(74,992)	-
Construction	89,676	159,885	249,561	129,535	201,342	-	(81,316)	249,561
Fleet Maintenance	645,735	(645,735)	-	-	-	-	-	-
Water Administration	67,501	1,808	69,309	35,975	56,619	-	(23,285)	69,309
Water Treatment & Production	239,640	104,544	344,184	178,648	258,489	1,412	(94,365)	344,184
Reclamation Administration	486,140	12,269	498,409	258,696	-	-	239,713	498,409
Laboratory	571,624	(571,624)	-	-	455,798	-	(455,798)	-
Wastewater Treatment Facility	79,639	24,538	104,177	54,071	144,849	-	(94,743)	104,177
Composting Facility	124,255	30,737	154,992	80,449	162,755	-	(88,212)	154,992
Planning & Technical Services	709,188	(60,252)	648,936	336,827	103,323	573,672	(364,886)	648,936
Facilities & Operations	4,714,914	(977,656)	3,737,258	1,939,809	2,214,742	657,638	(1,074,931)	3,737,258
Finance & Administration Admin	1,116,768	-	1,116,768	579,651	237,234	-	299,883	1,116,768
Information Systems	1,582,199	(277,671)	1,304,528	677,108	192,850	38,202	396,368	1,304,528
Human Resources	1,327,916	-	1,327,916	689,248	172,689	34,210	431,769	1,327,916
Finance & Accounting	1,224,638	-	1,224,638	635,641	489,205	66,045	33,747	1,224,638
Finance & Administration	5,251,521	(277,671)	4,973,850	2,581,648	1,091,978	138,457	1,161,767	4,973,850
Total Allocated G&A Costs	15,692,652	(888,128)	14,804,524	5,425,867	8,514,111	864,547	(1)	14,804,524
Direct Allocations								
Allocated Laboratory Expenses				391,208	192,685	-	-	583,893
Allocated Ops Bldg Expenses				102,117	102,118	-	-	204,235
Allocated Legal Expenses				-	100,000	-	-	100,000
Total Direct Allocations				493,325	394,803	-	-	888,128
Total all Allocated Costs				5,919,192	8,908,914	864,547	(1)	15,692,652

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2014-15 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	690,078	5,468	695,546	375,768	175,331	5,883	138,564	695,546
General Manager-100% LVMWD	265,290	(38,100)	227,190	-	233,366	-	(6,176)	227,190
Board of Directors	307,364	-	307,364	-	314,265	-	(6,901)	307,364
Board of Directors & GM	1,262,732	(32,632)	1,230,100	375,768	722,962	5,883	125,487	1,230,100
RCPO Administration	356,462	-	356,462	192,576	30,361	-	133,525	356,462
Customer Service Admin	325,260	-	325,260	-	-	-	325,260	325,260
Customer Service Operations	1,135,460	440,470	1,575,930	-	2,005,378	6,448	(435,896)	1,575,930
Meter Service	609,458	-	609,458	-	759,462	-	(150,004)	609,458
Customer Service Programs	230,807	10,936	241,743	-	364,415	-	(122,672)	241,743
Resource/Watershed Conservation	266,896	5,468	272,364	-	375,068	24,198	(126,902)	272,364
Public Information	412,275	-	412,275	222,731	61,862	9,354	118,328	412,275
RCPO	3,336,618	456,874	3,793,492	415,307	3,596,546	40,000	(258,361)	3,793,492
Facilities & Operations Admin	454,153	5,468	459,621	248,313	278,335	42,133	(109,160)	459,621
Facilities Maint/Const Admin	137,294	3,833	141,127	76,245	104,075	15,754	(54,947)	141,127
Electrical	117,022	49,212	166,234	89,810	134,641	494	(58,711)	166,234
Maintenance	184,563	82,133	266,696	144,082	110,972	-	11,642	266,696
Building 8 Maintenance	403,584	-	403,584	218,038	-	-	185,546	403,584
Building 7 Maintenance	141,489	(141,489)	-	1	61,312	-	(61,313)	-
Construction	132,227	147,861	280,088	151,317	194,914	-	(66,143)	280,088
Fleet Maintenance	563,711	(563,711)	-	-	-	-	-	-
Water Administration	73,737	1,635	75,372	40,719	62,393	-	(27,740)	75,372
Water Treatment & Production	272,723	93,069	365,792	197,619	235,610	-	(67,437)	365,792
Reclamation Administration	460,121	5,468	465,589	251,534	-	-	214,055	465,589
Laboratory	472,323	(472,323)	-	1	395,055	-	(395,056)	-
Wastewater Treatment Facility	48,294	21,872	70,166	37,908	98,041	-	(65,783)	70,166
Composting Facility	126,964	21,872	148,836	80,408	150,507	-	(82,079)	148,836
Planning & Technical Services	592,686	(57,682)	535,004	277,287	90,312	436,488	(269,083)	535,004
Facilities & Operations	4,180,891	(802,782)	3,378,109	1,813,282	1,916,167	494,869	(846,209)	3,378,109
Finance & Administration Admin	1,078,611	-	1,078,611	582,719	220,595	-	275,297	1,078,611
Information Systems	1,208,773	(284,308)	924,465	516,543	136,031	20,568	251,323	924,465
Human Resources	1,190,752	-	1,190,752	643,304	140,951	21,312	385,185	1,190,752
Finance & Accounting	1,163,356	-	1,163,356	628,504	424,497	43,078	67,277	1,163,356
Finance & Administration	4,641,492	(284,308)	4,357,184	2,371,070	922,074	84,958	979,082	4,357,184
Total Allocated G&A Costs	13,421,733	(662,848)	12,758,885	4,975,427	7,157,749	625,710	(1)	12,758,885
Direct Allocations								
Allocated Laboratory Expenses				323,784	159,475	-	-	483,259
Allocated Ops Bldg Expenses				70,744	70,745	-	-	141,489
Allocated Legal Expenses				-	38,100	-	-	38,100
Total Direct Allocations				394,528	268,320	-	-	662,848
Total all Allocated Costs				5,369,955	7,426,069	625,710	(1)	13,421,733

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Potable Water Revenue/Operating Expense Per Capita**



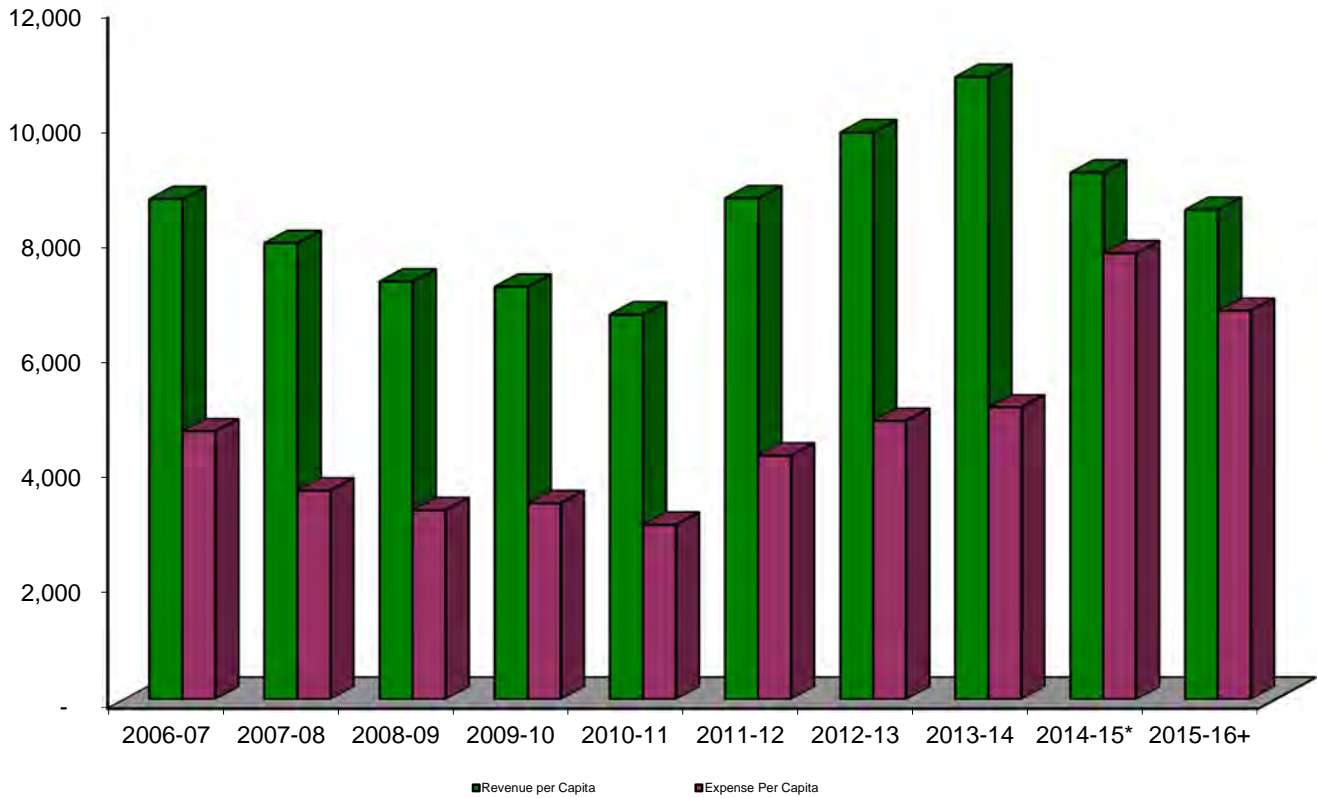
Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2006-07	20,216	24,274	1,201	23,663	1,171
2007-08	20,255	25,828	1,275	24,170	1,193
2008-09	20,308	25,308	1,246	24,648	1,214
2009-10	20,259	22,050	1,088	24,591	1,214
2010-11	20,240	23,220	1,147	25,487	1,259
2011-12	19,854	26,753	1,347	28,955	1,458
2012-13	19,879	30,472	1,533	31,228	1,571
2013-14	19,893	35,402	1,780	34,965	1,758
2014-15*	19,934	38,331	1,923	35,722	1,792
2015-16+	19,992	29,991	1,500	32,982	1,650

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Recycled Water Revenue/Operating Expense Per Capita**



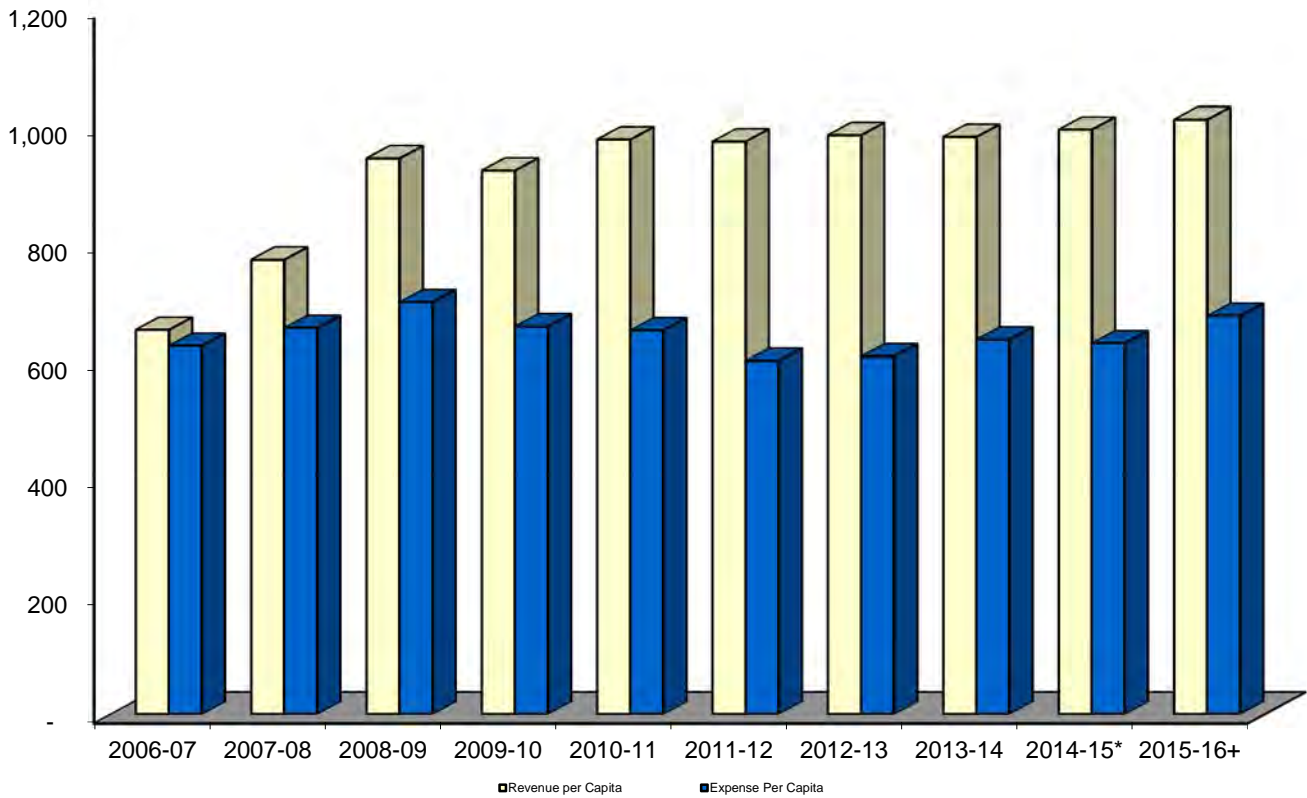
Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2006-07	597	5,194	8,700	2,775	4,648
2007-08	609	4,824	7,922	2,194	3,603
2008-09	621	4,504	7,253	2,026	3,262
2009-10	591	4,233	7,162	2,000	3,384
2010-11	582	3,888	6,680	1,750	3,007
2011-12	591	5,151	8,716	2,499	4,228
2012-13	609	6,002	9,856	2,942	4,831
2013-14	616	6,663	10,817	3,119	5,063
2014-15*	632	5,788	9,158	4,894	7,744
2015-16+	633	5,387	8,515	4,267	6,745

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Sanitation Revenue/Operating Expense Per Capita**



Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2006-07	16,694	10,918	654	10,464	627
2007-08	16,727	12,937	773	10,994	657
2008-09	16,720	15,847	948	11,721	701
2009-10	16,692	15,473	927	11,015	660
2010-11	16,740	16,402	980	10,934	653
2011-12	16,792	16,394	976	10,104	602
2012-13	16,802	16,587	987	10,235	609
2013-14	16,817	16,552	984	10,722	638
2014-15*	16,862	16,802	996	10,643	631
2015-16+	16,879	17,105	1,013	11,438	678

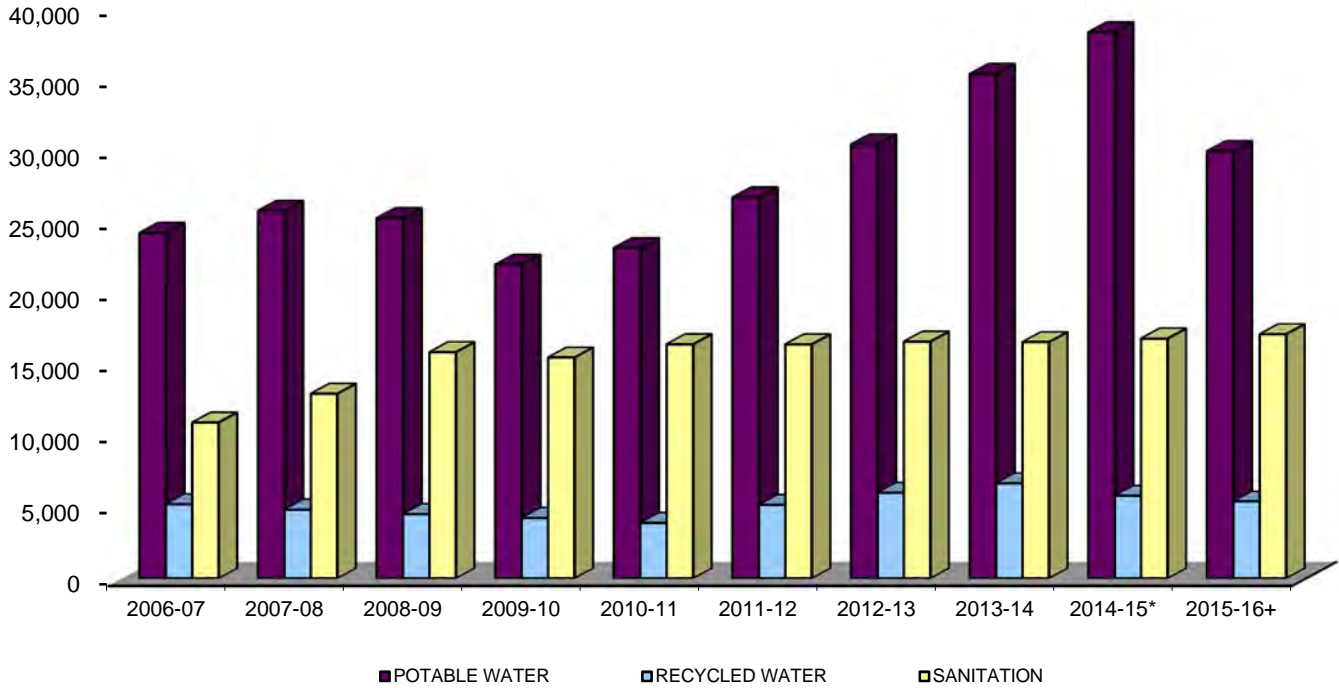
Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Financial Trend Information
Operating Revenues by Source**

(Dollars in Thousands)



OPERATING REVENUE

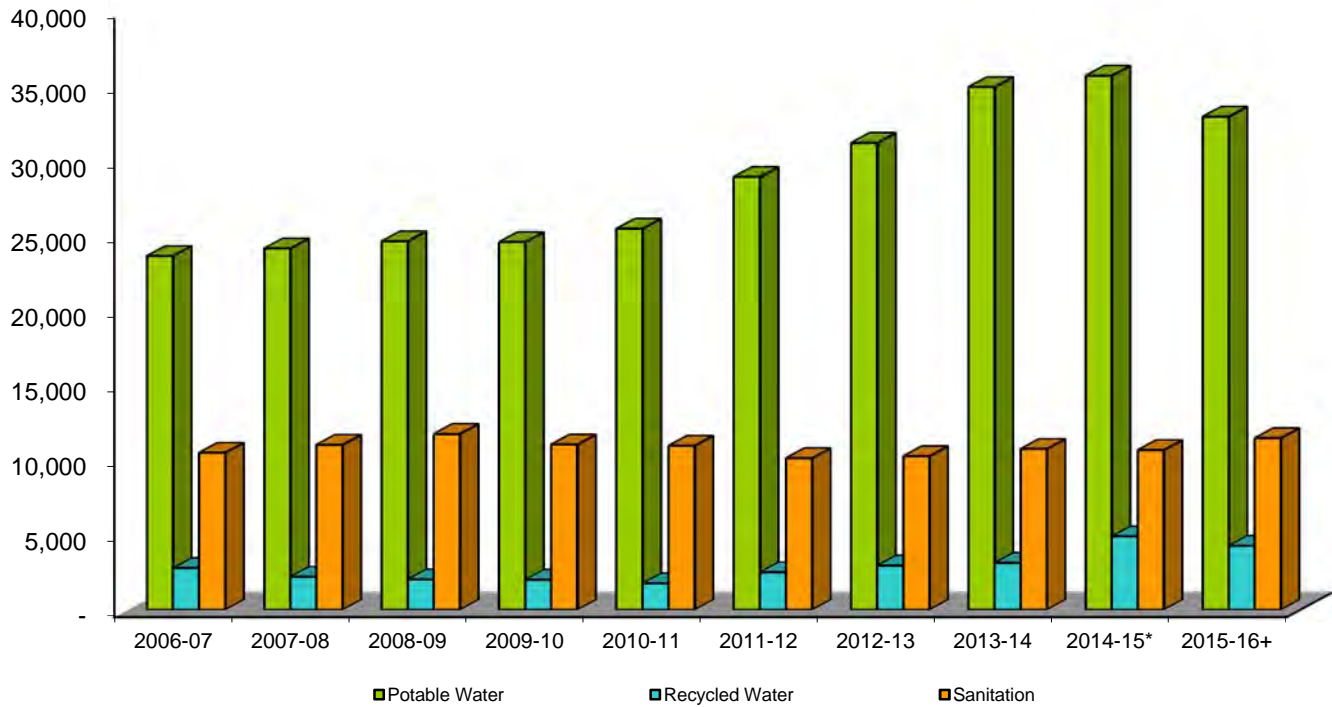
FISCAL YEAR	POTABLE WATER	RECYCLED WATER	SANITATION	TOTAL
2006-07	24,274	5,194	10,918	40,386
2007-08	25,828	4,824	12,937	43,589
2008-09	25,308	4,504	15,847	45,659
2009-10	22,050	4,233	15,473	41,756
2010-11	23,220	3,888	16,402	43,510
2011-12	26,753	5,151	16,394	48,298
2012-13	30,472	6,002	16,587	53,061
2013-14	35,402	6,663	16,552	58,617
2014-15*	38,331	5,788	16,802	60,921
2015-16+	29,991	5,387	17,105	52,483

*Estimated
+Budget

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Financial Trend Information
Operating Expenses by Source**

(Dollars in Thousands)



OPERATING EXPENSE

FISCAL YEAR	POTABLE WATER	RECYCLED WATER	SANITATION	TOTAL
2006-07	23,663	2,775	10,464	36,902
2007-08	24,170	2,194	10,994	37,358
2008-09	24,648	2,026	11,721	38,395
2009-10	24,591	2,000	11,015	37,606
2010-11	25,487	1,750	10,934	38,171
2011-12	28,955	2,499	10,104	41,558
2012-13	31,228	2,942	10,235	44,405
2013-14	34,965	3,119	10,722	48,806
2014-15*	35,722	4,894	10,643	51,259
2015-16+	32,982	4,267	11,438	48,687

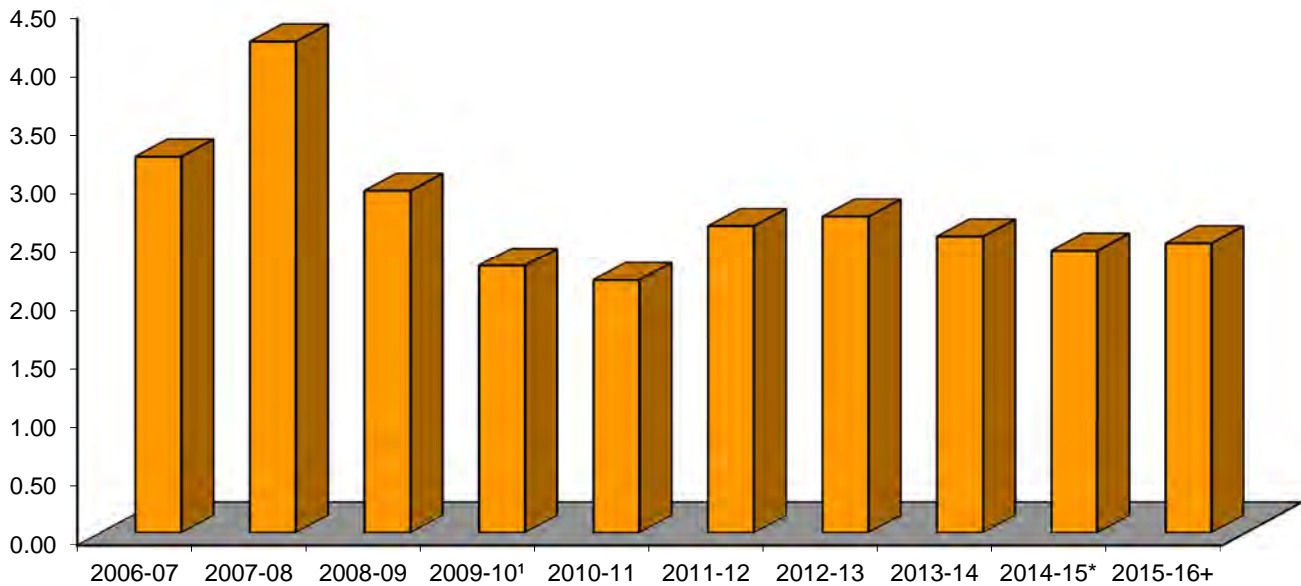
Source: LVMWD Accounting Department

*Estimated

+Budget

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Ratio of Annual Debt Service**

(Dollars in Thousands)



Fiscal Year	Principal	Interest	Total Debt Service	Net Available Revenue	Coverage
2006-07	\$ 1,640	\$ 2,185	\$ 3,825	\$ 12,283	3.21
2007-08	\$ 1,710	\$ 2,113	\$ 3,823	\$ 16,038	4.20
2008-09	\$ 1,785	\$ 2,036	\$ 3,821	\$ 11,151	2.92
2009-10 ¹	\$ 2,025	\$ 731	\$ 2,756	\$ 6,263	2.27
2010-11	\$ 1,650	\$ 1,103	\$ 2,753	\$ 5,916	2.15
2011-12	\$ 1,690	\$ 1,065	\$ 2,755	\$ 7,209	2.62
2012-13	\$ 1,725	\$ 1,031	\$ 2,756	\$ 7,437	2.70
2013-14	\$ 1,765	\$ 987	\$ 2,752	\$ 6,955	2.53
2014-15*	\$ 1,840	\$ 915	\$ 2,755	\$ 6,628	2.41
2015-16+	\$ 1,925	\$ 830	\$ 2,755	\$ 6,803	2.47

*Estimated

+Budget

¹1998 Installment Purchase Refunding Revenue Bonds was refunded by 2009 Sanitation System Refunding Revenue Bonds, along with a contribution from the District to pay off water funds' obligation. Net Available Revenue from January 2010 and going forward includes sanitation system revenue only.

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Trend Information
Summary of District Customers**

<u>Year</u>	<u>Water</u>				<u>Recycled Water</u>	<u>Sewer</u>		
	<u>Residential</u>	<u>Commercial</u>	<u>Irrigation</u>	<u>Total</u>		<u>Residential</u>	<u>Commercial</u>	<u>Total</u>
2007	19,276	685	255	20,216	597	16,055	639	16,694
2008	19,303	694	258	20,255	609	16,089	638	16,727
2009	19,308	725	275	20,308	621	16,084	636	16,720
2010	19,204	792	263	20,259	591	16,053	639	16,692
2011	19,184	802	254	20,240	582	16,050	690	16,740
2012	18,799	814	241	19,854	591	16,093	699	16,792
2013	18,806	818	255	19,879	609	16,100	702	16,802
2014	18,820	820	253	19,893	616	16,113	704	16,817
2015*	18,815	841	278	19,934	632	16,141	721	16,862
2016*	18,871	842	278	19,992	633	16,157	722	16,879

Source: LVMWD Accounting Department

* Estimated

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Trend Information
Sanitation System - Average Daily Dry Weather Flow
(In Millions of Gallons Per Day)**

<u>Year</u>	<u>Total Tapia Flow</u>	<u>District Flow*</u>	<u>Triunfo Flow</u>
2007	8.446	5.397	3.049
2008	8.755	5.814	2.971
2009	8.219	5.488	2.731
2010	8.001	5.322	2.679
2011	8.100	5.450	2.670
2012	7.610	4.983	2.627
2013	7.579	5.031	2.548
2014	7.280	4.880	2.400
2015#	6.610	4.190	2.420
2016+	6.545	4.125	2.420

Source: LVMWD Operations Department

* Some flow diverted to City of Los Angeles

Estimated

+ Budget

**Las Virgenes Municipal Water District
 FY 2015-16 Budget
 Trend Information
 History of Potable Water Connections and Deliveries**

<u>Fiscal Year</u>	<u>Connections</u>	<u>Potable Water Deliveries (acre-feet)</u>	<u>Potable Water Deliveries/Connection (acre-feet)</u>
2006-07	20,216	25,772	1.275
2007-08	20,255	25,449	1.256
2008-09	20,308	23,427	1.154
2009-10	20,259	19,072	0.941
2010-11	20,240	18,988	0.938
2011-12	19,854	20,806	1.048
2012-13	19,879	22,264	1.120
2013-14	19,893	23,867	1.200
2014-15*	19,934	21,134	1.060
2015-16+	19,992	14,874	0.744

**Las Virgenes Municipal Water District
 FY 2015-16 Budget
 Trend Information
 Realized Water and Sanitation Capacity Fees**

<u>Fiscal Year</u>	<u>Water Capacity Fees</u>	<u>Sanitation Capacity Fees</u>	<u>Total</u>
2006-07	1,286,210	1,912,750	3,198,960
2007-08	1,153,072	2,161,700	3,314,772
2008-09	772,170	282,250	1,054,420
2009-10	823,836	537,800	1,361,636
2010-11	283,662	448,350	732,012
2011-12	282,454	918,600	1,201,054
2012-13	513,062	1,085,000	1,598,062
2013-14	359,934	1,124,550	1,484,484
2014-15*	350,168	469,000	819,168
2015-16+	1,272,102	1,135,650	2,407,752

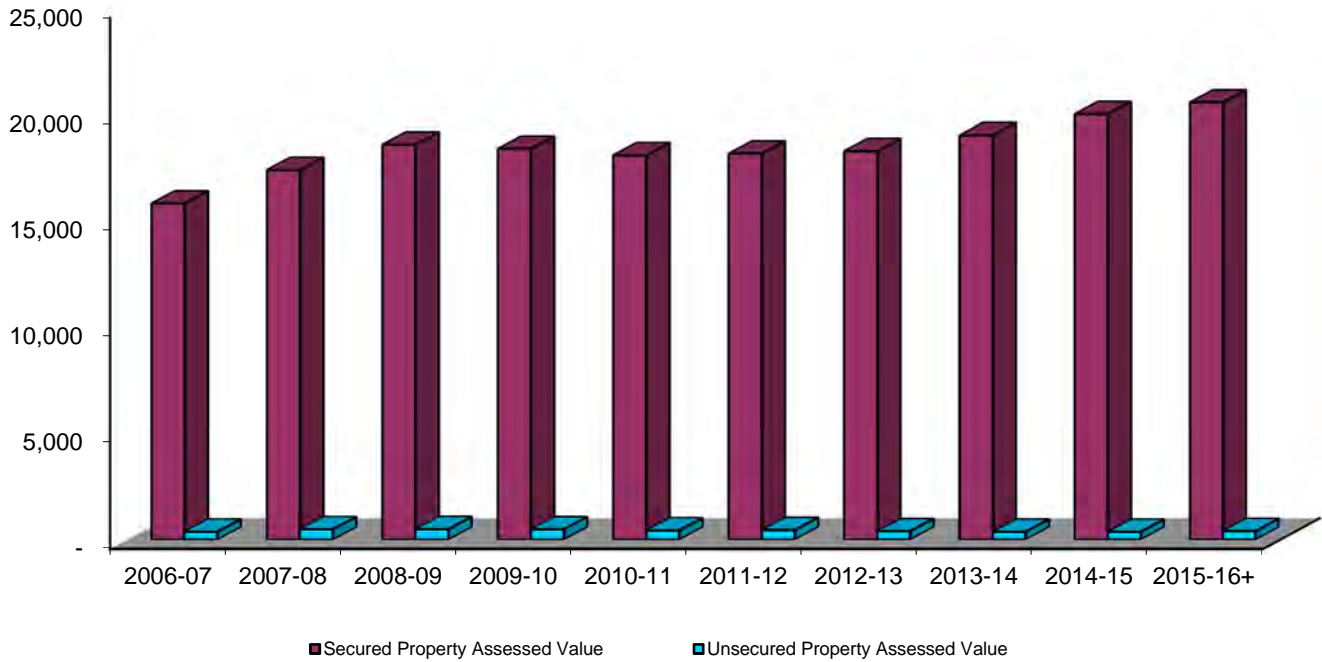
Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Trend Information
Assessed and Estimated Actual Value of Taxable Property**

(Dollars in Millions)



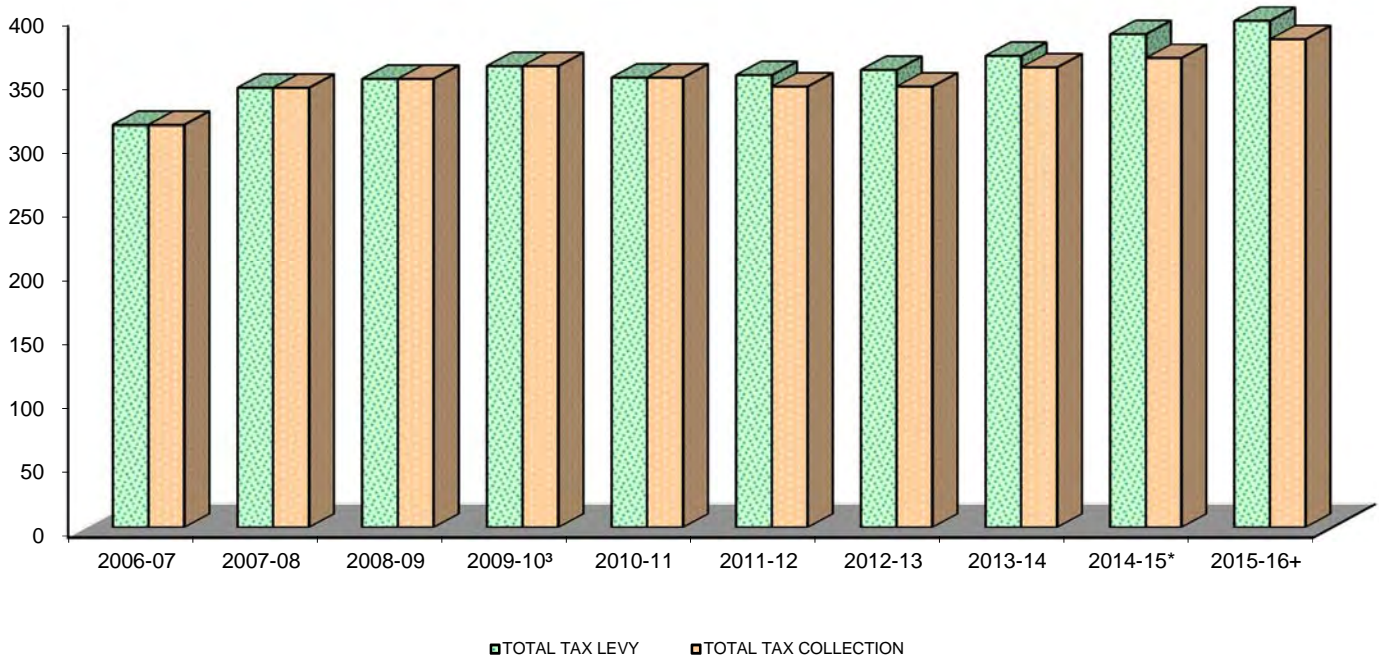
FISCAL YEAR	SECURED PROPERTY		UNSECURED PROPERTY		TOTALS		% OF TOTAL ASSESSED TO EST VALUE
	ASSESSED VALUE	EST ACTUAL VALUE	ASSESSED VALUE	EST ACTUAL VALUE	ASSESSED VALUE	EST ACTUAL VALUE	
2006-07	15,830	15,830	367	367	16,197	16,197	100%
2007-08	17,413	17,413	484	484	17,897	17,897	100%
2008-09	18,604	18,604	489	489	19,093	19,093	100%
2009-10	18,408	18,408	476	476	18,884	18,884	100%
2010-11	18,107	18,107	426	426	18,533	18,533	100%
2011-12	18,184	18,184	444	444	18,628	18,628	100%
2012-13	18,296	18,296	391	391	18,687	18,687	100%
2013-14	19,037	19,037	364	364	19,401	19,401	100%
2014-15	20,024	20,024	362	362	20,386	20,386	100%
2015-16+	20,565	20,565	396	396	20,961	20,961	100%

+Budget

Source: Los Angeles County Assessor

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Trend Information
Property Tax Levies and Collections**

(Dollars in Thousands)



FISCAL YEAR	TOTAL TAX LEVY	COLLECTED IN FISCAL YEAR OF LEVY	% OF LEVY COLLECTED	COLLECTED IN SUBSEQUENT YEARS	TOTAL TAX COLLECTION ¹	% OF TOTAL TAX COLLECTION TO LEVY
2006-07	315	291	92.38%	24	315	100.00%
2007-08	344	314	91.28%	30	344	100.00%
2008-09	351	322	91.74%	29	351	100.00%
2009-10 ³	361	333	92.24%	28	361	100.00%
2010-11	352	328	93.18%	24	352	100.00%
2011-12	354	324	91.53%	21	345	97.46%
2012-13	358	345	96.37%	-	345	96.37%
2013-14	369	360	97.56%	-	360	97.56%
2014-15*	386	367	95.15%	-	367	95.15%
2015-16+	396	382	96.36%	-	382	96.36%

*Estimated

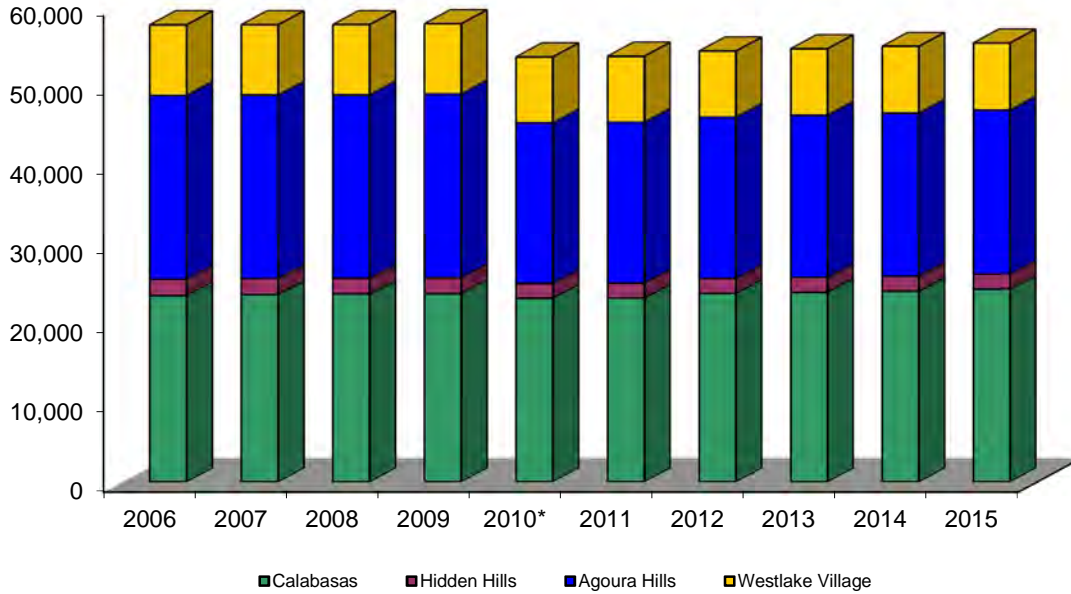
+Budget

¹Total tax collection does not include standby charge direct assessments.

³Tax Levy and Collection amounts before Prop 1A Borrowing, (\$30K).

Source: County of Los Angeles Auditor-Controller's Office

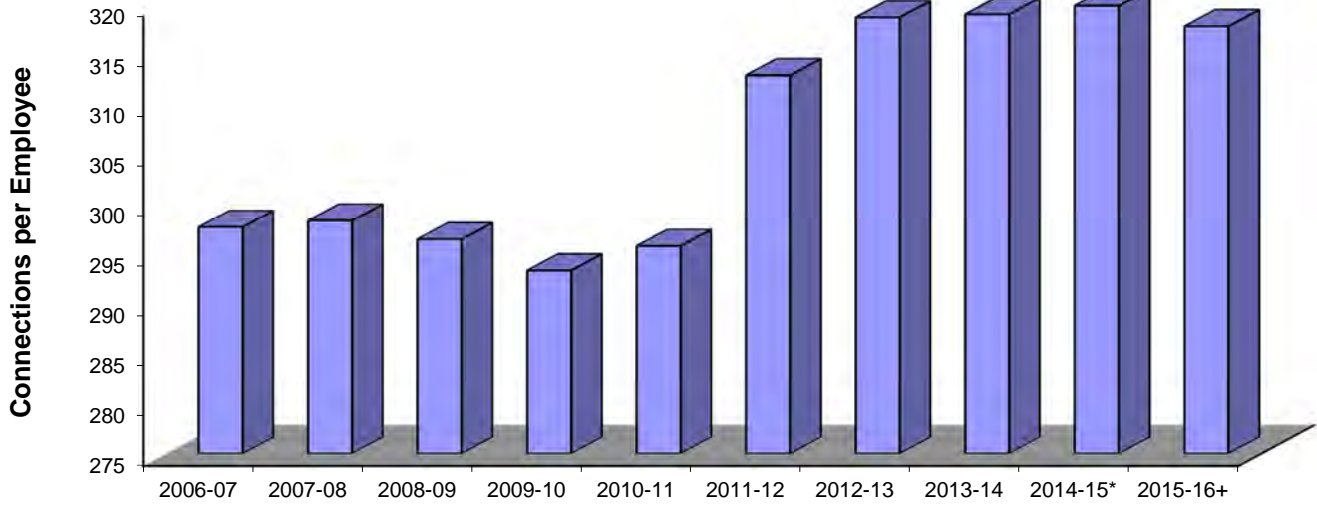
**Las Virgenes Municipal Water District
FY 2015-16 Budget
Demographic Statistics - Population**



	City of Calabasas	City of Hidden Hills	City of Agoura Hills	City of Westlake Village
2006	23,416	2,038	23,262	8,872
2007	23,521	2,027	23,208	8,845
2008	23,590	2,003	23,203	8,814
2009	23,645	2,007	23,250	8,825
2010*	23,072	1,857	20,342	8,276
2011	23,109	1,868	20,371	8,284
2012	23,695	1,870	20,424	8,304
2013	23,816	1,889	20,528	8,347
2014	23,953	1,902	20,635	8,389
2015	24,212	1,901	20,767	8,423

Source: California Department of Finance, Demographic Research Unit
*2010 estimates were revised to incorporate 2010 Census counts.

**Las Virgenes Municipal Water District
FY 2015-16 Budget
Trend Information
Service Connections per Employee**

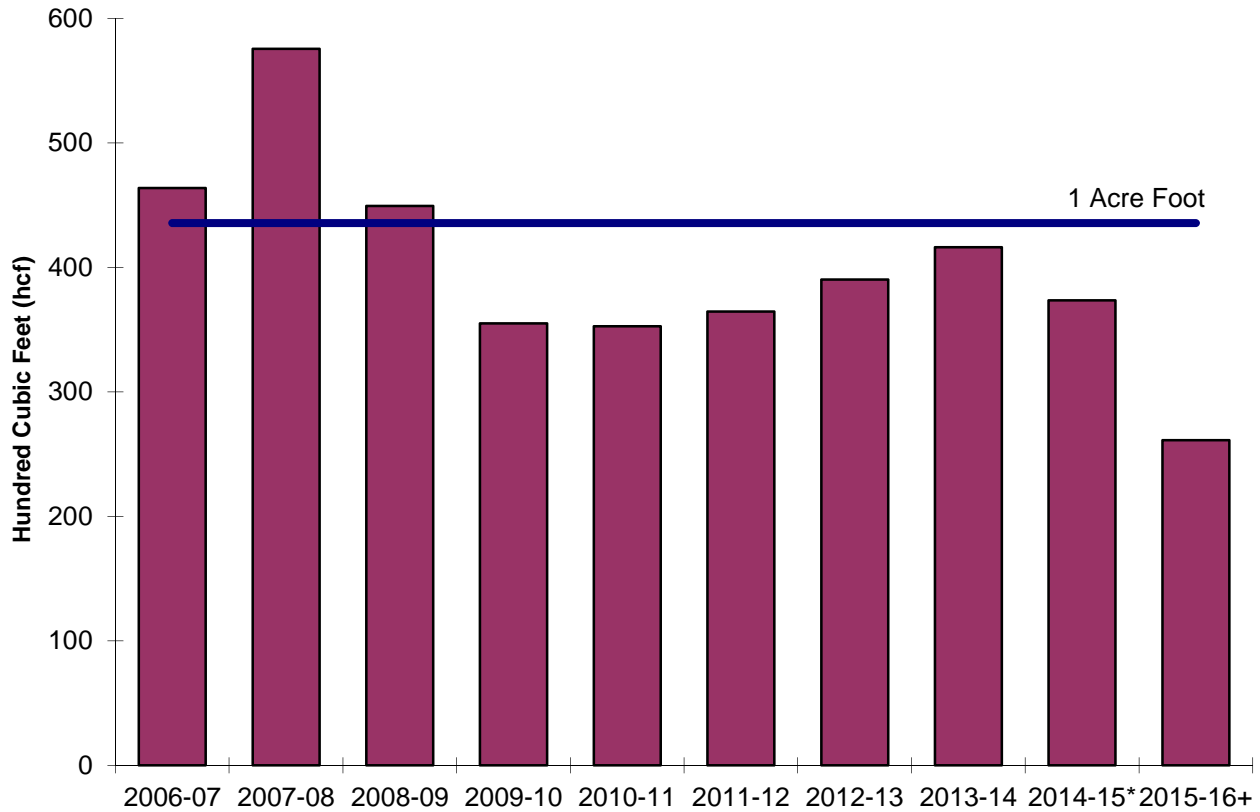


<u>Fiscal Year</u>	<u>Connections-all Services</u>	<u>Authorized Positions</u>	<u>Connections per Employee</u>
2006-07	37,507	126	297.67
2007-08	37,591	126	298.34
2008-09	37,649	127	296.45
2009-10	37,542	128	293.30
2010-11	37,562	127	295.76
2011-12	37,237	119	312.92
2012-13	37,290	117	318.72
2013-14	37,326	117	319.03
2014-15*	37,428	117	319.90
2015-16+	37,503	118	317.82

*Estimated
+Budget

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
 FY 2015-16 Budget
 Trend Information
 Single Family Residential Water Annual Usage per Household**



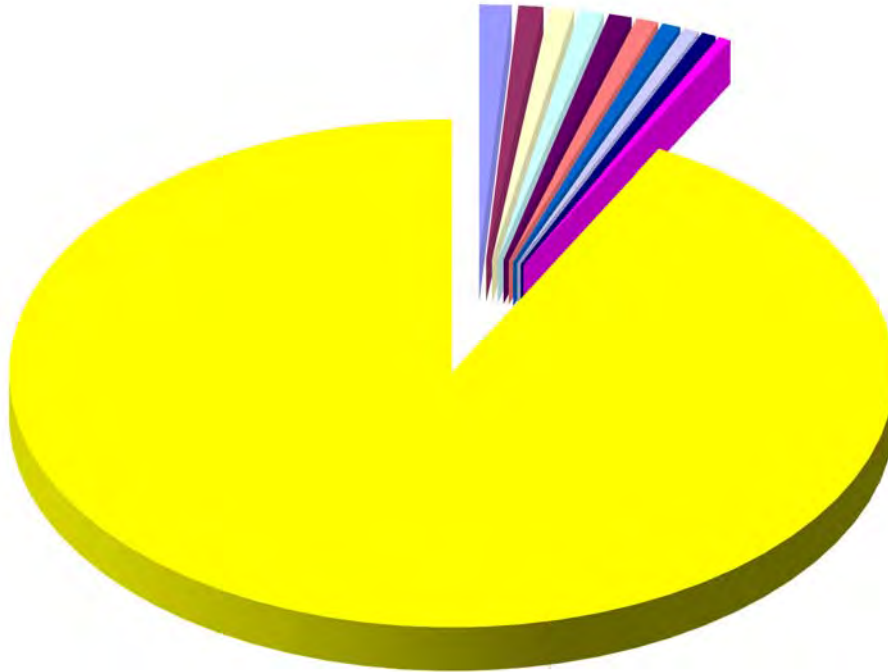
<u>Fiscal Year</u>	<u>Connections</u>	<u>Potable Water Deliveries (hcf)</u>	<u>Potable Water Deliveries/Connection (hcf)</u>
2006-07	18,166	8,427,269	463.903
2007-08	18,200	10,477,967	575.712
2008-09	18,181	8,172,684	449.518
2009-10	18,170	6,453,475	355.172
2010-11	18,235	6,432,393	352.750
2011-12	18,246	6,654,719	364.722
2012-13	18,253	7,126,211	390.413
2013-14	18,267	7,606,335	416.398
2014-15*	18,262	6,824,138	373.680
2015-16+	18,318	4,786,017	261.268

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
 FY 2015-16 Budget
 Principal Customers
 For Fiscal Year Ended June 30, 2014**

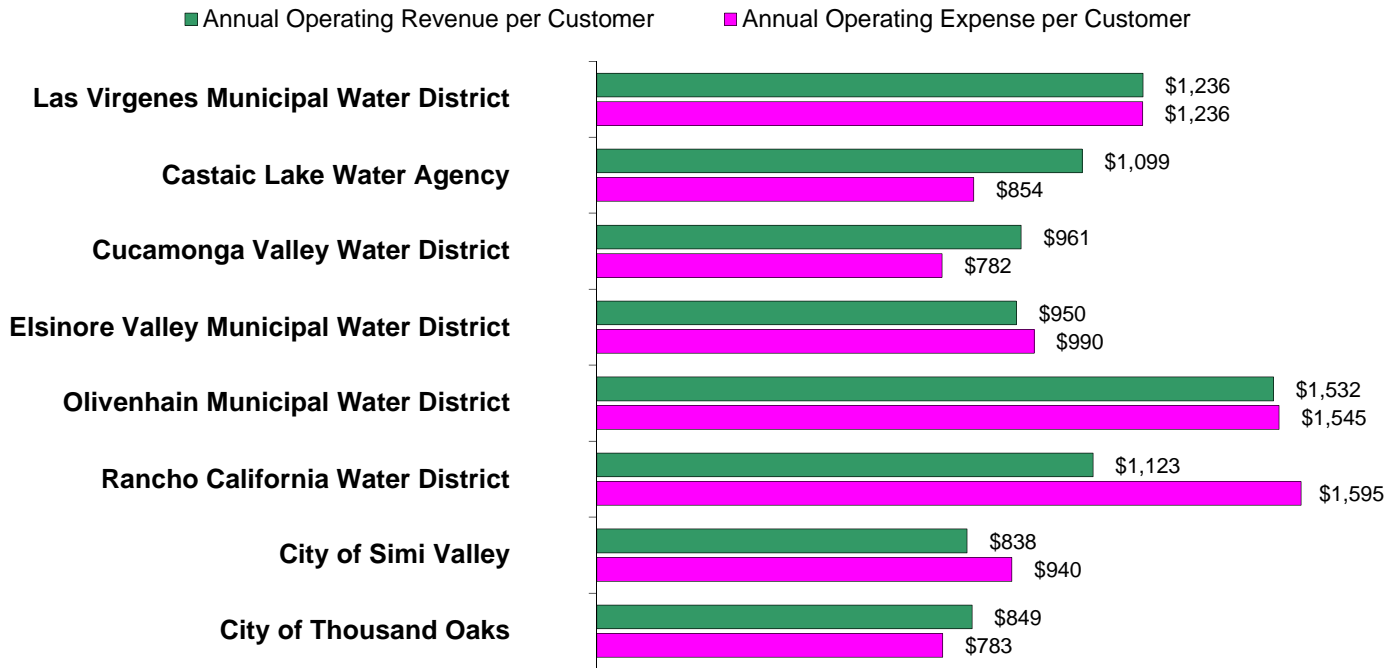


- CITY OF CALABASAS
- L V U S D
- MALIBU GOLF CLUB, LLC
- ARCHSTONE COMMUNITIES CALABASAS
- CITY OF WESTLAKE VILLAGE
- ALL OTHERS
- KNIGHT CALABASAS LLC
- WESTLAKE WELLBEING PROPERTIES LLC
- MALIBU CANYON APTS
- PEPPERDINE UNIVERSITY
- GOLF AND TENNIS MGMT INC

Customer Name	Total Revenue	% of Total Operating Revenue
CITY OF CALABASAS	\$ 659,005	1.17%
KNIGHT CALABASAS LLC	\$ 510,381	0.90%
L V U S D	\$ 507,102	0.90%
WESTLAKE WELLBEING PROPERTIES LLC	\$ 495,384	0.88%
MALIBU GOLF CLUB, LLC	\$ 466,682	0.83%
MALIBU CANYON APTS	\$ 453,541	0.80%
ARCHSTONE COMMUNITIES CALABASAS	\$ 384,978	0.68%
PEPPERDINE UNIVERSITY	\$ 327,676	0.58%
CITY OF WESTLAKE VILLAGE	\$ 304,883	0.54%
GOLF AND TENNIS MGMT INC	\$ 257,731	0.46%
ALL OTHERS	\$ 52,076,514	92.26%
TOTAL	\$ 56,443,877	100.00%

Source: LVMWD Accounting Department

Las Virgenes Municipal Water District Comparison of Operating Revenue and Expense Water and Sanitation Services



	Annual Operating Revenue ¹ (thousands)	Annual Operating Expense ² (thousands)	Number of Accounts Served (water)	Number of Accounts Served ³ (sanitation)	Number of Accounts Served (combined)
Las Virgenes Municipal Water District	\$ 57,729	\$ 57,691	19,893	26,798	46,691
Castaic Lake Water Agency	32,505	25,243	29,574	-	29,574
Cucamonga Valley Water District	83,426	67,892	49,957	36,884	86,841
Elsinore Valley Municipal Water District	70,850	73,826	41,571	33,013	74,584
Olivenhain Municipal Water District	54,220	54,676	28,514	6,883	35,397
Rancho California Water District	68,741	97,585	44,043	17,153	61,196
City of Simi Valley	51,874	58,161	25,093	36,796	61,889
City of Thousand Oaks	46,870	43,214	17,020	38,165	55,185

Source: FY 2013-14 CAFR

¹ Excluding capital contributions

² Accrual basis of accounting

³ Equivalent Residential Units

GLOSSARY

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

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

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

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

Accounts Receivable – General bills due from customers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Drought – A period of drier-than-normal conditions that results in water-related problems.

Effluent – Treated wastewater discharged from wastewater treatment plants.

Emergency Action Plan (EAP) – Emergency Action Plan as required by the Federal Energy Regulatory Commission (FERC) as it applies to dams and reservoirs of high or moderate hazard potential to life and property. The EAP consists typically of notification procedures to alert the appropriate authorities in the event of a hazardous condition developing and also includes continuous monitoring of the facility to provide an early warning to the operator.

Enterprise Fund – A fund established to account for the financing of self-supporting enterprises, such as a utility fund, which render services primarily to the public.

Entity – The basic unit upon which accounting and/or financial reporting activities focus.

Equivalent Residential Unit (ERU) – Water usage equivalent to a typical single-family dwelling.

Expenses – Decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurrences of liabilities that result in decreases in equity.

Fiscal Year – The beginning and ending period for recording financial transactions. The District has specified July 1 to June 30 as its fiscal year.

Full Time Equivalent (FTE) – An FTE equates to one full-time employee working 2,080 hours per year.

Fund – An accounting entity that records all financial transactions for specific activities or government functions.

Geographic Information System (GIS) – A system combining computer hardware, software, and geographic data for collecting, storing, analyzing and displaying geographically referenced information.

Generally Accepted Accounting Principles (GAAP) – Accounting standards and financial reporting practices promulgated by several national committees and boards. Primary sources for governmental accounting are the National Council on Governmental Accounting, producing governmental accounting, auditing and financial reporting (GAAFR), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

Governmental Accounting Standards Board (GASB) – National advisory board of accounting standards for public agencies. Identifies procedures, methods and standards for presenting the financial condition of public agencies.

Hundred Cubic Feet (HCF) – The base billing unit used to charge customers for water service, equal to one hundred cubic feet of water. Also used to express Customer Water Budget volumes.

Infrastructure – The accumulated pipelines, treatment plants and storage facilities of the District, including all meters, valves, pumps, filters and other appurtenances, whether constructed by the District or dedicated by private entities.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one or more departments to other operating departments of the District on a cost reimbursement basis.

Joint Powers Authority (JPA) – A joint powers agreement between the District and Triunfo Sanitation District for the purpose of constructing, operating, maintaining and providing for the replacement of a joint sewer system.

Liabilities – Present obligations of the enterprise arising from past events.

Line Item – Expenditure classifications established to account for and budget the appropriations approved.

Local Agency Investment Funds (LAIF) – An investment fund established by the California State Treasurer for the benefit for public agencies. The District, per its investment policy may invest up to the maximum permitted under State law (California Government Code Section 16429.1).

Maintenance – The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Metropolitan Water District (MWD) – A consortium of 26 cities and water districts that provides drinking water to nearly 18 million people in parts of Los Angeles, Orange, San Diego, Riverside, San Bernardino and Ventura counties.

Municipal – In its broadest sense, an adjective, which denotes the state and all subordinate units of government.

Net Assets – The excess of assets over liabilities, represents the cumulative effect of revenues and other financing sources over expenses and other financing uses.

NPDES – National Pollution Discharge Elimination System

O&M – Operations and Maintenance

Obligations – Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses – All costs associated with the day-to-day business of the District, which are not considered capital improvements or debt repayments.

Operating Revenue – Revenue generated from the day-to-day business of the District.

Potable Water – Water that is suitable for drinking.

Projected – An estimate of revenues and expenditures based on past trends, the present economic situation and future financial forecasts.

Proposition 218 – The “Right to Vote on Taxes Act”. Limits the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent. Proposition 218 requires taxpayer approval of property related assessments and fees.

Proposition 50 – The Water Security, Clean Drinking Water, Coastal and Beach Protection Act of 2002.

Proprietary Fund – A method of accounting for a government’s ongoing activities that is similar to those often found in the private sector.

Public Employees Retirement System (PERS) – An agent, multiple-employer, public retirement system to which the District contributes that acts as a common investment and administrative agent for participating public entities within the State of California.

Pump Station – Mechanical devices installed in sewer or water systems or other liquid-carrying pipelines that moves the liquids to a higher level.

Recycled Water – Treated wastewater of a quality suitable for nonpotable applications, such as landscape irrigation, decorative water features, and nonfood crops.

Regional Water Quality Control Board (RWQCB) – Statewide Regional Water Control Boards that work to preserve California water.

Reserves – An amount set aside in an account for future use.

Reservoir – A pond, lake, tank, or basin (natural or engineered) where water is collected and stored.

Resolution – A special or temporary order of a legislative body; an order to a legislative body requiring less legal formality than an ordinance or statute.

Revenue – An inflow of assets, not necessarily in cash, in exchange for services rendered.

Revenue Bond – A bond payable solely from net or gross non ad valorem tax revenues derived from general fund revenues, tax increment revenues, or tolls, charges or rents paid by users of the facility constructed with the proceeds of the bond issue.

Right of Way – A legal right of passage over another person’s ground.

Sanitation Service – The collection, treatment, reuse and disposal of wastewater.

Sewage – Word used interchangeably with wastewater.

Standby Charge – Fee collected for the maintenance and upkeep of the District’s Potable Water Infrastructure.

Supervisory Control and Data Acquisition (SCADA) – The Supervisory Control and Data Acquisition system collects operational data from remote units to monitor and control water and wastewater systems and facilities throughout the District service area.

Tapia Effluent Alternatives (TEA) – Study funded by the JPA to identify alternatives to effluent discharge into Malibu Creek.

Title 22 – Title 22 of the California Code of Regulations sets state environmental health standards for potable and non-potable water. When “Title 22” is referenced in conjunction with reclaimed wastewater, this means a tertiary wastewater effluent that has been filtered and disinfected and meets California State Health Department standards for full human body contact.

Total Maximum Daily Load (TMDL) – The maximum amount of a given pollutant that a receiving body of water can assimilate without violating water quality standards.

Wastewater – Word used interchangeably with sewage. Any water that has come into contact with, or contains biological contaminants, particulate contaminants, or inorganic or organic solutes.

Water Budget – Same as Customer Water Budget.

Water Reclamation Facility (WRF) – A facility that controls and filters out raw sewage and water-treating both to meet standards set by state and federal guidelines for the discharge of the effluent into streams and rivers or for reuse, and for the proper disposal of the sludge.

Water Treatment Plant (WTP) – A facility that monitors and controls the quality of water, to include purity and turbidity as required by state and federal guidelines.

Watershed – A geographic area, surrounded by the highest ridgelines, which drains into a river, river system, or body of water.

Working Capital – The difference between current assets and current liabilities. Represents the amount available for operations or other expenditures.

ACRONYMS

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

HAA5	Haloacetic acids five
HCF	Hundred Cubic Feet
HECW	High Efficiency Clothes Washer
HET	High Efficiency Toilet
HOA	Home Owners Association
HVAC	Heating, Ventilation and Air Conditioning
IIP	Infrastructure Investment Plan
IRP	Integrated Resources Plan
IRWMP	Integrated Regional Water Management Plan
JPA	Joint Powers Authority
JPIA	Joint Powers Insurance Authority
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LIMS	Laboratory Information Management System
LVMWD	Las Virgenes Municipal Water District
LVR	Las Virgenes Reservoir
LVUSD	Las Virgenes Unified School District
MCRC	Malibu Creek Runoff Control Project
MGD	Million gallons per day
MLSS	Mixed Liquor Suspended Solids
MOU	Memorandum of Understanding
MS4	Municipal Separate Storm Sewer System
MTBE/TOC	Methyl Tertiary Butyl Ether/Total Organic Compound
MWD	Metropolitan Water District
NGO	Non Government Organization
NPDES	National Pollution Discharge Elimination System
OSHA	Occupational Safety and Health Administration
PERS	Public Employees Retirement System
PLC	Programmable Logic Controller
POWER	Political Officials for Water and Environmental Reform
PPA	Power Purchase Agreement
PVC	Polyvinylchloride
PW	Potable Water
RAS	Return Activated Sludge
RCPO	Resource Conservation and Public Outreach
RLV	Rancho Las Virgenes
RW	Recycled Water
RWPS	Recycled Water Pump Station
RWQCB	Regional Water Quality Control Board
SCADA	Supervisory Control and Data Acquisition
SCAP	Southern California Association of Publicly-Owned Treatment Works
SCAQMD	South Coast Air Quality Management District
SCE	Southern California Edison
SWRCB	State Water Resources Control Board
TEA	Tapia Effluent Alternatives
TMDL	Total Maximum Daily Load

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



INDEX

Accomplishments and Goals	A-18
Acknowledgements	A-3
Assessed & Estimated Actual Value of Taxable Property	AP-34
Budget Preparation Calendar	AP-21
Capacity Fee Income – Projected	AP-19
Capacity Fee Income – Last Ten Fiscal Years	AP-33
Capital Project Expenditure by Fund FY 2014-15	E-30
Capital Project Expenditure by Fund FY 2014-15 – JPA	F44
Capital Project Expenditure by Fund FY 2015-16	E-26
Capital Project Expenditure by Fund FY 2015-16 – JPA	F-42
Capital Improvement Project Detail	E-8
Cost Allocation Procedure	AP-22
District Profile	B-1
Employee Organization Chart	B-10
Financial Brief	A-24
Financial Comparison – Operating Revenues and Expenses w/other Agencies	AP-40
Financial Policies	B-12
Glossary	AP-41
History of Potable Water Connections & Deliveries	AP-33
Internal Services	D-1
Joint Powers Authority Expense Allocation FY 2014-15	F-10
Joint Powers Authority Expense Allocation FY 2015-16	F-10
Map of Service Area	B-5
Mission Statement	i
MWD Supply Costs	AP-17
Operating Expenses by Source – Last Ten Fiscal Years	AP-29
Operating Revenues by Source – Last Ten Fiscal Years	AP-28
Operations by Business Unit – Board & General Manager	D-8
Operations by Business Unit – Facilities & Operations	D-32
Operations by Business Unit – Finance & Administration	D-64
Operations by Business Unit – Joint Powers Authority	F-18
Operations by Business Unit – Potable Water	C-12
Operations by Business Unit – Recycled Water	C-30

Operations by Business Unit – Resource Conservation & Public Outreach	D-16
Operations by Business Unit – Sanitation	C-34
Operations by Business Unit – Water Conservation	C-24
Operations Summary – All Units	C-4
Operations Summary – Board & General Manager	D-6
Operations Summary – Facilities & Operations	D-30
Operations Summary – Finance & Administration	D-62
Operations Summary – Internal Service	D-4
Operations Summary – Joint Powers Authority	F-12
Operations Summary – Potable Water	C-8
Operations Summary – Resource Conservation & Public Outreach	D-14
Organization Charts	B-8
Population Comparison – Cities in District Service Area	AP-36
Potable Water Demands	C-11
Potable Water Revenue/Expense per Capita – Last Ten Fiscal Years	AP-26
Potable Water Revenue Projection	C-10
Principal Customers	AP-39
Property Tax Levies and Collections – Last Ten Fiscal Years	AP-35
Ratio of Annual Debt Svc for Bonded Debt to Total Exp – Last Ten Fiscal Years	AP-31
Realized Water and Sewer Connection Fee Deposits	AP-33
Recycled Water Revenue/Expense per Capita – Last Ten Fiscal Years	AP-27
Recycled Water Revenue Projection	AP-13
Resource Conservation & Public Outreach Programs	AP-1
Sanitation Revenue/Expense per Capita – Last Ten Fiscal Years	AP-28
Sanitation Revenue Projection	AP-13
Sanitation System Average Daily Dry Weather Flow	AP-32
Service Connections per Employee	AP-37
Single Family Residential Water Usage per Household	AP-38
Staffing Plan	B-9
Summary of District Customers	AP-32
Tactical Actions and Activities – Major Accomplishments & Goals	A-18
Transmittal Letter – Las Virgenes Municipal Water District	A-1
Transmittal Letter – Las Virgenes – Triunfo Joint Powers Authority	F-3
Working Capital Schedule FY 2014-15 & FY 2015-16	A-9
Working Capital Summary FY 2014-15 to FY 2019-20	AP-10