

LAS VIRGENES MUNICIPAL WATER DISTRICT

ADOPTED 2-YEAR BUDGET - FISCAL YEARS 2016-18



4232 LAS VIRGENES ROAD, CALABASAS
LOS ANGELES COUNTY, CALIFORNIA



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

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

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

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

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Office of the General Manager

DATE: June 14, 2016

TO: LVMWD Customers
Board of Directors

It is my privilege to present the proposed operating and capital improvement projects budget for Fiscal Years 2016-17 and 2017-18. This document represents the District's first two-year budget plan that improves long-range and strategic planning, financial management, and program monitoring. As developed, the Board will approve the two-year budget plan and adopt the Fiscal Year (FY) 2016-17 Budget. Next year, the Board will adopt the second year budget with any necessary modifications. With the two-year budget process, a new budget book will not need to be produced each year, as this version includes both years. Upon adoption, this budget book will be available along with a report detailing any recommended changes.

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

The budget reflects the full implementation of the new budget-based rate structure that became effective on January 1, 2016. As such, staff will closely monitor rate revenue as compared to the assumptions in the rate study to ensure that current revenue is sufficient for current expenditures. Although the proposed budget represents a balanced operating budget for all three enterprises, the Potable Water Enterprise will draw \$16.3 million from working capital to complete the FY 2016-17 capital improvement projects. As projected in the rate study, the trend will reverse in the following fiscal year, when an estimated \$3.3 million increase in potable water working capital will be realized.

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

Drought Response: The budget reflects a slight rebound of water demands, approximately 3% per year, due to easing of drought regulations with the increased rain and snowfall in Northern California. However, drought conditions continue to impact most of California and efforts to achieve long-term water use efficiency are expected to be critical over the coming years.

Budget Based Rates: This budget reflects the full implementation of budget-based rates. In addition to emphasizing an efficiency ethic, the new rate structure significantly improves revenue stability as the Readiness-to-Serve fixed charge increases to cover more of the District's fixed costs. With each of the next five years, the District will be less susceptible to significant fluctuations in revenue caused by drought, heavy rains or other events that reduce water usage.

Penalties: Effective January 1, 2016, the District also implemented penalties for wasteful water usage, the amount in excess of 200% of a customer's water budget. However, the budget reflects a zero balance, as these penalties are meant to send a strong signal to discourage wasteful water use, and the District does not consider revenues for these violations when developing its budget. As the penalty revenue is realized, the Board will be presented a variety of potential one-time uses for the unrestricted funds.

Strategic Plan Update: At the beginning of the fiscal year, the District is expected to 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 Strategic Plan is expected to review the District's mission statement, establish a vision 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 of the NPDES Permit renewal brings 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 the challenge.

Recycled Water Seasonal Storage: In FY 2015-16, the District initiated a comprehensive, stakeholder process focused on addressing the need for seasonal storage of recycled water and effectively eliminating discharges to Malibu Creek with only a few limited exceptions. The effort resulted in two options that are moving forward for further study: re-purposing of Los Angeles Department of Water and Power's Encino Reservoir for seasonal storage of excess recycled water during winter months; or indirect potable reuse utilizing Las Virgenes Reservoir. More information on this effort is available in the Las Virgenes-Triunfo Joint Powers Authority Budget.

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

- Construction of a major interconnection with Calleguas Municipal Water District to improve the District's water supply reliability;
- Construction of the Woodland Hills Country Club Recycled Water System 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;
- Implementation of the second and third years of the Five-Year Information Systems Master Plan;
- Improvements to Building No. 1 to prepare it for lease; and
- Completion of the Twin Lakes Pump Station pipeline to improve water supply reliability.

In summary, the budget reflects the District emerging from challenges that were exacerbated by the multi-year drought and necessitated continued drawdowns of working capital and reserves to balance the Potable Water Enterprise. The budget also continues to demonstrate the financial stability of the Recycled Water and Sanitation Enterprises, ensuring resources to face on-going regulatory challenges and increase local water supply reliability through expanded use of recycled water with seasonal storage or indirect potable reuse. The District is well-positioned to improve its financial resiliency and continue to deliver reliable services to its customers.

ACKNOWLEDGEMENTS

This budget document represents the hard work and dedication of many employees throughout the District who thoughtfully and carefully considered the resources needed to maintain high-quality services for customers, while remaining stewards of the District's resources.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "David W. Pedersen". The signature is fluid and cursive, with a long horizontal stroke at the end.

David W. Pedersen, P.E.
General Manager

2016-18 BUDGET OVERVIEW

The following pages present an overview of the District's Two-Year Budget for Fiscal Years 2016-18.

The proposed Two-Year Budget Plan includes \$84.4 million for Fiscal Year (FY) 2016-17 and \$70.9 million for FY 2017-18. The proposed FY 2016-17 Budget is 23.6% higher than the FY 2015-16 Budget of \$68.3 million, primarily due to an increase in expenditures for capital improvement projects. The following major projects are included in the proposed FY 2016-17 Budget:

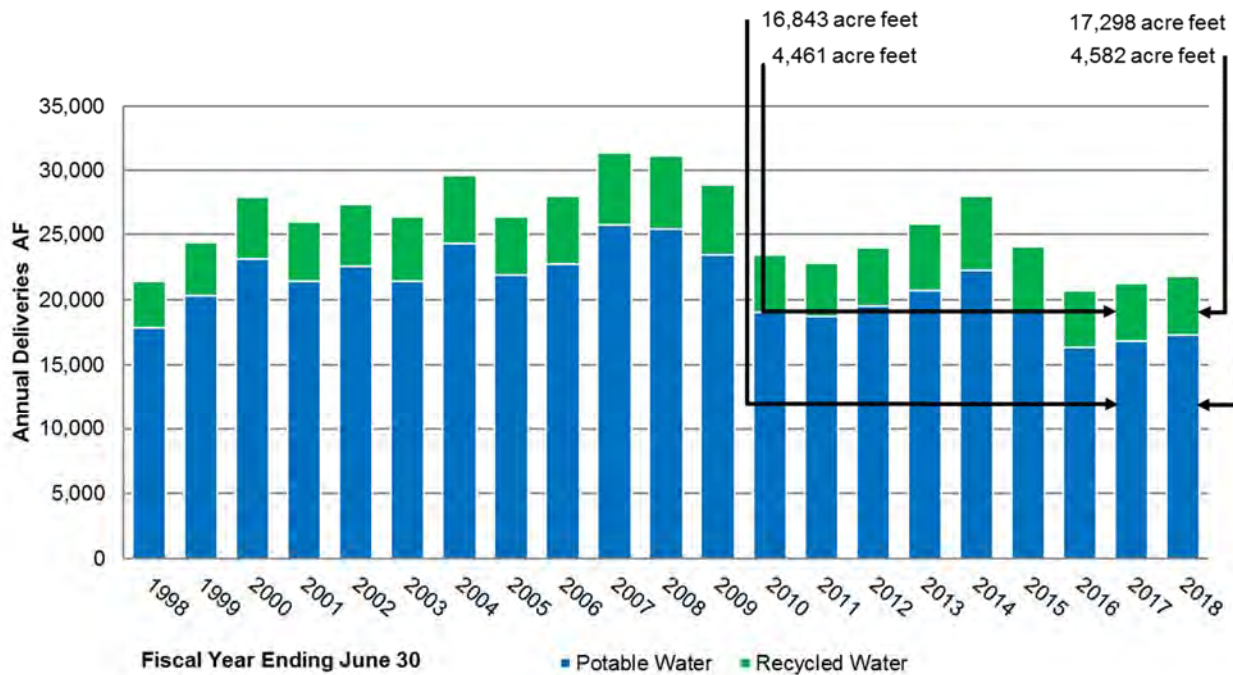
- Westlake filtration plant expansion and pump station upgrades,
- Automatic Meter Reading/Advanced Metering Infrastructure (AMR/AMI), and
- Building #1 rehabilitation.

The AMR/AMI and building #1 rehabilitation represent \$13 million in potable water capital spending and are contingent upon the District's ability to finance the projects.

Operating expenses in FY 2016-17 are projected to decrease 4.2% from the previous year's budget level to \$47.4 million and then increase to \$49.0 million in FY 2017-18. The decrease in operating budget reflects the impacts of the ongoing drought which were more severe than anticipated in the FY 2015-16 budget. The projected increase in the second fiscal year reflects a gradual rebound, recognizing the improved supply situation in northern reservoirs and increases in water rates contained in the five-year rate plan that took effect in 2016. There were no significant changes from the preliminary budget.

The first graph shows the annual delivered acre-feet (AF) of potable and recycled water since 1998. Sales of potable and recycled water are normally functions of weather, population and the economy. The District's projected sales are 16,843 AF, slightly more than the prior year primarily from an anticipated easing of the impacts of ongoing conservation efforts. In response to the Governor's Executive Order calling for long-term improvements to local drought preparedness, the State Water Resources Control Board (SWRCB) adopted emergency regulations on May 18, 2016 that recognize persistent yet less severe drought conditions throughout California. The new regulation requires water suppliers to ensure a three year water supply under drought conditions. This is a step back from the SWRCB's unprecedented top-down target setting approach in the previous year. LVMWD anticipates selling 4,461 AF of recycled water in FY 2016-17, which is more than the prior year. Also in FY 2016-17, the District expects to treat an average of 6.3 million gallons per day (MGD) of sewage flow, including 3.9 MGD from LVMWD customers and 2.4 MGD from our joint powers authority partner, Triunfo Sanitation District.

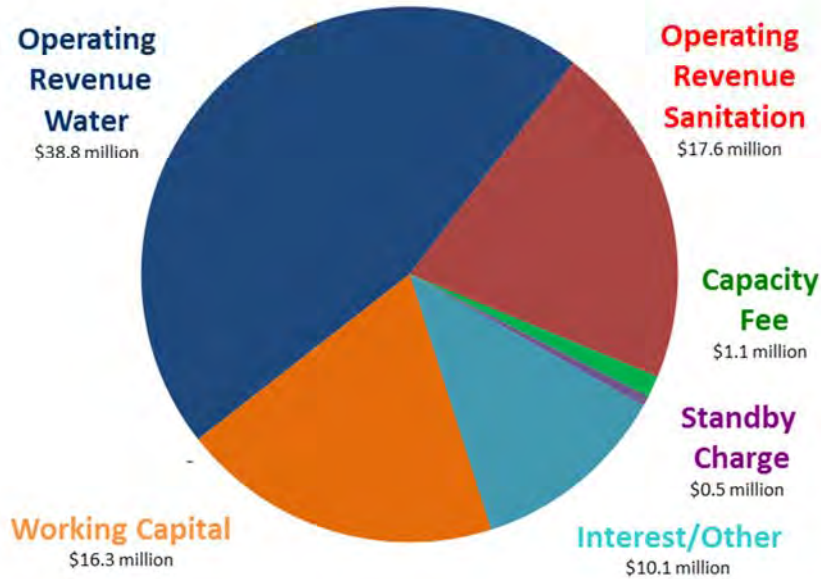
L V M W D POTABLE AND RECYCLED WATER 1998 - 2018



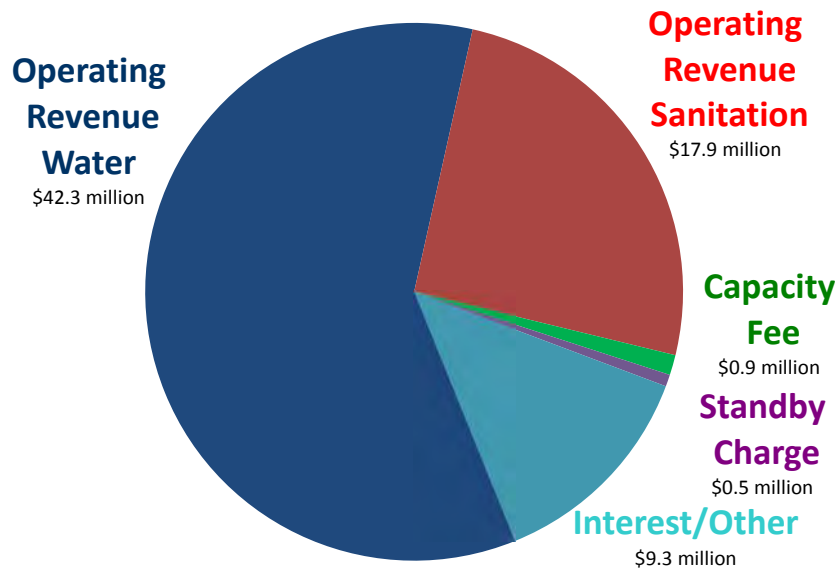
Las Virgenes Municipal Water District

For all operations, capital investment and debt service, the total sources of funds in the budget for FY2016-17 are projected at \$84.4 million, and for FY 2017-18, \$70.9 million is projected as shown on the following charts.

L V M W D
FY 2016-17 SOURCES OF FUNDS
\$84.4 million



L V M W D
FY 2017-18 SOURCES OF FUNDS
\$70.9 million



In 2015, the District completed a comprehensive cost of services analysis and rate study that served as the basis for establishing proposed rates. On October 26, 2015, 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, 2016 through 2020. The impact of the rate changes are accounted for in the revenue budget estimates.

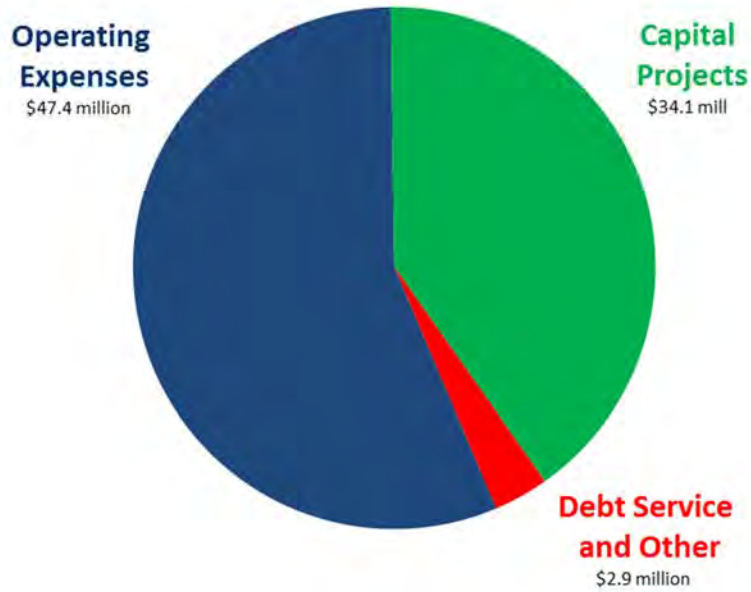
Capacity fees for potable and recycled water and sanitation are expected to decrease from the prior year budget as several commercial and residential projects were finalized in FY 2015-16. Rental income is expected to increase in FY 2017-18 with the proposed Building #1 improvements in FY 2016-17 and anticipated tenant occupancy in the following year. Miscellaneous revenue in FY 2016-17 includes approximately \$7.8 million in State Revolving Loan Funds for the AMR Implementation capital project and \$1.1 million in reimbursement from the City of Los Angeles for the Woodland Hills Recycled Water Pipeline Extension project. Miscellaneous revenue in FY 2017-18 includes \$8.1 million in reimbursement from the City of Los Angeles for the Woodland Hills Recycled Water Extension project. The District continues to spend from reserves. The budget anticipates drawing \$16.3 million from operating/capital replacement reserves for District-wide scheduled capital projects. 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

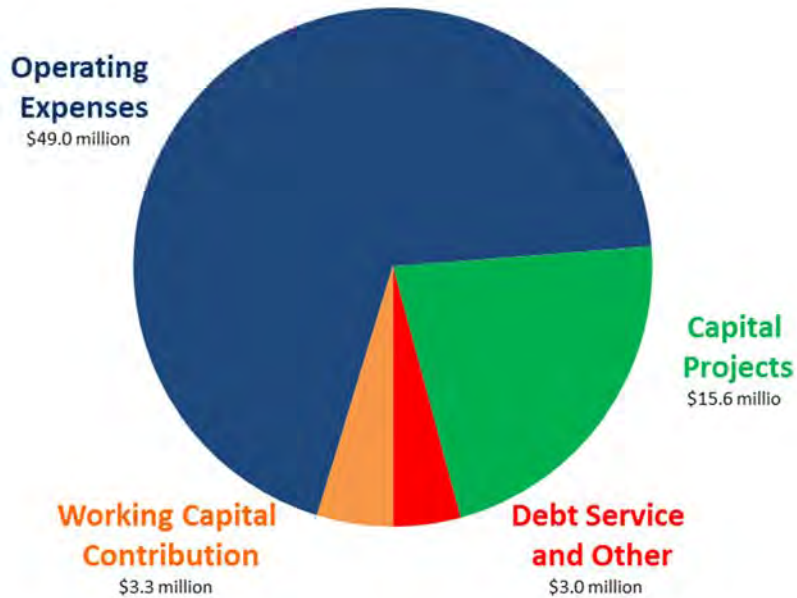
	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 BUDGET	FY2015-16 EST. ACTUAL	FY2016-17 BUDGET	FY2017-18 BUDGET
Operating Revenue							
Potable Water Revenue	30,471,645	35,402,194	34,306,014	29,991,263	32,104,454	32,353,271	35,730,530
Less: Compensation from RW Retailer							
Sub-Total Potable Water	30,471,645	35,402,194	34,306,014	29,991,263	32,104,454	32,353,271	35,730,530
Recycled Water Revenue	6,001,794	6,662,707	5,146,765	5,386,610	4,931,629	5,344,706	5,413,853
JPA Recycled Water Revenue-LV Sani Share	1,666,831	1,481,905	1,065,403	1,188,594	1,239,990	1,137,390	1,138,255
Sub-Total Recycled Water	7,668,625	8,144,612	6,212,168	6,575,204	6,171,619	6,482,096	6,552,108
Total Water Revenue	38,140,270	43,546,806	40,518,182	36,566,467	38,276,073	38,835,367	42,282,638
Sanitation Revenue	16,587,678	16,552,269	16,725,925	17,105,504	17,179,670	17,560,504	17,946,504
Total Operating Revenue	54,727,948	60,099,075	57,244,107	53,671,971	55,455,743	56,395,871	60,229,142
Capacity Fee							
Potable Water	301,600	211,500	201,550	771,134	644,184	305,950	307,400
Recycled Water	211,462	148,434	141,318	500,968	418,686	214,512	215,523
Sanitation	1,085,000	1,124,550	462,000	1,135,650	973,350	577,900	337,800
Total Capacity Fee	1,598,062	1,484,484	804,868	2,407,752	2,036,220	1,098,362	860,723
Standby Charge Revenue							
Replacement Fund	507,989	510,670	487,421	509,000	500,581	510,593	510,000
Interest Revenue	609,844	496,350	477,029	351,083	298,403	327,425	318,657
Other							
Rental Income	5,000	58,668	5,074	69,003	69,003	89,298	542,522
General 1% Tax Revenue	364,047	380,955	398,947	410,373	427,479	436,028	452,714
Rental Charge - Facilities & Vehicles	410,569	451,421	414,374	410,517	404,550	418,108	472,133
Miscellaneous	64,222	486,376	35,080	1,026,930	254,390	8,796,960	7,556,850
Total Other	843,838	1,377,420	853,475	1,916,823	1,155,422	9,740,394	9,024,219
Working Capital Drawn							
Operating/Capital Replacement Reserves	-	3,947,025	8,579,782	6,724,985	(860,528)	16,346,542	-
Rate Stabilization Reserve	-	-	-	2,700,000	2,700,000	-	-
Total Working Capital Drawn	-	3,947,025	8,579,782	9,424,985	1,839,472	16,346,542	-
Total Sources of Funds	58,287,681	67,915,024	68,446,682	68,281,613	61,285,841	84,419,187	70,942,742

Overall, the budget projects total uses of funds for operating, capital, debt service, and other expenses as shown on the following charts.

L V M W D
FY 2016-17 USES OF FUNDS
\$84.4 million



L V M W D
FY 2017-18 USES OF FUNDS
\$70.9 million



Projected operating expenses are expected to decrease in FY 2016-17 when compared to the prior year budget due to lower water sales, and then increase in FY 2017-18, primarily in the source of supply expense for potable water as a result of an anticipated increase in water sales. The major increase in capital projects is due to several large projects scheduled for the next two fiscal years, as detailed in the capital projects section.

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

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

	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 BUDGET	FY2015-16 EST. ACTUAL	FY2016-17 BUDGET	FY2017-18 BUDGET
Operating Expenses							
Potable Water	31,227,688	34,966,347	33,800,285	32,981,659	32,526,526	32,178,259	33,440,416
Recycled Water	2,942,091	3,118,757	4,530,225	4,267,195	3,000,574	2,965,331	3,002,826
Sanitation	10,235,070	10,721,903	10,679,781	11,437,984	10,688,531	11,521,676	11,833,697
Las Virgenes Operating Expenses	44,404,849	48,807,007	49,010,291	48,686,838	46,215,631	46,665,266	48,276,939
Less: Rental Charges-Facilities & Vehicles Repl.	(358,777)	(396,158)	(378,053)	(397,716)	(397,768)	(384,891)	(431,374)
Net	44,046,072	48,410,849	48,632,238	48,289,122	45,817,863	46,280,375	47,845,565
Add: JPA Revenue LV Sani Share	1,666,831	1,481,905	1,065,403	1,188,594	1,239,990	1,137,390	1,138,255
Total LV Operating Expenses	45,712,903	49,892,754	49,697,641	49,477,715	47,057,853	47,417,765	48,983,821
Non-Operating Expenses	949,943	592,780	782,679	156,470	115,555	105,220	230,259
Recycled Water Developer Reimbursement	0	0	0	0	0	0	0
Capital Projects							
Potable Water Construction Fund	263,533	2,992,134	2,928,594	1,439,646	1,274,011	1,680,161	328,856
Potable Water Replacement Fund	1,681,608	7,608,893	9,632,615	8,917,796	6,850,208	23,155,636	4,215,261
Recycled Water Construction Fund	9,289	(47,452)	41,494	1,086,666	375,116	1,401,255	6,681,160
Recycled Water Replacement Fund	244,497	160,851	1,088,977	818,132	1,061,689	1,366,636	50,479
Sanitation Construction	159,799	679,960	226,365	44,501	107,755	977,210	666,040
Sanitation Replacement	2,383,441	3,283,080	1,303,779	3,585,687	1,688,654	5,559,054	3,675,603
Total Las Virgenes	4,742,167	14,677,466	15,221,824	15,892,428	11,357,433	34,139,952	15,617,399
Debt Service - Revenue Bonds	2,755,950	2,752,024	2,744,538	2,755,000	2,755,000	2,756,250	2,752,500
Contribution to Working Capital	4,126,718	-	-	-	-	-	3,358,763
Total Uses of Funds	58,287,681	67,915,024	68,446,682	68,281,613	61,285,841	84,419,187	70,942,742

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.

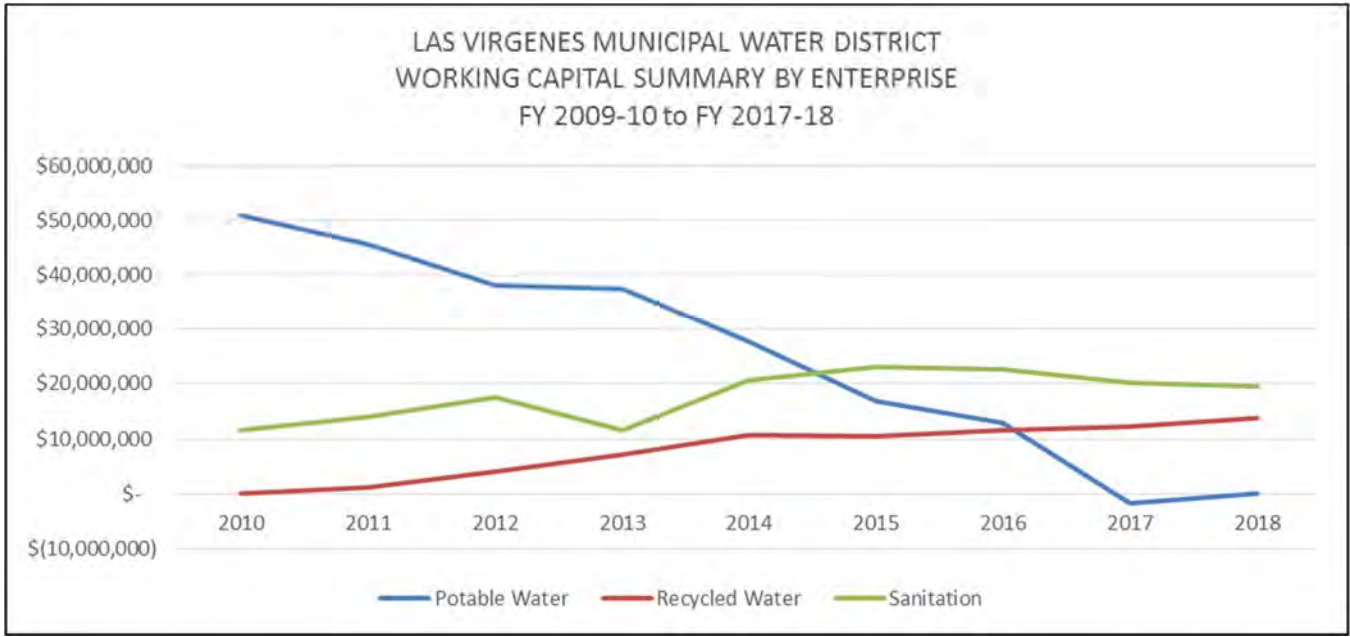
The following Table 3 shows changes in working capital for each of the District's three enterprises by operations, replacement and construction funds. The table includes a summary of debt service funds and the working capital reserve, which is a product of the Board-approved Financial Policies. Chart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

The table also shows that overall working capital is expected to decrease by \$16.3 million in FY 2016-17 due to major construction projects scheduled for the year. As a result of potable water sales, the District has not been fully recovering the fixed costs associated with providing potable water service. Newly approved potable water rates were designed to recover more of the fixed costs, but will be phased in over a 5-year period. 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 for capital projects, maintenance and debt service payments as projected in the approved 2015 financial plan. 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 FY17-18

	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		
	101	102	130	301	302	330	201	203	230		
Working Capital 6/30/2015	6,232,292	8,220,462	13,248,922	13,604,445	1,744,333	10,493,842	(2,874,269)	511,212	(700,448)	14,063,327	64,544,118
Operating Revenues(Expenses):											
Operating Revenues	32,104,454	4,931,629	17,179,670								54,215,753
Rental Income	69,003			0			0				69,003
Operating Expenses	(32,526,526)	(3,000,574)	(10,688,531)								(46,215,631)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				824,337		103,723					928,060
Interest Income	26,286	41,102	66,245	68,022	8,722	52,469	0	2,556	0	33,001	298,403
Other	(4,000)			782,233		0		254,390			1,032,623
Contributed Capital:											
Connection Fees							644,184	418,686	973,350		2,036,220
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				(6,850,208)	(1,061,689)	(1,688,654)	(1,274,011)	(375,116)	(107,755)		(11,357,433)
Transfer to Replacement	(4,671,171)	(1,808,634)	(4,884,470)	4,671,171	1,808,634	4,884,470					0
Transfer to Insurance Reserve	(455,503)	(175,300)	(3,482,827)							4,113,630	0
Transfer from Rate Stabilization	2,700,000							0	0	(2,700,000)	0
Working Capital 6/30/2016	3,383,365	8,208,685	11,439,009	13,100,000	2,500,000	12,000,000	(3,504,096)	811,728	(744,003)	15,509,958	62,704,646
Operating Revenues(Expenses):											
Operating Revenues	32,353,271	5,344,706	17,560,504								55,258,481
Rental Income	89,298			0			0				89,298
Operating Expenses	(32,178,259)	(2,965,331)	(11,521,676)								(46,665,266)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				840,824		105,797					946,621
Interest Income	12,041	41,043	57,195	65,500	12,500	60,000	0	4,679	0	74,467	327,425
Other	(100,879)			798,658		0					697,779
Contributed Capital:											
Connection Fees							305,950	214,512	577,900		1,098,362
Other:				7,800,000			248,600	748,360			8,796,960
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				(23,155,636)	(1,366,636)	(5,559,054)	(1,680,161)	(1,401,255)	(977,210)		(34,139,952)
Transfer to Replacement	(13,450,654)	(1,254,136)	(7,139,945)	13,450,654	1,254,136	7,139,945					0
Transfer to Insurance Reserve	(134,075)	(6,258)	(124,336)							264,669	0
Working Capital 6/30/2017	(10,025,892)	9,368,709	10,270,751	12,900,000	2,400,000	11,900,000	(4,629,707)	378,024	(2,052,875)	15,849,094	46,358,105
Operating Revenues(Expenses):											
Operating Revenues	35,730,530	5,413,853	17,946,504								59,090,887
Rental Income	101,475			441,047			0				542,522
Operating Expenses	(33,440,416)	(3,002,826)	(11,833,697)								(48,276,939)
Non-operating Revenues(Expenses):											
Stand-By Fee, Property Tax, Assessments				855,118		107,596					962,714
Interest Income	0	46,844	51,354	64,500	12,000	59,500	0	6,600	0	77,859	318,657
Other	(143,985)			817,233		0					673,248
Contributed Capital:											
Connection Fees							307,400	215,523	337,800		860,723
Other:				1,580,414			253,600	5,722,836			7,556,850
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				(4,215,261)	(50,479)	(3,675,603)	(328,856)	(6,681,160)	(666,040)		(15,617,399)
Transfer to Replacement	(556,949)	(38,479)	(5,052,682)	556,949	38,479	5,052,682					0
Transfer to Insurance Reserve	(138,861)	(6,482)	(128,776)							274,119	0
Working Capital 6/30/2018	(8,474,098)	11,781,619	11,253,454	13,000,000	2,400,000	11,600,000	(4,397,563)	(358,177)	(3,289,440)	16,201,072	49,716,867

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

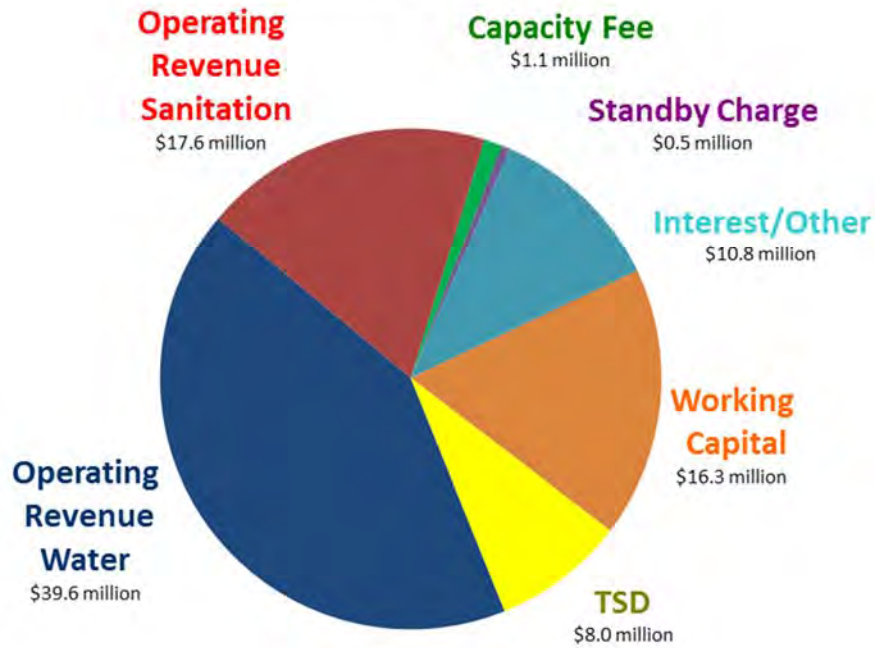


Las Virgenes – Triunfo Joint Powers Authority

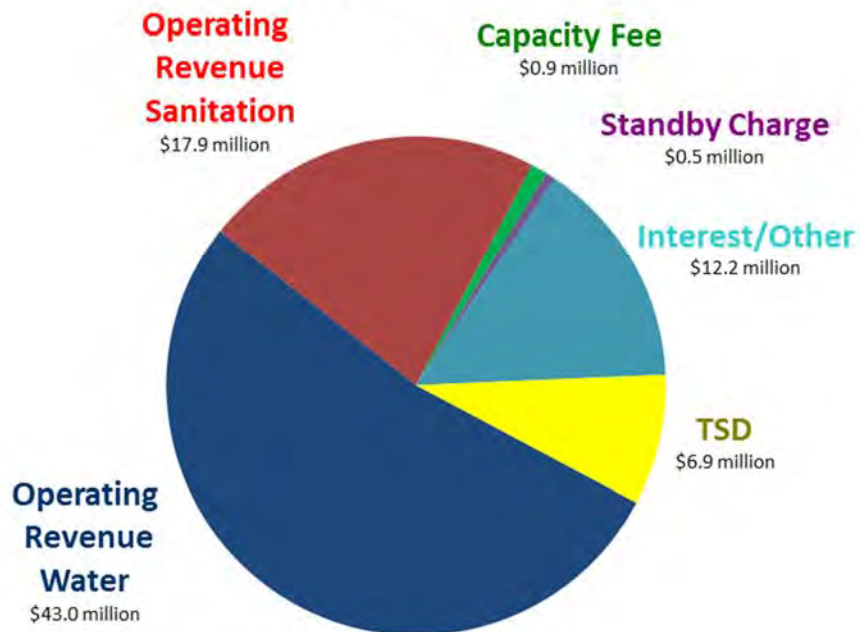
LVMWD partners with Triunfo Sanitation District (Ventura County) in a joint powers authority (JPA) for sanitation operations and capital projects. Because LVMWD is the administering agent of the JPA, looking at the combined sources and uses of funds shows the magnitude of what staff will be doing in 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 \$9.4 million in FY 2016-17 and \$10.4 million in FY 2017-18. The JPA budget, including operations and capital projects, is shown in a separate document for presentation to the JPA board. This total budget represents a 23% increase in FY 2016-17 over the previous fiscal year due to a larger capital projects budget. In FY 2017-18 the total budget represents a 14% decrease over the previous fiscal year as fewer capital projects are planned in that fiscal year.

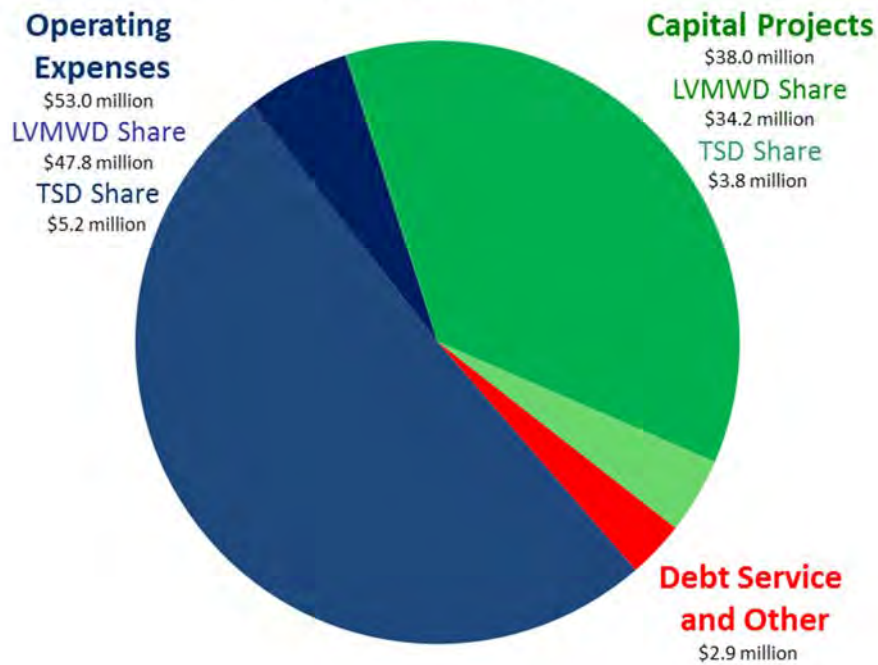
**LVMWD AND JPA
FY 2016-17 SOURCES OF FUNDS
\$93.9 million**



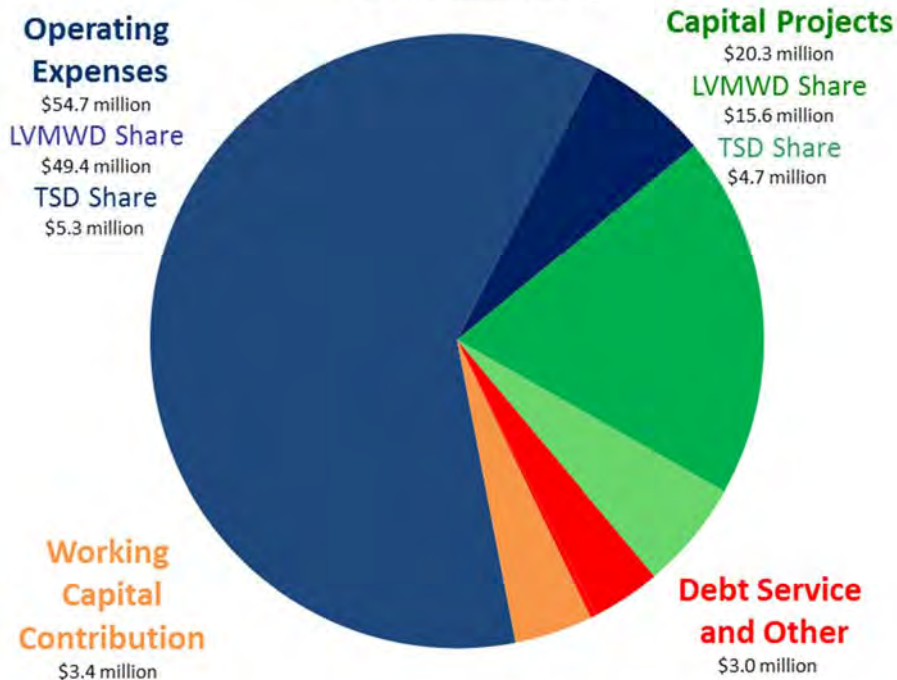
**LVMWD AND JPA
FY 2017-18 SOURCES OF FUNDS
\$81.4 million**



**LVMWD AND JPA
FY 2016-17 USES OF FUNDS
\$93.9 million**



**LVMWD AND JPA
FY 2017-18 USES OF FUNDS
\$81.4 million**



CHANGES IN BUDGET DOCUMENT

This budget document reflects implementation of the new Two-Year Budget format authorized by the Board on January 26, 2016.

MAJOR ISSUES

There are several current issues of major interest to the District that will consume significant staff time and effort in FY2016-17. These include the following:

- Continued Impact(s) of Statewide Drought Emergency
- Major Capital Projects
- Regulatory Issues
- Information Systems Master Plan Implementation

Continued Impact(s) of Statewide Drought Emergency

On May 9, 2016, Governor Brown issued an Executive Order calling for long-term improvements to local drought preparedness statewide. The State Water Resources Control Board responded by adopting emergency regulations on May 18, 2016 that recognize persistent yet less severe drought conditions throughout California. The new regulation requires urban water suppliers to ensure a three year water supply under drought conditions. It is based upon each agency's specific circumstances and will be in effect through the end of January 2017. This is a step back from the SWRCB's unprecedented top-down target setting approach in the previous year.

The fiscal implications of this latest Order are not yet known, but the District will continue to monitor the budgetary impact. The proposed budget assumes continued conservation, but these efforts are not expected to have a significant impact on water sales over the next two years as the majority of users have already complied with previously mandated reductions. The implementation of the District's Water Budget program at the beginning of 2016 is expected to result in a greater level of water use efficiency among all customers. As a result, potable water demand is expected to increase slightly as reflected in the proposed revenue projections.

Major Capital Projects

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 begin construction in FY15-16 and will continue into FY 2016-17. The design of the Calleguas – Las Virgenes potable water intertie is scheduled for FY16-17. This inter-tie will provide supply reliability and redundancy for both agencies. In addition, a Proposition 84 grant of \$1.9 M was awarded to the District for the project.

A major upgrade to the Supervisory Control and Data Acquisition (SCADA) communications system is scheduled for implementation in FY 2016-17. The upgrade will provide redundant data paths, reduce dependency on telephone company equipment, and will ensure business continuity and reliability of the SCADA system.

In the recycled water enterprise, 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 2016-17. This project is being funded by the City of L.A.

The Automatic Meter Reading/Automated Metering Infrastructure (AMR/AMI) Implementation Project is scheduled to begin in FY 2016-17, contingent upon approval of financing under the State Water Resources Control Board's Clean Water State Revolving Fund (CWSRF) loan program. As an eligible "Green Project", it may be qualified for principal loan forgiveness up to \$2.5M since it fits the "water efficiency" category. The project is an essential element of the recent transition to water budgets as it will provide customers with more timely information to manage their water use. It will also eliminate the need for contractual meter reading services. In addition, it will enhance leak detection, claims resolution related to billing disputes, personnel safety and greenhouse gas reduction efforts. An application for funding has been filed with the State.

Regulatory Issues

The National Pollution Discharge Elimination System (NPDES) Permit for the Tapia Water Reclamation Facility is expected to be renewed during the 2016-17 fiscal year. The District will need to continue its efforts to prevent major

and unnecessary cost increases for 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 of the NPDES Permit renewal brings several issues to light. The continued implementation of a multi-pronged strategy, including calling on ratepayers to voice their opinions, will be necessary to address the challenge.

Information Systems Master Plan Implementation

In 2015, the District completed an Information Systems Organizational Review and Master Plan. On June 9, 2015, staff presented the Board with the results, which included several organizational changes and a five-year Information Systems Master Plan. This effort is very important as it supports Strategic Plan Goal 4, Provide Excellent Service that Exceeds Customer Expectations, Objective 4.2, Utilize Technology to Improve Service Delivery. Recommendations included in the Master Plan are reflected in the proposed budget with \$500,000 in FY 2016-17 for information systems-related projects including an ERP Assessment, and \$480,000 in FY 2017-18 for information systems-related projects including Electronic Data Management and a CIS Application upgrade.

THE BUDGET PROCESS

Summary of Activity, January-June 2016

The budget process began in January 2016 when 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 it was incorporated into the FY 2016-18 two-year 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 meeting on March 22, 2016, the Board reviewed the major drivers and assumptions to be used in developing budget estimates. At the Board budget workshop meeting on April 18, the Board reviewed the preliminary budget for operating revenue and expenses, projected capacity fees and capital projects.

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

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

Basis of Revenue Estimates

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

The income from water sales is much more dependent on weather and the economy than on the number of customers or price of water. Because it is nearly impossible to predict weather conditions for the budget year, the District traditionally uses a three-year average of usage and current water rates to estimate budget year revenues. Over time this method has proven effective. However, due to the Governor's 2015 executive order to reduce water usage as a result of the persistent drought, and the State Water Resources Control Board emergency regulations; the District must consider whether any adjustments to its conservation efforts are required. For this budget cycle,

the District has complied with its mandated water reductions. No further reductions are built into the budget estimates.

The estimated revenue for recycled water is normally based upon a three-year average then increased slightly to recognize new recycled water customers added in the previous year. However, the view of the District is to promote conservation, even with recycled water. The revenue estimates for FY's 2016-18 were based on similar assumptions as the potable water estimates.

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

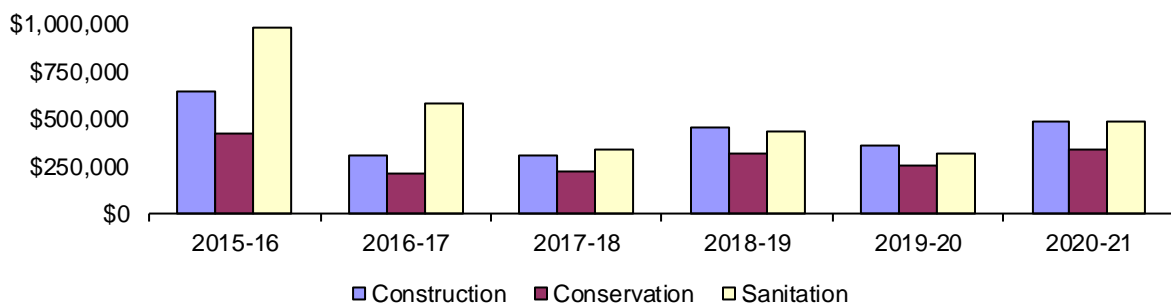
Other operating revenues, such as late fees, are minor and are based upon historical averages. Interest income, which is non-operating revenue, is based upon projected cash balances per fund factored by projected interest rate. The District receives a small amount of property tax that is dedicated to the replacement funds. Property tax is estimated by applying a projected growth factor each year.

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

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

Anticipated Capacity Fee Revenue

Fiscal Year	Construction	Conservation	Sanitation	Totals
2015-16	644,184	418,686	973,350	2,036,220
2016-17	305,950	214,512	577,900	1,098,362
2017-18	307,400	215,523	337,800	860,723
2018-19	448,050	314,138	435,200	1,197,388
2019-20	352,350	247,039	311,400	910,789
2020-21	478,500	335,490	478,100	1,292,090



Personnel Additions, Deletions or Reclassifications

There are no staffing changes proposed for Fiscal Years 2016-17 or 2017-18

Debt Obligations

In December 2009 the District retired the 1998 Revenue Bonds using 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 LVMWD received a rating of AA from Standard and Poor's. With this rating and beneficial 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
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	2,400,000	353,825	2,753,825
2022	2,480,000	272,975	2,752,975
2023	2,580,000	174,075	2,754,075
2024	2,695,000	58,513	2,753,513
	<u>\$18,820,000</u>	<u>\$3,209,813</u>	<u>\$22,029,813</u>

FY 2016-17:

Sanitation Replacement	67.00%	\$1,846,688
Sanitation Construction	33.00%	\$909,563

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 \$6.78 million and debt service was \$2.74 million, for a ratio of 2.47. 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, enabling the allocations to be updated for FY2016-17. 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 impacts of projected revenues, 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 the District is adequately prepared financially to meet ongoing cash flow needs and unforeseen events, emergencies and opportunities.

Many capital improvement projects span multiple fiscal years from design through construction, 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 \$16.3 million in FY2016-17 due to major construction projects during the year. 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 2015 financial plan, for future capital projects, maintenance and debt service payments. Construction funds for all three enterprises continue to decrease due to significant reductions in connection fees resulting from projected decreases in development within the District. In FY 2017-18 there are fewer planned projects, therefore a positive overall contribution of \$3.4 million is projected.

Budget Basis and Level of Budgetary Control

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

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

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 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 it 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 such requests come to the Board in the form of change orders.

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

Proposition 4 (Gann) Appropriation Limit

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

FISCAL YEARS 2016-17 AND 2017-18 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 detailed design for the 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.

- Promote customer engagement in managing water use through water budgets.
- Implement focused outreach for inefficient water users.
- Refine and update customer data for water budgets.
- Enhance participation in regional and District-administered conservation programs.
- Evaluate “customer portal” or “engagement platform” to communicate water use with customers.
- Implement the Automatic Meter Reading/Advanced Metering Infrastructure (AMR/AMI) Project:
 - Secure a Clean Water State Revolving Fund (CWSRF) loan to fund the project.
 - Release a Request for Proposals (RFP) to select the equipment vendor.
 - Evaluate integration of AMR/AMI customer portal into Infinity Link.

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 the expansion of Westlake Filter Plant and modernization of Westlake Pump Station.
 - Following completion of construction at the Westlake Filter Plant and Pump Station, enhance the landscaping at both sites.
 - Continue to update the community on the benefits and progress of the Program using all forms of communication media.
- Complete a study of the potable water system focused on optimizing disinfection levels throughout the system and minimizing the potential for nitrification.
- Reevaluate the SCADA communication project and revise the plans and specifications accordingly.
- Develop a plan of action for the conversion and replacement of the District’s SCADA system field components (PLCs), modernizing obsolete equipment.

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).

- Explore the viability of construction an additional 4 to 5 megawatts of solar power generation capacity in the North Canyon, utilizing the REC-BCT tariff to offset energy usage at other JPA facilities.

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

- Complete the rehabilitation of Digester No. 1 and begin the rehabilitation of Digester No. 2.
- Investigate and report to the Board the possibility of a fats, oils and grease (FOG)/food waste digester feed program.
- Complete construction of a 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.

- Complete the research project with Pepperdine University to address the impact and control of invasive species on the 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 design of the Woodland Hills Country Club recycled water system extension.
- 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.

- Following completion of the Basis of Design Report and identification of preferred option, begin the process of interagency negotiation, financial analysis, funding identification, detailed preliminary design, CEQA analysis and public outreach for the project.

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

- Monitor local city and county MS4 permit activities.
- Explore the possibility of implementing a pilot program for low-flow diversion to the sanitary sewer with Los Angeles County Department of Public Works and the City of Agoura Hills.

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.

- Present an annual review of the Investment Policy and Cash and Investment positions to the Board.

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

- Complete the plans and obtain City approvals for the rehabilitation of Building No. 1 for medical suites to maximize the District's return.
- Pursue Proposition 1 funding opportunities to offset the cost of recycled water projects, including those related to seasonal storage.
- Complete a capacity fee study to ensure that new construction is paying its fair share for system improvements.
- Conduct a formal RFP process to ensure procurement of cost effective banking services that not only maintain the high quality of cash management to support all District departments, but to also to continue technological enhancements that will further improve the payment process for our customers and businesses.

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, CAFR, and PAFR 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.

- Continue to evaluate important District operations to ensure that sufficient internal controls are employed to minimize potential financial risk.
- Implement an Ergonomic Chair Replacement Program

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.

Objective 3.6 Maximize use of technology to promote efficiency and improved customer experience.

- Implement the Information Systems Master Plan:
 - Complete JD Edwards Post Implementation Evaluation Review (PIER) / ERP Assessment Project.
 - Assess the current Agenda Management system.
 - Assess/replace the Board room audio/video conferencing system.
 - Assess options for electronic document management system.
 - Assess improvements for facility access controls.
 - Complete CIS Application PIER with focus on adding functionality and identifying additional customer-focused features
 - Develop a GIS roadmap.

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.

- Update Customer Service Procedure Handbook sections pertaining to water budget implementation.
- Evaluate billing enhancements: billing transfers, consolidated billing and automatic owner move-ins/outs.
- Evaluate integration of online billing, presentment and credit card payments using Infinity Link and vendors affiliated with current Customer Information System (CIS) platform.
- Implement a centralized customer portal to access billing, make payments and view historical water use information.
- Conduct a business process review to evaluate billing and customer interaction workflow.

Objective 4.2 Utilize technology to improve service delivery.

- Evaluate automatic customer notifications for payment due dates, rain forecast, shutdowns and important advisories
- Evaluate use of smart devices to access billing, make payments and view historical water use information.

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

- Continue with customer satisfaction surveys for field service calls.
- Implement an optional post-web experience survey for website visitors.

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.
- Update Administrative Policies related to HR to ensure compliance and sound workplace practices.
- Negotiate successor MOUs to promote positive labor relations.

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

- Continue utilizing recruiting strategies that attract a qualified and diverse talent pool.

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

- Continue to promote and educate on diversity in the workplace.
- Assist in organizational development through improved training and professional development.

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

- Complete the various rehabilitation/replacement projects identified in the Fiscal Year 2016-17 and 2017-18 Budget Plan and Infrastructure Investment Plan.

Objective 6.2 Develop comprehensive maintenance management and replacement programs.

- Complete the AMMS post implementation evaluation review (PIER) as identified in the Information Systems Master Plan.

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.

- Implement the lighting retrofit proposals identified by Energy Network's energy audit including applying for SCE rebates.

Objective 6.4 Promote science based programs with regulatory agencies.

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.

- Sponsor community forums on key water and wastewater issues.
- Conduct tours of MWD, District and JPA facilities.
- Maintain a presence at key community events.
- Update and enhance the website to facilitate access to District information
- Expand the use of social media
- Engage ratepayers and various community groups to advocate for a reasonable permit for the Tapia Water Reclamation Facility

Objective 7.2 Promote water education programs.

- Educate customers on efficient water use.
- 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

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 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 interactions 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 the Association of Water Agencies of Ventura County,
- Continue to participate in the WaterReuse Association and Research Foundation's potable reuse initiatives to promote community awareness and research for potable reuse.

LAS VIRGENES MUNICIPAL WATER DISTRICT FINANCIAL BRIEF

SOURCES OF FUNDS

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
All Funds	58.9	59.5	68.1	70.9
Working Capital Drawn	9.4	1.8	16.3	0.0
Total	68.3	61.3	84.4	70.9

Difference between 16-17 budget and 15-16 estimated actual:

*Increase in Operating Revenues from implementation of Potable Water, Recycled Water, and Sanitation rate adjustments approved in the 2015 Rate Study.
Receipt of Grant funds, loan proceeds and other reimbursements for Capital Projects.*

Difference between 16-17 budget and 15-16 budget:

*Increase in Operating Revenues from implementation of Potable Water, Recycled Water, and Sanitation rate adjustments approved in the 2015 Rate Study.
Receipt of Grant funds, loan proceeds and other reimbursements for Capital Projects.*

Difference between 17-18 budget and 16-17 budget:

*Projected revenue increases from 2015 rate study.
Receipt of other funds Capital Projects is anticipated.*

USES OF FUNDS

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
All Funds	68.3	61.3	84.4	67.6
Contribution to Working Capital	0.0	0.0	0.0	3.3
Net	68.3	61.3	84.4	70.9

Difference between 16-17 budget and 15-16 estimated actual:

Increase due to scheduled Capital Projects.

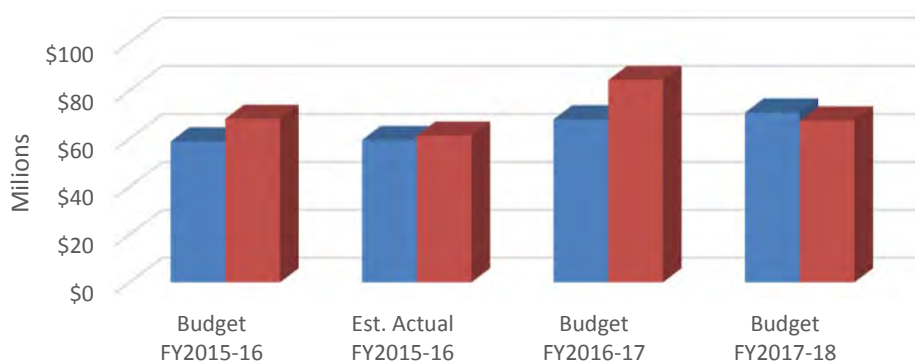
Difference between 16-17 budget and 15-16 budget:

Increase due to scheduled Capital Projects.

Difference between 17-18 budget and 16-17 budget:

Lower scheduled Capital Projects.

LVMWD Sources and Uses of Funds



OVERALL OPERATING REVENUE

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
All Funds	53.7	55.5	56.4	60.2

Difference between 16-17 budget and 15-16 estimated actual:

Increase in Operating Revenues from implementation of Potable Water, Recycled Water, and Sanitation rate adjustments approved in the 2015 Rate Study.

Difference between 16-17 budget and 15-16 budget:

Increase in Operating Revenues from implementation of Potable Water, Recycled Water, and Sanitation rate adjustments approved in the 2015 Rate Study.

Difference between 17-18 budget and 16-17 budget:

Increase in Operating Revenues from implementation of Potable Water, Recycled Water, and Sanitation rate adjustments approved in the 2015 Rate Study.

OVERALL OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
All Funds Operating Expense	49.5	47.1	47.4	47.8
All Funds Depreciation	9.2	9.0	9.2	10.2
Total All Funds	58.7	56.1	56.6	58.0

Difference between 16-17 budget and 15-16 estimated actual:

Increased operating expenses are primarily due to an increase in share of JPA expenses and an increase in allocated G&A expenses.

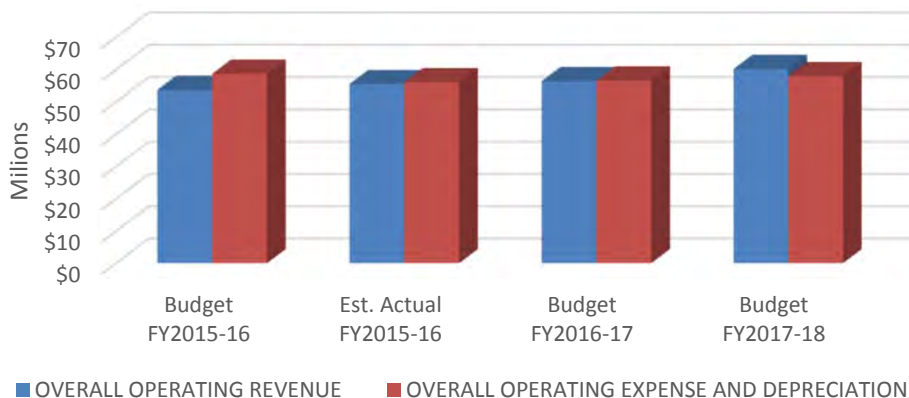
Difference between 16-17 budget and 15-16 budget:

Decreased operating expenses are primarily due to a reduction in Conservation expenses from the completion of the MWD turf replacement program.

Difference between 17-18 budget and 16-17 budget:

Increased operating expenses are primarily due to an increase in share of JPA expenses and an increase in supply purchases of MWD water.

LVMWD Operating Results - All Funds



POTABLE WATER OPERATING REVENUE

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
Potable Water	30.0	32.1	32.4	35.7

Difference between 16-17 budget and 15-16 estimated actual:

Increase in Operating Revenues from implementation of rate adjustments.

Difference between 16-17 budget and 15-16 budget:

*Increase in Operating Revenues from implementation of rate adjustments.
Increase in water sales due to increased customer demand.*

Difference between 17-18 budget and 16-17 budget:

*Increase in Operating Revenues from implementation of rate adjustments.
Increase in water sales due to increased customer demand.*

POTABLE WATER OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
Potable Water Operating Exper	33.0	32.5	32.2	33.4
Potable Water Depreciation	4.4	4.4	4.7	5.6
Total Potable Water	37.4	36.9	36.9	39.0

Difference between 16-17 budget and 15-16 estimated actual:

Decreased operating expenses are primarily due to a reduction in Conservation expenses from the completion of the MWD turf replacement program.

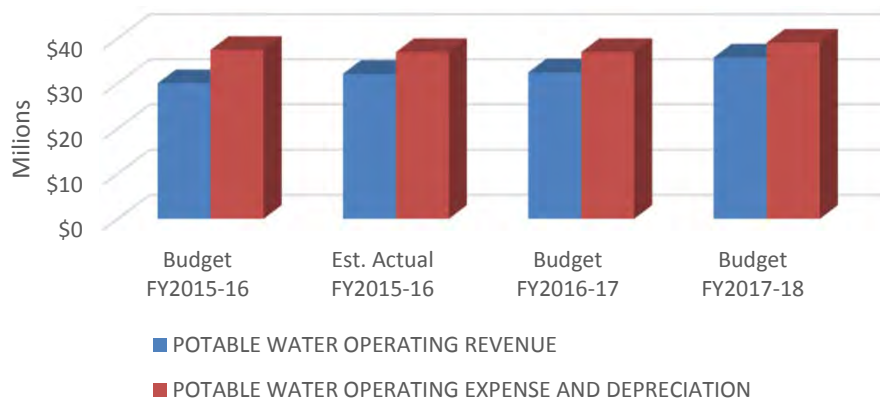
Difference between 16-17 budget and 15-16 budget:

Decreased operating expenses are primarily due to a reduction in Conservation expenses from the completion of the MWD turf replacement program.

Difference between 17-18 budget and 16-17 budget:

Increased operating expenses are primarily due to an increase in supply purchases of MWD water.

**LVMWD
Potable Water**



RECYCLED WATER OPERATING REVENUE

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
Recycled Water (Per Working Capital Analysis p.A-4)	6.6	6.2	6.5	6.6

Difference between 16-17 budget and 15-16 estimated actual:
Increase in Operating Revenues from implementation of rate adjustments.
Increase in water sales due to increased customer demand.

Difference between 16-17 budget and 15-16 budget:
Increase in Operating Revenues from implementation of rate adjustments.
Increase in water sales due to increased customer demand.

Difference between 17-18 budget and 16-17 budget:
Increase in Operating Revenues from implementation of rate adjustments.
Increase in water sales due to increased customer demand.

RECYCLED WATER OPERATING EXPENSE AND DEPRECIATION

(in Millions)

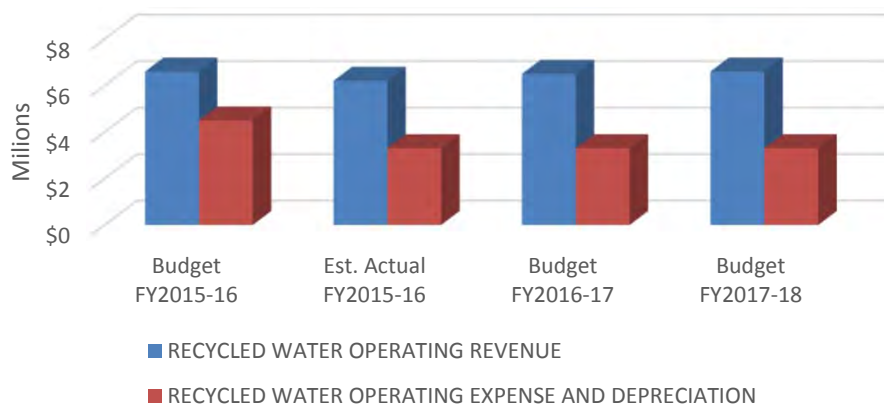
	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
Recycled Water Operating Expense	4.3	3.0	3.0	3.0
Recycled Water Depreciation	0.2	0.3	0.3	0.3
Total Recycled Water	4.5	3.3	3.3	3.3

Difference between 16-17 budget and 15-16 estimated actual:
Slightly lower source of supply, operating expenses.

Difference between 16-17 budget and 15-16 budget:
Slightly lower source of supply, operating expenses.
Significant reduction in anticipated Potable Water Supplement.

Difference between 17-18 budget and 16-17 budget:
No significant changes.

LVMWD Recycled Water



SANITATION OPERATING REVENUE

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
Sanitation	17.1	17.2	17.6	17.9

Difference between 16-17 budget and 15-16 estimated actual:

Increase in Operating Revenues from implementation of rate adjustments.

Difference between 16-17 budget and 15-16 budget:

Increase in Operating Revenues from implementation of rate adjustments.

Difference between 17-18 budget and 16-17 budget:

Increase in Operating Revenues from implementation of rate adjustments.

SANITATION OPERATING EXPENSE AND DEPRECIATION

(in Millions)

	FY2015-16 Budget	FY2015-16 Est. Actual	FY2016-17 Budget	FY2017-18 Budget
Sanitation Operating Expense	11.4	10.7	11.5	11.8
Sanitation Depreciation	4.7	4.3	4.2	4.3
Total Sanitation	16.1	15.0	15.7	16.1

Difference between 16-17 budget and 15-16 estimated actual:

Higher operating expenses are primarily due to vacant position that are filled in 16-17.

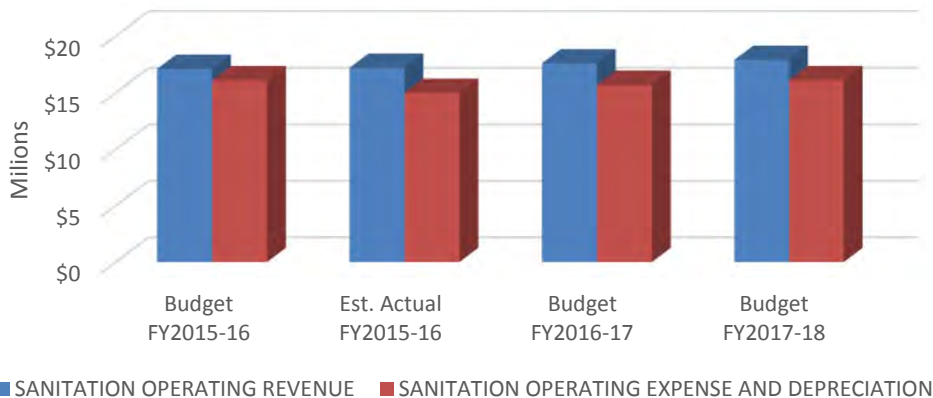
Difference between 16-17 budget and 15-16 budget:

Operating expenses are slightly higher.

Difference between 17-18 budget and 16-17 budget:

Operating and Depreciation expenses are slightly higher.

**LVMWD
Sanitation**



CAPITAL PROJECTS

(in Millions)

	FY2015-16 <u>Budget</u>	FY2015-16 <u>Est. Actual</u>	FY2016-17 <u>Budget</u>	FY2017-18 <u>Budget</u>
All Funds	15.9	11.4	34.1	15.6

Difference between 16-17 budget and 15-16 estimated actual:

A significant number of projects are scheduled for FY16-17, including AMR Implementation, CMWD Interconnection, Westlake Filtration Plant and Pump Station, Twin Lakes Pump Station, SCADA System, Centrate Equalization Tank, Recycled Water Storage, Woodland Hills RW pipeline, Building #1 Tenant Improvements, Tapia Process Air Improvements.

Difference between 16-17 budget and 15-16 budget:

A significant number of projects are scheduled for FY16-17, including AMR Implementation, CMWD Interconnection, Westlake Filtration Plant and Pump Station, Twin Lakes Pump Station, SCADA System, Centrate Equalization Tank, Recycled Water Storage, Woodland Hills RW pipeline, Building #1 Tenant Improvements, Tapia Process Air Improvements.

Difference between 17-18 budget and 16-17 budget:

Fewer projects scheduled for FY 17-18.

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-21)
Capacity Fees, Standby Charge, Interest (Page AP-12, A-6)
Employees (Page B-7)
Capital Assets: Headquarter Building, Operations Building (Also See Below)

Operating Indicators: Major Accomplishments and Goals (Page A-19 to A-24)
Operating expenses for Potable Water, Recycled Water and Sanitation (Page AP-22, A-8)
Service Connections per Employee (Page AP-29)
% of Total Tax Collection to Levy (Page AP-27)
% of Total Assessed Value to Estimated Value of Taxable Property (Page AP-26)
Number of Customers Served (Page AP-24)
% of Principal Customers to Total Operating Revenue (Page AP-31)
Resource Conservation and Public Outreach Programs (Page AP-1 to AP-5)
Operating Revenues/Expenses Comparison to other Agencies (AP-32)
Ratio of Annual Debt Service (Page AP-23)
Financial Reporting and Budget Awards from GFOA and CSMFO for FY15-16

Potable Water Operations

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

Capital Assets:	2011	2012	2013	2014	2015
Water Main (miles)	383.6	384.5	387.1	389.1	389.3
Fire Hydrants (#)	3,138	3,147	3,154	3,167	3,172
Valves (#)	4,419	4,434	4,452	4,477	4,485
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-18)
Potable Water Operating Expense Per Capita (Page AP-18)

	2011	2012	2013	2014	2015
New Connections	15	14	51	18	15
Water Main Leak Repairs	28	56	39	47	83
Water Meter Replaced (#)	2,428	3,276	64	34	76
Average Daily Consumption (thousands of gallons)	16,954	18,577	19,879	21,310	18,132

Recycled Water Operations

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

Capital Assets:

	2011	2012	2013	2014	2015
Recycled Water Main (miles)	65.5	65.9	65.9	66.2	66.2
Valves (#)	344	341	342	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-19)
 Recycled Water Operating Expense Per Capita (Page AP-19)

	2011	2012	2013	2014	2015
Recycled Water Acre Feet Billed	4,086	4,492	5,051	5,722	4,954

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:

	2011	2012	2013	2014	2015
Sanitary Sewers (miles)	56.2	56.2	56.1	56.9	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-20)
 Sanitation Operating Expense Per Capita (Page AP-20)

	2011	2012	2013	2014	2015
Average Daily Sewage Treatment (thousands of gallons)	8,053	7,610	7,579	7,281	6,397



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Las Virgenes Municipal Water District
California**

For the Fiscal Year Beginning

July 1, 2015

A handwritten signature in black ink, appearing to read "Jeffrey R. Emmer".

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, 2015**. 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.

*California Society of
Municipal Finance Officers*

Certificate of Award

*Operating Budget Excellence Award
Fiscal Year 2015-2016*

Presented to the

Las Virgenes Municipal Water District

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

February 23, 2016



Jesse Takahashi

*Jesse Takahashi
CSMFO President*

Michael Gomez

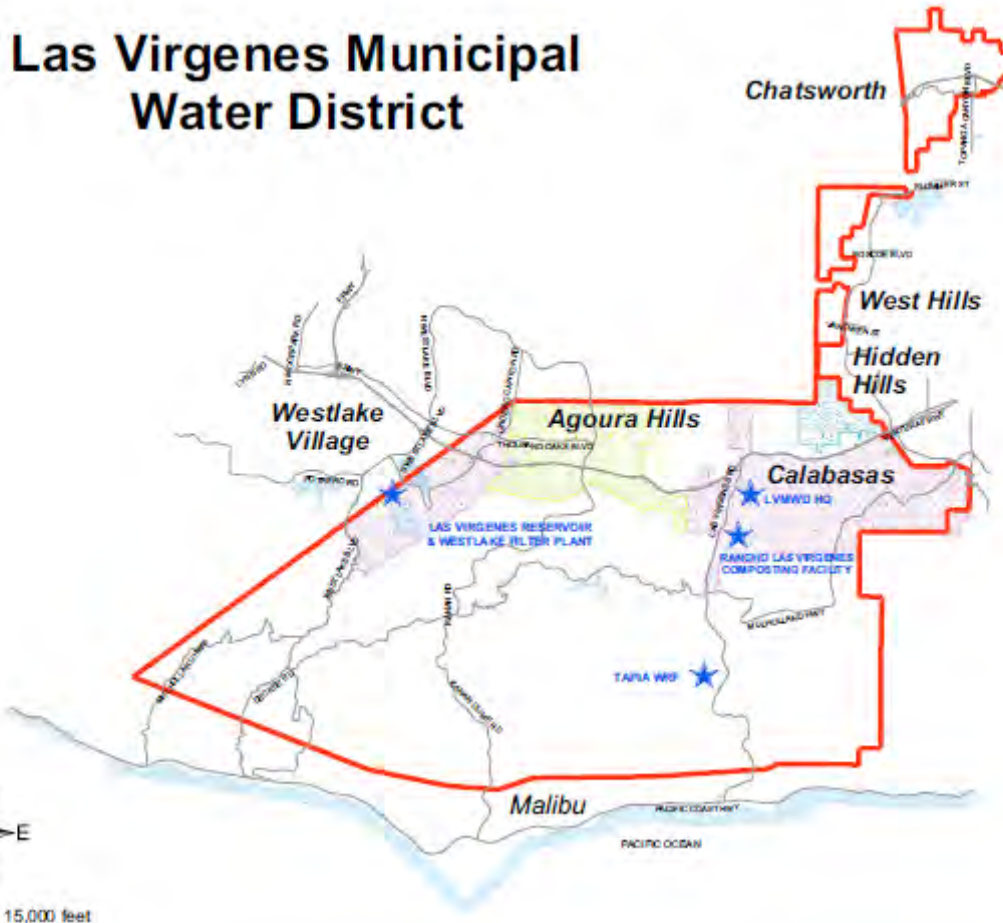
*Michael Gomez, Chair
Professional Standards and
Recognition Committee*

Dedicated Excellence in Municipal Financial Reporting

DISTRICT PROFILE

Background

Las Virgenes Municipal Water District (LVMWD) is a California Special District formed by local residents in 1958 to secure a reliable source of high-quality water for the portion of Los Angeles County located between the City of Los Angeles boundary at the west end of the San Fernando Valley, to the Ventura County line to the west and north, and south to the Santa Monica Mountains range that rise above Malibu. The District was created during a drought that saw local wells run dry. LVMWD rose from a grassroots effort to find a water supply without annexing to the City of Los Angeles. Upon its creation by voters, the District sought, and ultimately achieved annexation to the Metropolitan Water District of Southern California, which 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 facilities to the list of recycled water irrigation customers. In 1982, Tapia grew to a capacity of eight million gallons per day. That same year, a farm was created on District lands at Rancho Las Virgenes, providing 91 acres for the injection of biosolids extracted from wastewater processed at Tapia, diverting those materials from landfills.

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

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

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

Services Today

Las Virgenes Municipal Water District has grown considerably from its modest beginnings, today providing water, wastewater, recycled water and biosolids composting services to 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 25 storage tanks, 24 pumping stations, and some 396 miles of main water lines; a recycled water system comprised of three storage tanks, four pumping stations, two reservoirs and 66 miles of water line; and a sanitation system with 2 lift stations and 56 miles of trunk sewer lines.

LVMWD serves approximately 20,000 acre-feet of potable water annually and nearly 5,000 acre-feet of recycled water (one acre-foot = 325,900 gallons). The Tapia WRF receives and treats 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 or adjacent to the Santa Monica Mountains, with their associated rugged craggy terrain; wildlife habitat, mountain and ocean views; and moderate Mediterranean climate. Open space and recreational opportunities abound, with considerable local acreage. Nearly forty percent of the LVMWD service area is permanently dedicated as national and state parkland or privately held open space. Numerous beaches lie within minutes of any location in the area. Varied academic institutions are proximate and easily accessible, including Pepperdine University's Malibu campus; California Lutheran University in Thousand Oaks; California State University, Northridge; California State University, Channel Islands; along with junior colleges; Moorpark College and Pierce College.

The LVMWD service area contains some of the highest assessed values for property in Los Angeles County. 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 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.

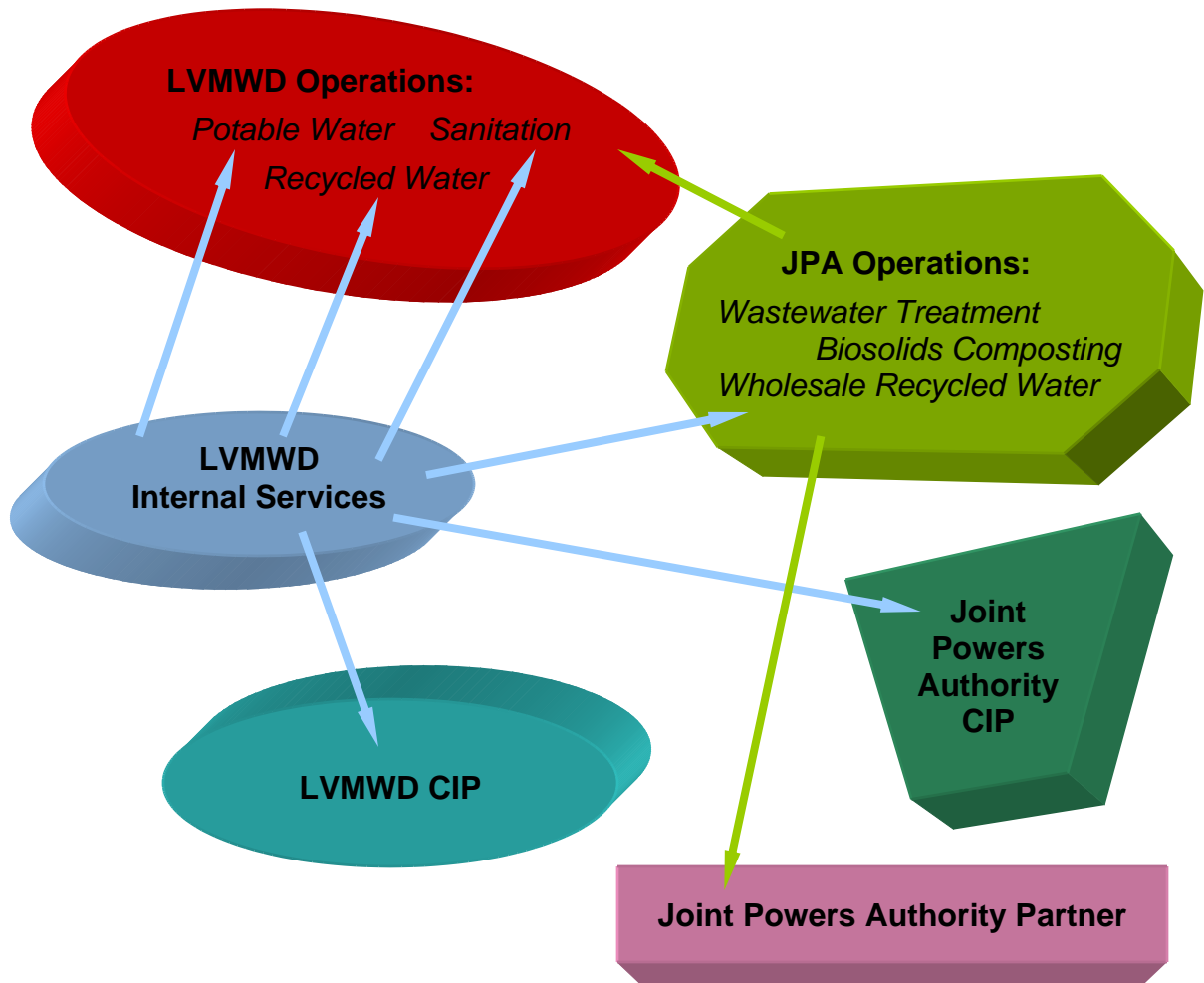
Capital Project Replacement Funds are used to account for replacement of existing assets and infrastructure that benefit existing customers. Rates charged customers (via a transfer of funds from the operations funds) and grant revenues are the primary revenue sources for these funds.

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



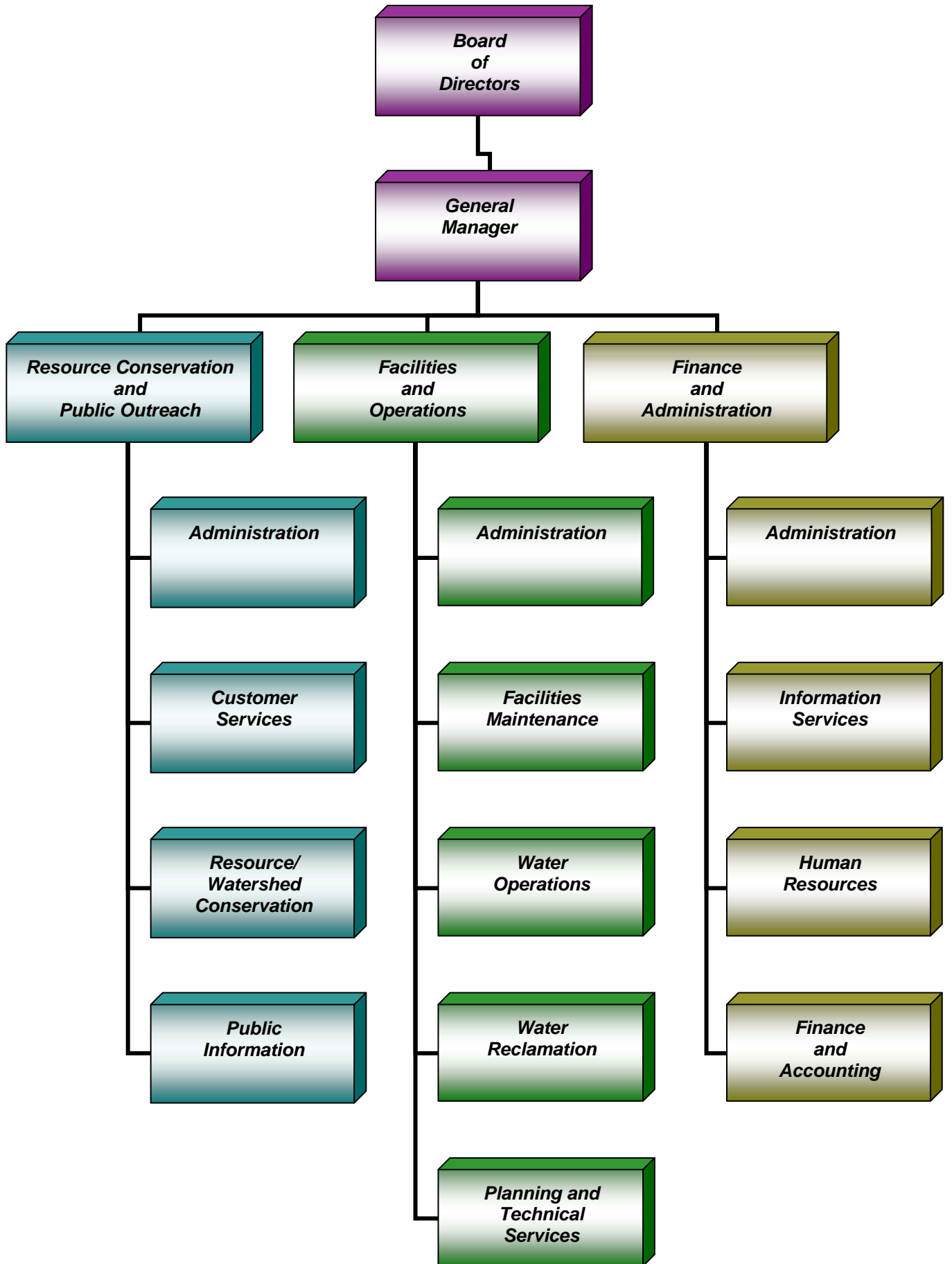
The Operations budget section includes three enterprises – Potable Water, Recycled Water and Sanitation. The Sanitation budget includes costs/revenues specifically identifiable to Las Virgenes sanitation customers and an allocation from the Joint Powers Authority operations.

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 2016-17 - FY 2017-18

Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	BOARD & GENERAL MANAGER							
701121	Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
TOTAL GENERAL MANAGER		2.0	2.0	2.0	2.0	2.0	2.0	2.0

Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	RESOURCE CONSERVATION & PUBLIC OUTREACH							
701210	Administration	2.0	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	1.0
701221	Customer Service Operations	15.0	15.0	15.0	15.0	15.0	16.0	16.0
701226	Customer Service Programs	3.0	3.0	3.0	3.0	3.0	3.0	3.0
701223	Resource/Watershed Conservation	3.0	3.0	3.0	4.0	2.0	3.0	3.0
701230	Public Information	3.0	3.0	3.0	3.0	3.0	3.0	3.0
TOTAL RESOURCE CONSERVATION & PUBLIC OUTREACH		27.0	27.0	27.0	28.0	26.0	28.0	28.0

Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
701320	Facilities Maintenance-Admin	1.2	1.2	1.2	0.7	0.7	0.7	0.7
701326	Electrical/Instrumentation-Maint	6.0	6.0	6.0	7.0	7.0	7.0	7.0
701321	Facilities Maintenance-Maint	8.0	8.0	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	1.0
701330	Water Division-Admin	0.8	0.8	0.8	0.3	0.3	0.3	0.3
701331	Water Treatment & Production	11.0	11.0	11.0	11.0	10.0	11.0	11.0
701322	Construction	7.0	7.0	7.0	6.0	6.0	6.0	6.0
701340	Reclamation Division-Admin	3.0	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	6.0
701342	Reclamation Division-Treatment	9.0	9.0	9.0	8.0	8.0	8.0	8.0
701343	Reclamation Division-Composting	6.0	6.0	6.0	7.0	6.0	7.0	7.0
701350	Technical Services Division	8.0	8.0	8.0	9.0	7.0	9.0	9.0
TOTAL FACILITIES & OPERATIONS		69.0	69.0	69.0	69.0	65.0	69.0	69.0

Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	FINANCE & ADMINISTRATION							
701410	Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
701420	Information Systems	6.0	6.0	6.0	6.0	5.0	6.0	6.0
701430	Human Resources/Risk Mgmt	2.0	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	9.0
TOTAL FINANCE & ADMINISTRATION		19.0	19.0	19.0	19.0	18.0	19.0	19.0

TOTAL AGENCY STAFF POSITIONS		117.0	117.0	117.0	118.0	111.0	118.0	118.0
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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 repayment 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



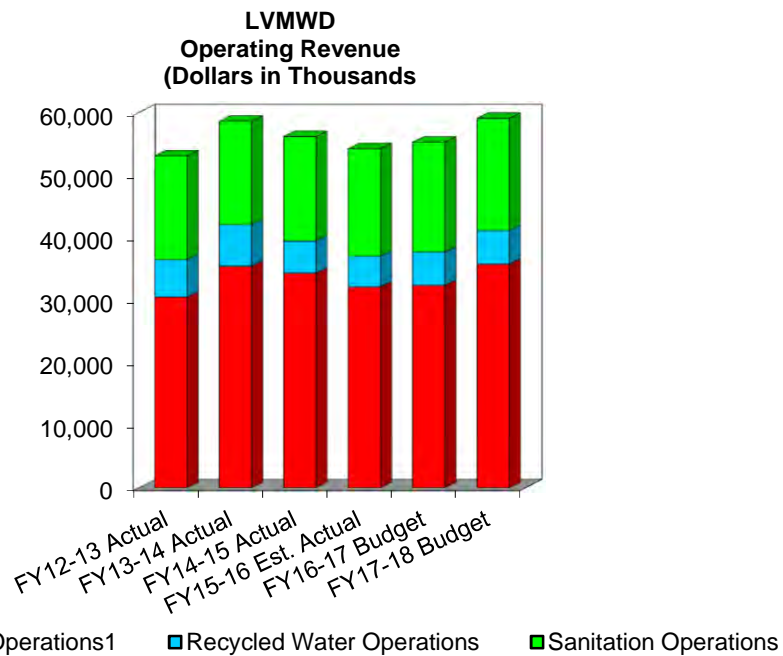
OPERATIONS



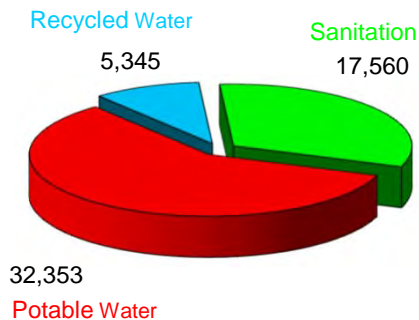
Las Virgenes Municipal Water District
Operating Revenue
(Dollars in Thousands)

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Potable Water Operations¹	30,472	35,402	34,306	32,104	32,353	35,730
Recycled Water Operations	6,002	6,663	5,147	4,932	5,345	5,414
Sanitation Operations	16,587	16,552	16,726	17,180	17,560	17,946
Total Operating Revenue	53,061	58,617	56,179	54,216	55,258	59,090

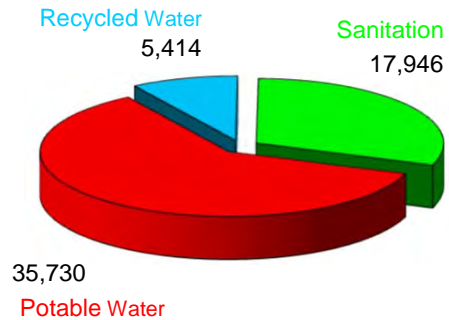
¹ includes Water Conservation Revenue



**LVMWD
FY 2016-17 Operating Revenue
(Dollars in Thousands)**



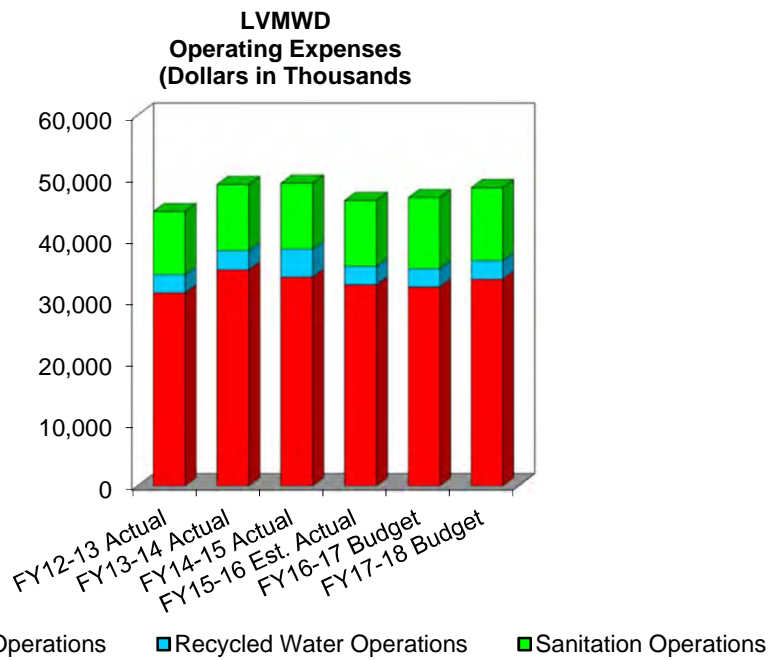
**LVMWD
FY 2017-18 Operating Revenue
(Dollars in Thousands)**



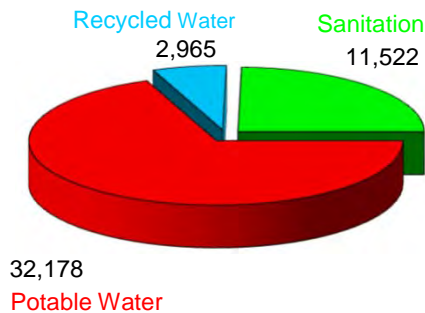
Las Virgenes Municipal Water District
Operating Expenses
(Dollars in Thousands)

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Potable Water Operations	31,228	34,965	33,800	32,527	32,178	33,440
Recycled Water Operations	2,942	3,119	4,530	2,999	2,965	3,003
Sanitation Operations	10,235	10,722	10,680	10,689	11,522	11,834
Total Operating Expenses	44,405	48,806	49,010	46,215	46,665	48,277

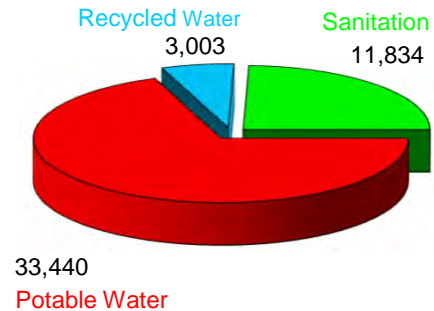
¹ includes Water Conservation Expenses



**LVMWD
FY 2016-17 Operating Expenses
(Dollars in Thousands)**



**LVMWD
FY 2017-18 Operating Expenses
(Dollars in Thousands)**



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4000 Water Sales	\$29,944,258	\$34,503,482	\$30,273,051	\$25,910,393	\$28,944,504	\$31,552,243	\$34,954,724
4151 Conservation Violation Charge	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0
4152 Penalty for Unsustainable Wtr Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4155 Temporary Meter Fees	2,300	2,850	2,800	2,600	2,100	2,600	2,600
4160 Late Payment Fees	113,070	105,496	100,702	116,500	110,000	116,500	116,500
4170 Water Usage - Accidents	20,215	36,761	17,647	20,100	26,350	27,100	28,250
4175 PW Supplement to RW	199,500	544,500	1,347,267	1,825,170	879,600	481,328	486,956
4176 PW Suppl RW-Prior Yr Adj	0	0	1,337,357	0	0	0	0
4215 RW Sales - Calabasas	737,070	796,390	605,493	625,214	673,000	724,000	752,000
4220 RW Sales - LV Valley	242,633	352,045	312,673	294,687	288,000	308,000	322,000
4225 RW Sales - Calabasas MWD	1,682,681	1,715,933	1,359,377	1,397,270	1,350,000	1,400,000	1,384,000
4230 RW Sales - Western	2,684,068	3,070,348	2,289,610	2,448,640	2,083,000	2,280,000	2,334,000
4260 Sanitation Service Fees	16,323,650	16,292,740	16,463,845	16,838,000	16,916,000	17,293,000	17,679,000
4270 Consol Sewer District Fees	230,040	230,040	232,170	236,004	232,170	236,004	236,004
4400 MWD Conser Credit	44,700	58,024	1,074,630	2,000,000	2,000,000	0	0
4421 Prop 50 - IRWMP	0	4,466	0	0	0	37,000	0
4505 Other Income from Operations	836,932	904,095	760,082	768,799	711,029	800,706	794,853
TOTAL OPERATING REVENUES	\$53,061,117	\$58,617,170	\$56,178,704	\$52,483,377	\$54,215,753	\$55,258,481	\$59,090,887
SOURCE OF SUPPLY							
5000 Purchased Water - MWD	18,617,487	21,659,693	20,059,835	16,096,069	17,512,221	17,557,749	18,656,387
5054 Draw from Reservoir	921,657	1,230,611	838,895	1,517,040	801,760	1,342,388	1,363,381
5100 Purchased Water - JPA RWTR	2,218,255	2,052,560	1,508,136	1,761,572	1,665,136	1,664,596	1,654,203
5105 Purchased Water - Ventura Co.	269,633	276,542	268,101	304,888	281,000	298,115	323,792
5110 Purchased Water - Simi Dist. #8	59,740	65,564	52,521	72,284	63,000	64,158	71,802
5115 Purchased Water - Potable Suppl	199,500	544,500	1,210,738	1,825,170	879,600	481,328	486,956
5116 Purch Water-PW Supp-Prior Yr Adj	0	0	1,337,357	0	0	0	0
5125 Water Supply - LVR Adjustment	360,228	367,966	26,723	141,750	328,841	150,686	159,275
Sub-total	\$22,646,500	\$26,197,436	\$25,302,306	\$21,718,773	\$21,531,558	\$21,559,020	\$22,715,796
PURCHASED SERVICES							
5735 Share of JPA Net Expenses	8,778,190	8,962,743	9,179,325	9,335,202	8,615,202	9,510,505	9,750,662
5740 City of Los Angeles	251,958	309,288	227,282	530,000	611,305	427,700	470,800
Sub-total	\$9,030,148	\$9,272,031	\$9,406,607	\$9,865,202	\$9,226,507	\$9,938,205	\$10,221,462
OPERATING EXPENSES							
5400 Labor	1,434,021	1,303,617	1,272,035	1,385,785	1,244,895	1,406,360	1,440,324
5405.1 Energy	1,002,828	1,218,552	1,145,470	1,100,826	1,088,167	1,096,827	1,115,285
5405.2 Telephone	68,849	69,186	73,905	69,066	105,727	107,511	109,122
5405.3 Gas	30,524	43,436	36,455	39,838	39,100	42,000	42,701
5405.4 Water	10,293	11,347	10,352	11,100	6,164	10,262	10,379
5410 Supplies/Material	195,042	224,502	128,532	209,331	146,187	201,598	208,622
5410.10 Hypochlorite	12,231	14,379	5,749	13,875	11,000	13,875	14,083
5410.12 Septum	0	0	0	3,000	0	0	0
5415 Outside Services	104,482	82,308	65,577	112,955	80,386	177,410	103,366
5417 Odor Control	2,473	0	2,932	4,000	4,217	3,716	3,772
5420 Permits and Fees	63,198	56,538	72,024	61,354	66,141	82,268	83,493
5425 Consulting Services	3,800	0	16,870	5,000	8,090	77,000	0
Sub-total	\$2,927,741	\$3,023,865	\$2,829,901	\$3,016,130	\$2,800,074	\$3,218,827	\$3,131,147
MAINTENANCE EXPENSES							
5500 Labor	887,239	904,037	691,372	952,097	798,937	1,019,838	1,054,080
5510 Supplies/Material	197,023	259,198	157,992	274,089	239,341	205,360	208,460
5515 Outside Services	338,430	296,620	576,860	322,044	309,003	337,570	349,150
5518 Building Maintenance	14,142	15,376	28,148	26,764	22,400	21,724	22,050
5520 Permits and Fees	17,639	18,247	36,675	20,903	19,015	21,700	22,026
5530 Capital Outlay	24,791	85,598	0	10,000	5,000	20,000	0
Sub-total	\$1,479,264	\$1,579,076	\$1,491,047	\$1,605,897	\$1,393,696	\$1,626,192	\$1,655,766

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

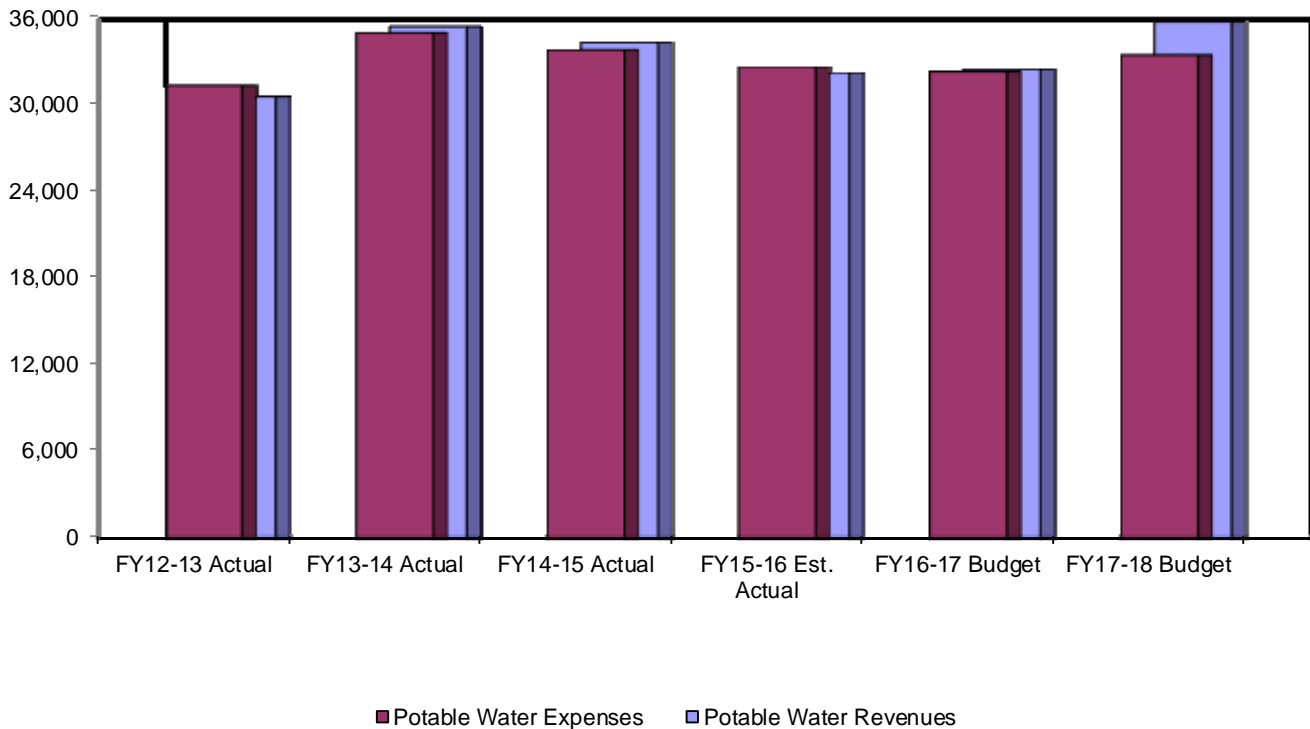
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
SPECIALTY EXPENSES							
5700 SCADA Services	122,774	89,845	103,796	118,824	107,402	133,411	127,417
5710.2 Technical Services	69,379	25,693	63,583	60,451	104,499	68,133	70,820
5715.2 Other Lab Services	8,430	15,464	10,541	11,400	10,792	10,900	11,064
5715.3 Tapia Lab Sampling	74,869	68,978	73,888	69,761	66,869	72,478	75,220
5725 Gen Supplies/Small Tools	29,942	34,977	27,284	30,000	24,200	28,800	29,252
7202 Allocated Lab Expense	188,195	175,801	173,246	192,685	173,363	195,687	202,623
Sub-total	\$493,589	\$410,758	\$452,338	\$483,121	\$487,125	\$509,409	\$516,396
PUBLIC INFORMATION							
6602 School Education Program	158,667	159,979	143,449	214,013	185,435	203,684	214,514
6604 Public Education Program	56,857	132,436	252,467	222,887	197,097	229,808	233,793
6606 Community Group Outreach	1,751	2,143	1,169	8,121	7,383	8,096	8,164
6608 Intergovernmental Coordination	3,858	3,919	776	13,798	4,584	10,284	10,469
Sub-total	\$221,133	\$298,477	\$397,861	\$458,819	\$394,499	\$451,872	\$466,940
FIELD CONSERVATION							
6639 Turf Removal Program	27,869	72,712	1,500,521	2,191,579	2,271,785	0	0
6640 RainBarrel Program	0	0	0	0	0	56,956	0
6662 Sprinkler Nozzles	41,258	1,403	0	0	0	0	0
6704 ULFT Rebates	0	1,223	0	0	0	0	0
Sub-total	\$69,127	\$75,338	\$1,500,521	\$2,191,579	\$2,271,785	\$56,956	\$0
COMMUNITY CONSERVATION EDUCATION							
6742 Demonstration Garden Grant	1,231	3,121	92	15,500	0	16,105	16,120
6748 Professional Landscape & Irr Wkshp	3,904	0	0	1,210	0	0	0
6749 Residential Customer Training	19,903	17,716	24,574	57,197	25,717	38,823	39,161
Sub-total	\$25,038	\$20,837	\$24,666	\$73,907	\$25,717	\$54,928	\$55,281
RESOURCE CONSERVATION							
6785 Watershed Programs	38,959	39,963	34,114	31,548	15,822	37,676	39,115
6790 Back Flow Protection	53,730	56,446	80,374	138,303	80,116	208,064	210,393
Sub-total	\$92,689	\$96,409	\$114,488	\$169,851	\$95,938	\$245,740	\$249,508
ADMINISTRATIVE EXPENSES							
6260 Rental Charge - Facility Repl	292,735	316,565	294,159	305,949	311,874	287,721	319,596
6516 Other Professional Services	0	0	27,581	0	42,339	0	0
7135.1 Property Insurance	28,358	30,116	30,146	30,990	30,119	31,032	32,273
7135.4 Earthquake Insurance	50,740	50,698	49,018	50,390	48,505	49,974	51,973
7145 Claims Paid	68,458	4,090	66,018	0	7,000	0	0
7155 Other Expense	13,692	(38,962)	(2,805)	0	0	0	0
7203 Allocated Building Maint	105,823	80,473	88,082	102,118	90,454	95,566	85,411
7205 Allocated Legal	75,390	131,228	32,073	100,000	11,650	50,000	50,000
7209 Allocated Rental Property Exp	(5,345)	(3,871)	(3,021)	0	0	0	0
7225 Allocated Support Services	1,950,304	1,967,963	2,119,858	2,365,617	2,136,339	2,341,488	2,360,951
7226 Allocated Operations Services	4,839,465	5,294,480	4,789,447	6,148,494	5,310,452	6,148,336	6,364,439
Sub-total	\$7,419,620	\$7,832,780	\$7,490,556	\$9,103,558	\$7,988,732	\$9,004,117	\$9,264,643
TOTAL OPERATING EXPENSES	\$44,404,849	\$48,807,007	\$49,010,291	\$48,686,837	\$46,215,631	\$46,665,266	\$48,276,939
NET OPERATING INCOME (LOSS)	\$8,656,268	\$9,810,163	\$7,168,413	\$3,796,540	\$8,000,122	\$8,593,215	\$10,813,948

POTABLE WATER OPERATIONS FUND

The Potable Water Operations fund accounts for operations and maintenance costs incurred in the procurement and delivery of potable water within the Las Virgenes Municipal Water District service area.

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

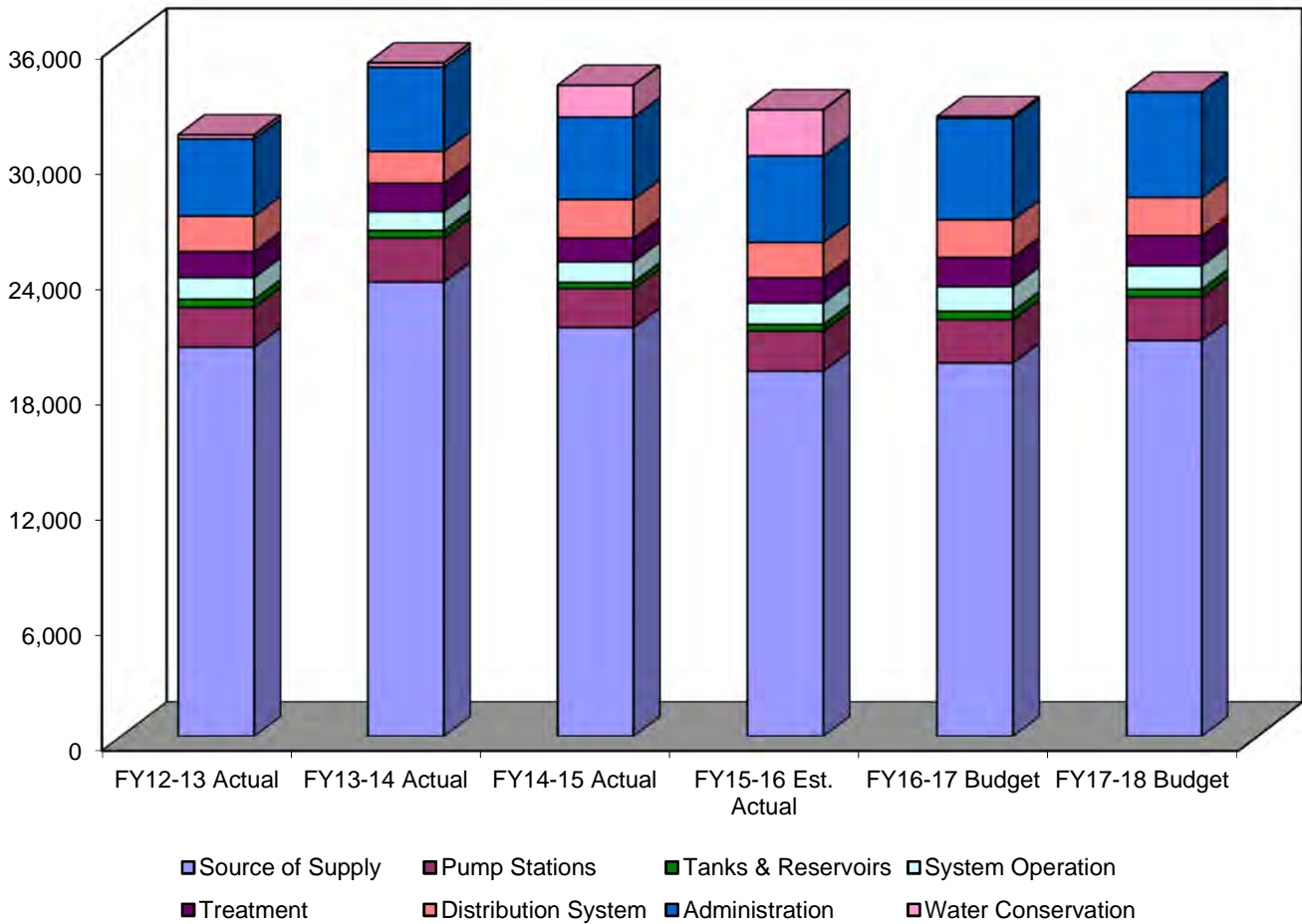
	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Potable Water Revenues	30,472	35,402	34,306	32,104	32,353	35,730
Potable Water Expenses	31,228	34,965	33,800	32,527	32,178	33,440
Net Operating Income	(756)	437	506	(423)	175	2,290



Operating revenues, primarily generated by user charges, are used to pay for annual operating expenses. Net operating income is used to fund capital replacement projects, conservation programs, and to maintain appropriate cash reserves, in accordance with the District's Financial Policies, and as determined by the Board of Directors.

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Source of Supply	20,229	23,600	21,246	18,987	19,413	20,575
Pump Stations	2,067	2,292	2,017	2,072	2,246	2,253
Tanks & Reservoirs	403	381	324	349	429	400
System Operation	1,133	983	1,069	1,113	1,280	1,226
Treatment	1,343	1,462	1,226	1,302	1,515	1,551
Distribution System	1,849	1,658	2,008	1,830	1,944	1,981
Administration	4,001	4,359	4,255	4,491	5,266	5,454
	31,025	34,735	32,145	30,144	32,093	33,440
Water Conservation	203	230	1,655	2,383	85	0
Total Potable Water	31,228	34,965	33,800	32,527	32,178	33,440



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4000 Water Sales	\$29,944,258	\$34,503,482	\$30,273,051	\$25,908,593	\$28,944,504	\$31,550,443	\$34,952,924
4151 Conservation Violation Charge	0	0	2,000	0	0	0	0
4152 Penalty for Unsustainable Wtr Use	0	0	0	0	0	0	0
4155 Temporary Meter Fees	2,300	2,850	2,750	2,500	2,000	2,500	2,500
4160 Late Payment Fees	71,870	72,459	68,145	75,000	75,000	75,000	75,000
4170 Water Usage - Accidents	20,215	36,761	17,647	20,000	26,350	27,000	28,150
4175 PW Supplement to RW	199,500	544,500	1,347,267	1,825,170	879,600	481,328	486,956
4176 PW Suppl RW-Prior Yr Adj	0	0	1,337,357	0	0	0	0
4400 MWD Conser Credit	44,700	58,024	1,074,630	2,000,000	2,000,000	0	0
4421 Prop 50 - IRWMP	0	4,466	0	0	0	37,000	0
4505 Other Income from Operations	188,802	179,652	183,167	160,000	177,000	180,000	185,000
TOTAL OPERATING REVENUES	\$30,471,645	\$35,402,194	\$34,306,014	\$29,991,263	\$32,104,454	\$32,353,271	\$35,730,530
SOURCE OF SUPPLY							
5000 Purchased Water - MWD	18,617,487	21,659,693	20,059,835	16,096,069	17,512,221	17,557,749	18,656,387
5054 Draw from Reservoir	921,657	1,230,611	838,895	1,517,040	801,760	1,342,388	1,363,381
5105 Purchased Water - Ventura Co.	269,633	276,542	268,101	304,888	281,000	298,115	323,792
5110 Purchased Water - Simi Dist. #8	59,740	65,564	52,521	72,284	63,000	64,158	71,802
5125 Water Supply - LVR Adjustment	360,228	367,966	26,723	141,750	328,841	150,686	159,275
Sub-total	\$20,228,745	\$23,600,376	\$21,246,075	\$18,132,031	\$18,986,822	\$19,413,096	\$20,574,637
OPERATING EXPENSES							
5400 Labor	1,295,905	1,167,417	1,164,430	1,194,648	1,139,469	1,204,723	1,231,487
5405.1 Energy	893,273	1,096,657	1,045,298	980,676	975,698	983,927	1,000,689
5405.2 Telephone	50,279	50,064	55,021	50,666	74,911	78,314	79,487
5405.3 Gas	30,524	43,436	36,455	39,838	39,100	42,000	42,701
5405.4 Water	9,735	10,792	9,800	10,560	5,544	9,482	9,587
5410 Supplies/Material	195,042	224,502	128,406	209,331	146,187	201,598	208,622
5410.10 Hypochlorite	12,231	14,379	5,749	13,875	11,000	13,875	14,083
5410.12 Septum	0	0	0	3,000	0	0	0
5415 Outside Services	104,482	80,808	65,577	112,955	80,386	177,410	103,366
5420 Permits and Fees	44,037	50,023	65,528	55,200	57,717	71,385	72,446
5425 Consulting Services	3,800	0	16,870	5,000	8,090	77,000	0
Sub-total	\$2,639,308	\$2,738,078	\$2,593,134	\$2,675,749	\$2,538,102	\$2,859,714	\$2,762,468
MAINTENANCE EXPENSES							
5500 Labor	800,716	802,862	631,380	854,426	722,061	919,470	950,408
5510 Supplies/Material	170,763	184,657	149,754	242,118	208,241	173,660	176,260
5515 Outside Services	298,212	258,148	538,555	291,609	276,955	303,470	314,550
5518 Building Maintenance	14,142	15,376	28,148	26,764	22,400	21,724	22,050
5520 Permits and Fees	17,639	18,247	36,675	20,903	19,015	21,700	22,026
5530 Capital Outlay	24,791	63,481	0	10,000	5,000	10,000	0
Sub-total	\$1,326,263	\$1,342,771	\$1,384,512	\$1,445,820	\$1,253,672	\$1,450,024	\$1,485,294
SPECIALTY EXPENSES							
5700 SCADA Services	119,840	89,845	99,979	109,787	103,499	124,108	117,816
5710.2 Technical Services	69,189	25,693	61,737	60,352	102,510	68,026	70,708
5715.2 Other Lab Services	8,430	15,464	10,541	11,400	10,792	10,900	11,064
5715.3 Tapia Lab Sampling	74,869	68,978	73,888	69,761	66,869	72,478	75,220
5725 Gen Supplies/Small Tools	29,942	34,977	27,284	30,000	24,200	28,800	29,252
7202 Allocated Lab Expense	188,195	175,801	173,246	192,685	173,363	195,687	202,623
Sub-total	\$490,465	\$410,758	\$446,675	\$473,985	\$481,233	\$499,999	\$506,683

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PUBLIC INFORMATION							
6602 School Education Program	158,667	159,979	143,449	214,013	185,435	203,684	214,514
6604 Public Education Program	56,857	132,436	252,467	222,887	197,097	229,808	233,793
6606 Community Group Outreach	1,751	2,143	1,169	8,121	7,383	8,096	8,164
6608 Intergovernmental Coordination	3,858	3,919	776	13,798	4,584	10,284	10,469
Sub-total	\$221,133	\$298,477	\$397,861	\$458,819	\$394,499	\$451,872	\$466,940
FIELD CONSERVATION							
6639 Turf Removal Program	27,869	72,712	1,500,521	2,191,579	2,271,785	0	0
6640 RainBarrel Program	0	0	0	0	0	56,956	0
6662 Sprinkler Nozzles	41,258	1,403	0	0	0	0	0
6704 ULFT Rebates	0	1,223	0	0	0	0	0
Sub-total	\$69,127	\$75,338	\$1,500,521	\$2,191,579	\$2,271,785	\$56,956	\$0
COMMUNITY CONSERVATION EDUCATION							
6742 Demonstration Garden Grant	1,231	3,121	92	15,500	0	16,105	16,120
6748 Professional Landscape & Irr Wkshp	3,904	0	0	1,210	0	0	0
6749 Residential Customer Training	19,903	17,716	24,574	57,197	25,717	38,823	39,161
Sub-total	\$25,038	\$20,837	\$24,666	\$73,907	\$25,717	\$54,928	\$55,281
RESOURCE CONSERVATION							
6785 Watershed Programs	38,959	39,963	34,114	31,548	15,822	37,676	39,115
6790 Back Flow Protection	46,655	46,846	73,459	101,549	67,724	155,536	157,437
Sub-total	\$85,614	\$86,809	\$107,573	\$133,097	\$83,546	\$193,212	\$196,552
ADMINISTRATIVE EXPENSES							
6260 Rental Charge - Facility Repl	249,820	267,930	252,385	265,040	267,772	246,115	274,016
6516 Other Professional Services	0	0	27,581	0	42,339	0	0
7135.1 Property Insurance	28,358	30,116	30,146	30,990	30,119	31,032	32,273
7135.4 Earthquake Insurance	50,740	50,698	49,018	50,390	48,505	49,974	51,973
7145 Claims Paid	68,458	4,090	66,018	0	7,000	0	0
7155 Other Expense	13,692	(38,962)	(2,805)	0	0	0	0
7203 Allocated Building Maint	105,823	80,473	88,082	102,118	90,454	95,566	85,411
7205 Allocated Legal	75,390	131,228	32,073	100,000	11,650	50,000	50,000
7209 Allocated Rental Property Exp	(5,345)	(3,871)	(3,021)	0	0	0	0
7225 Allocated Support Services	1,580,915	1,612,880	1,742,061	1,877,889	1,740,686	1,840,604	1,864,254
7226 Allocated Operations Services	3,974,144	4,258,321	3,817,730	4,970,245	4,252,625	4,885,167	5,034,634
Sub-total	\$6,141,995	\$6,392,903	\$6,099,268	\$7,396,672	\$6,491,150	\$7,198,458	\$7,392,561
TOTAL OPERATING EXPENSES	\$31,227,688	\$34,966,347	\$33,800,285	\$32,981,659	\$32,526,526	\$32,178,259	\$33,440,416
NET OPERATING INCOME (LOSS)	(\$756,043)	\$435,847	\$505,729	(\$2,990,396)	(\$422,072)	\$175,012	\$2,290,114

Las Virgenes Municipal Water District

FY 2015-16 Potable Water Sales & Revenues - Estimated

July - Dec.							Jan.-June		Total
Block Tier Shift Points			Adjusted	Zone		Calculated Revs	Zone	Estimated Revs	Calculated Revs
Tier	Bottom	Top	Block Rate	2015-16 Sales (Hcf)	surcharges	(incd Zones)	surcharges	(incd Zones)	(incd Zones)
Residential Single-family Dwelling Customers									
1	0	16	\$2.31	846,089	\$0	\$1,954,466			
2	17	67	\$2.80	1,416,739	\$0	\$3,966,869			
3	68	200	\$3.81	793,449	\$0	\$3,023,041			
4	201	na	\$5.34	292,849	\$0	\$1,563,814			
Billing Adj (Bi-monthly to monthly)						(\$470,500)			
Subtotal Commodity				3,349,126	\$808,015	\$10,037,689	\$574,835	\$6,287,313	\$16,325,002
Base Meter Service Charges						\$1,913,163		\$1,817,419	\$3,730,582
Total Revenues						\$12,758,867		\$8,679,567	\$21,438,435
Commercial Customers									
1	0	16	\$2.31	114,741	\$0	\$265,052			
2	17	67	\$2.80	178,170	\$0	\$498,876			
3	68	200	\$3.81	130,721	\$0	\$498,047			
4	201	na	\$5.34	78,922	\$0	\$421,443			
Billing Adj (Bi-monthly to monthly)						(\$68,726)			
Subtotal Commodity				502,554	\$88,692	\$1,614,692	\$80,947	\$881,440	\$2,496,132
Base Meter Service Charges						\$240,356		\$231,987	\$472,343
Total Revenues						\$1,943,740		\$1,194,373	\$3,138,114
Multi-family Dwelling Customers (a)									
1	0	12	\$2.31	223,227	\$0	\$515,654			
2	13	14	\$2.80	17,828	\$0	\$49,918			
3	15	24	\$3.81	38,897	\$0	\$148,198			
4	25	na	\$5.34	21,135	\$0	\$112,861			
Billing Adj (Bi-monthly to monthly)						(\$50,702)			
Subtotal Commodity				301,087	\$82,431	\$775,929	\$58,317	\$554,894	\$1,330,824
Base Meter Service Charges						\$159,996		\$158,210	\$318,206
Total Revenues						\$1,018,356		\$771,422	\$1,789,778
Irrigation Customers									
1	0	16	\$2.31	21,791	\$0	\$50,337			
2	17	67	\$2.80	44,417	\$0	\$124,368			
3	68	200	\$3.81	44,286	\$0	\$168,730			
4	201	na	\$5.34	35,382	\$0	\$188,940			
Billing Adj (Bi-monthly to monthly)						(\$26,425)			
Subtotal Commodity				145,876	\$25,397	\$505,949	\$21,424	\$262,738	\$768,688
Base Meter Service Charges						\$44,573		\$43,030	\$87,603
Total Revenues						\$575,919		\$327,192	\$903,111
Temporary Customers									
1		na	\$8.01	0	\$0	\$0			
2		na	\$8.01	0	\$0	\$0			
3		na	\$8.01	0	\$0	\$0			
4		na	\$8.01	9,608	\$0	\$76,960			
Subtotal Commodity Sales				9,608	\$4,161	\$76,960	\$6,644	\$78,236	\$155,196
Base Meter Charges						\$35,572		\$50,167	\$85,739
Total Temporary Charges						\$116,693		\$135,047	\$251,740
Total Potable Customers									
1			\$2.31	1,205,848	\$0	\$2,785,509			
2			\$2.80	1,657,154	\$0	\$4,640,031			
3			\$3.81	1,007,353	\$0	\$3,838,015			
4			\$5.34	437,896	\$0	\$2,364,018			
Billing Adj (Bi-monthly to monthly)						(\$616,353)			
Total Potable Water Sales (Hcf)				4,308,251	\$1,008,696	\$13,011,220	\$742,167	\$8,064,622	\$21,075,842
Base Meter Charges						\$2,393,660		\$2,300,813	\$4,694,473
Grand Total Water Charges						\$16,413,576		\$11,107,601	\$27,521,177
9,890 AF							6,000 AF		
Estimated Sales - January - June							6,478 AF	\$11,991,318	16,368
Estimated Revenue - (4.5% inc.) January - June								\$12,530,928	\$28,944,504
Estimated Sales - FY 2016-17							16,843 AF		\$29,783,894
Estimated Revenue - (4.5% inc.)									\$1,340,275
MWD Water Cost Passthru									\$426,274
Estimated Water Revenue FY 2016-17									\$31,550,443
Estimated Sales - FY 2017-18							17,298 AF		\$30,588,059
Estimated Revenue - (4.5% inc.)									\$2,777,050
MWD Water Cost Passthru									\$1,587,815
Estimated Water Revenue FY 2017-18									\$34,952,925

Las Virgenes Municipal Water District

Potable Water Demands & MWD Supply Costs

Description	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Water Customer Demands & Supply Requirements						
Customer Metered Sales (AF/Year)	20,756	22,247	19,163	16,368	16,843	17,298
Estimated Unbilled Water	5.1%	4.8%	4.3%	5.6%	6.4%	6.4%
Subtotal Water Supply Needs	21,806	23,305	19,988	17,285	17,921	18,405
Recycled Water System Supplemer	632	1,097	879	400	268	268
Plus Tank Inventories	0	5	9	0	0	0
Plus LV Reservoir Filling	1,956	1,276	2,465	100	1,530	1,420
Less LV Reservoir Draw	(1,460)	(1,780)	(1,145)	(1,000)	(1,530)	(1,420)
Less Non-MWD Supplies (a)	(140)	(145)	(134)	(123)	(126)	(130)
MWD Purchases (AF)	22,794	23,759	22,062	16,662	18,063	18,543
MWD Water Purchase Units						
Tier 1 Annnal Limit (Calendar Year)	20,850	20,699	20,699	24,358	24,358	24,358
Water Supply (AF per year)	22,794	23,759	22,062	16,662	18,063	18,543
Tier 1	22,794	20,832	18,714	16,662	18,063	18,543
Tier 2	0	2,927	3,348	0	0	0
MWD Unit Rates (\$/AF) - Annualized Weighted Average						
System Access Rate (SAR)	\$220	\$232	\$249	\$258	\$271	\$293
Water Stewardship	\$42	\$41	\$41	\$41	\$45	\$53
System Power	\$160	\$177	\$145	\$131	\$132	\$127
Water Transfer/Delta Surcharge	\$32	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge	\$243	\$272	\$317	\$344	\$334	\$316
Total Unit Rate	\$697	\$722	\$752	\$773	\$783	\$789
Tier 1 Supply Rate (\$/AF)	\$118	\$143	\$153	\$157	\$174	\$204
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$290	\$290	\$292	\$295
Cap Reserv Charge (CRC, \$/cfs)	\$6,900	\$7,500	\$9,850	\$11,000	\$9,450	\$8,350
MWD Supply Charges						
Variable Charges	\$18,761,860	\$21,075,811	\$20,437,101	\$15,505,478	\$17,282,496	\$18,420,290
Treated Water Fixed Charge	\$0	\$0	\$0	\$0	\$0	\$0
Capacity Reservation Charge	\$308,090	\$329,250	\$429,640	\$492,115	\$435,645	\$384,935
Readiness to Serve Charge	\$1,335,468	\$1,508,659	\$1,664,894	\$1,620,367	\$1,464,459	\$1,398,355
Total MWD Charges	\$20,405,418	\$22,913,720	\$22,531,635	\$17,617,960	\$19,182,600	\$20,203,580
Reservoir Filling	(1,787,931)	(1,253,513)	(2,471,800)	(\$105,739)	(\$1,624,851)	(\$1,547,193)
Reservoir Draw (\$/AF)	\$631	\$691	\$733	\$802	\$877	\$960
Reservoir Draw	921,657	1,230,611	838,895	801,760	1,342,388	1,363,381
Ventura Co Water Works	269,633	276,542	268,101	281,000	298,115	323,792
City of Simi Valley	59,740	65,564	52,521	63,000	64,158	71,802
Net Purchased Expense	19,868,517	23,232,924	21,219,352	18,657,981	19,262,410	20,415,362
Reservoir Adjustment	360,228	367,452	\$26,723	\$328,841	\$150,686	\$159,275
Total Cost of Water	\$20,228,745	\$23,600,376	\$21,246,075	\$18,986,822	\$19,413,096	\$20,574,637
Cost of Water Purchased (\$/AF)	\$882	\$987	\$957	\$1,131	\$1,067	\$1,102
Full Cost of Water (\$/AF)	\$1,432	\$1,500	\$1,691	\$1,882	\$1,796	\$1,817
RW System Supplement Rate (\$/AF)	\$1,000	\$1,000	\$1,533	\$2,199	\$1,796	\$1,817

POTABLE WATER

Revenues – 101000

LINE ITEM EXPLANATIONS

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

Potable Water sales are 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 was forecast at 14,091 AF. Actual sales to customers in FY15-16 is expected to total 15,891 AF. The 2015 rate study projected annual increases of 3% for each of the next 2 years.

	FY15-16 <u>Budget</u>	FY15-16 <u>Est. Actual</u>	FY16-17 <u>Projected</u>	FY17-18 <u>Projected</u>
Acre Feet Billed	14,091	16,368	16,843	17,298

4151 Conservation Violation Charge – Charges for violation of Water restriction measures under Emergency Ordinance 274.

4152 Penalty for Unsustainable Water Use – Penalties collected from customers for usage exceeding twice the customer's established water budget.

4175 PW Supplement to RW – Revenue for 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 4% average rate increase effective January 1, 2017 and 4% average rate increase effective January 1, 2018. Volume of purchased water is estimated to decrease from 22,062 AF in FY14-15 to 16,662 AF in FY15-16. In FY16-17 volume of purchased water is expected to increase to 18,063 AF and to 18,543 AF by FY17-18.

5054 Purchased Water - LVR – Funds to purchase 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.

	FY15-16 <u>Budget</u>	FY15-16 <u>Est. Actual</u>	FY16-17 <u>Projected</u>	FY17-18 <u>Projected</u>
Acre Feet Purchased-Ventura	122	106	109	112

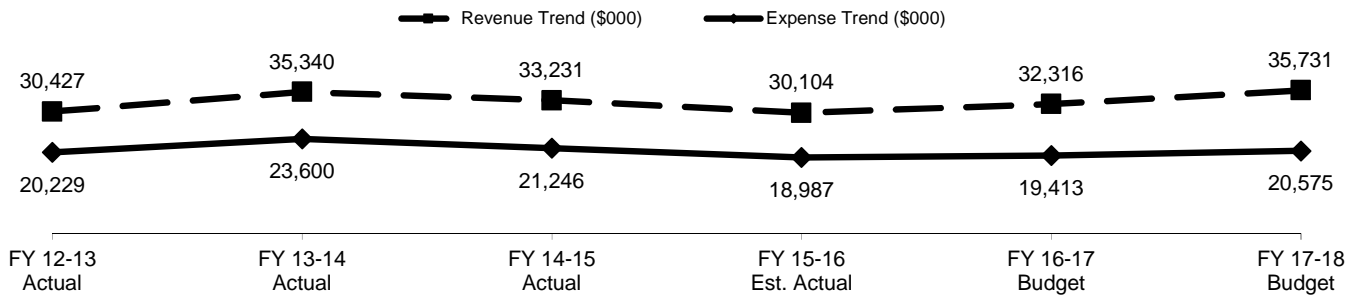
5110 Purchased Water - City of Simi – Funds to purchase water from Ventura County to serve a portion of district customers in the Box Canyon area of Chatsworth.

	FY15-16 <u>Budget</u>	FY15-16 <u>Est. Actual</u>	FY16-17 <u>Projected</u>	FY17-18 <u>Projected</u>
Acre Feet Purchased-Simi	21	17	17	18

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4000 Water Sales	\$29,944,258	\$34,503,482	\$30,273,051	\$25,908,593	\$28,944,504	\$31,550,443	\$34,952,924
4151 Conservation Violation Charge	0	0	2,000	0	0	0	0
4152 Penalty for Unsustainable Wtr Use	0	0	0	0	0	0	0
4155 Temporary Meter Fees	2,300	2,850	2,750	2,500	2,000	2,500	2,500
4160 Late Payment Fees	71,870	72,459	68,145	75,000	75,000	75,000	75,000
4170 Water Usage - Accidents	20,215	36,761	17,647	20,000	26,350	27,000	28,150
4175 PW Supplement to RW	199,500	544,500	1,347,267	1,825,170	879,600	481,328	486,956
4176 PW Suppl RW-Prior Yr Adj	0	0	1,337,357	0	0	0	0
4505 Other Income from Operations	188,802	179,652	183,167	160,000	177,000	180,000	185,000
TOTAL OPERATING REVENUES	\$30,426,945	\$35,339,704	\$33,231,384	\$27,991,263	\$30,104,454	\$32,316,271	\$35,730,530
SOURCE OF SUPPLY							
5000 Purchased Water - MWD	18,617,487	21,659,693	20,059,835	16,096,069	17,512,221	17,557,749	18,656,387
5054 Draw from Reservoir	921,657	1,230,611	838,895	1,517,040	801,760	1,342,388	1,363,381
5105 Purchased Water - Ventura Co.	269,633	276,542	268,101	304,888	281,000	298,115	323,792
5110 Purchased Water - Simi Dist. #8	59,740	65,564	52,521	72,284	63,000	64,158	71,802
5125 Water Supply - LVR Adjustment	360,228	367,966	26,723	141,750	328,841	150,686	159,275
TOTAL OPERATING EXPENSES	\$20,228,745	\$23,600,376	\$21,246,075	\$18,132,031	\$18,986,822	\$19,413,096	\$20,574,637



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 FY16-17 or FY 17-18.

OPERATING DIVISION EXPENSE LINE ITEM EXPLANATIONS

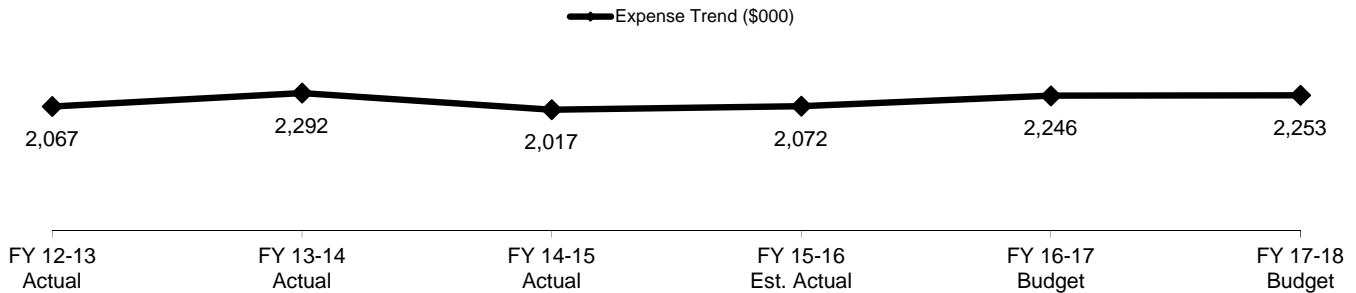
- 5400 Labor – Primarily labor hours worked at pump stations and pressure reducing stations by Water Production and Treatment Section personnel to test, adjust, and operate equipment, address repairs and aesthetic issues, and perform preventive maintenance tasks.
- 5405.1 Energy – There are twenty-four (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.
- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSES							
5400 Labor	\$345,305	\$318,713	\$264,878	\$300,620	\$282,124	\$308,040	\$314,694
5405.1 Energy	834,532	1,010,910	984,616	900,000	896,816	903,542	917,096
5405.2 Telephone	23,325	26,929	31,273	28,836	35,000	35,616	36,150
5405.3 Gas	10,496	16,449	17,980	15,538	15,100	15,300	15,600
5405.4 Water	251	266	279	288	280	280	284
5410 Supplies/Material	61,409	97,688	78,136	74,380	74,000	100,000	75,500
5415 Outside Services	18,428	6,839	13,573	15,000	8,778	23,000	18,270
5420 Permits and Fees	1,831	1,875	2,104	2,539	2,400	2,528	2,566
5425 Consulting Services	0	0	13,465	5,000	0	0	0
Sub-total	\$1,295,577	\$1,479,669	\$1,406,304	\$1,342,201	\$1,314,498	\$1,388,306	\$1,380,160
MAINTENANCE EXPENSES							
5500 Labor	156,570	184,427	102,598	220,801	135,698	225,634	231,270
5510 Supplies/Material	19,398	28,992	33,797	84,080	72,000	29,000	29,435
5515 Outside Services	26,542	61,024	38,231	25,500	21,300	25,000	25,375
5530 Capital Outlay	19,777	0	0	0	0	0	0
Sub-total	\$222,287	\$274,443	\$174,626	\$330,381	\$228,998	\$279,634	\$286,080
SPECIALTY EXPENSES							
5710.2 Technical Services	0	0	923	0	0	0	0
Sub-total	\$0	\$0	\$923	\$0	\$0	\$0	\$0
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	276,492	288,251	237,962	318,687	281,729	320,983	325,115
7226 Allocated Operations Services	272,369	249,345	197,292	328,145	246,875	257,351	261,931
Sub-total	\$548,861	\$537,596	\$435,254	\$646,832	\$528,604	\$578,334	\$587,046
TOTAL OPERATING EXPENSES	\$2,066,725	\$2,291,708	\$2,017,107	\$2,319,414	\$2,072,100	\$2,246,274	\$2,253,286



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 FY16-17 or FY 17-18.

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 FY16-17 request includes services to add sodium hypochlorite to potable water tanks (\$16K). The FY18 estimate assumes an additional \$10K over status quo spending in this category for tank diving services.
- 5425 No consulting services are anticipated for FY 16-17.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

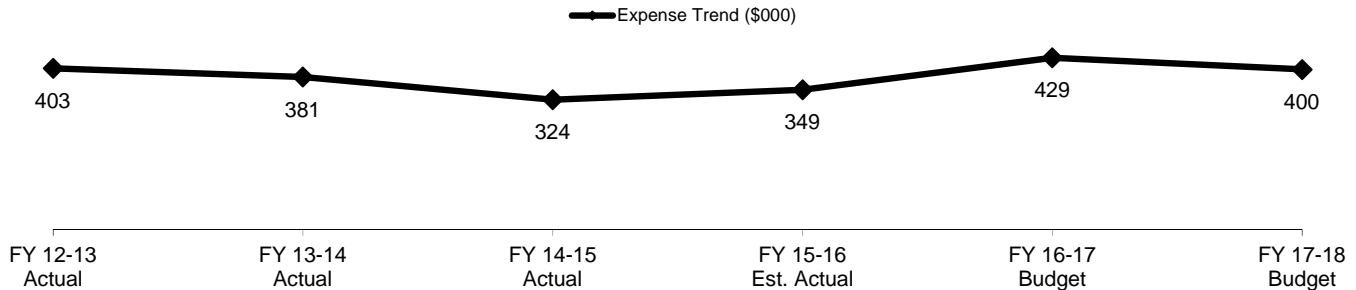
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform maintenance tasks, including road cleaning, at potable storage tank sites.
- 5510 Supplies/Materials – Funds to purchase supplies and materials needed to maintain the tanks and reservoirs.
- 5515 Outside Services – Pest control and landscape services at tank.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSES							
5400 Labor	\$159,044	\$146,962	\$134,472	\$137,727	\$132,646	\$140,397	\$143,432
5405.1 Energy	3,147	3,390	3,098	3,504	3,100	3,185	3,235
5405.2 Telephone	348	412	384	384	380	396	401
5405.4 Water	2,871	2,800	2,142	2,970	1,664	2,200	2,233
5410 Supplies/Material	8,870	402	1,767	5,560	5,500	5,500	5,582
5415 Outside Services	33,940	42,176	20,814	49,864	28,247	74,000	39,000
5420 Permits and Fees	0	17	17	0	17	17	17
5425 Consulting Services	3,800	0	0	0	0	0	0
Sub-total	\$212,020	\$196,159	\$162,694	\$200,009	\$171,554	\$225,695	\$193,900
MAINTENANCE EXPENSES							
5500 Labor	51,647	13,253	14,702	28,117	15,676	29,575	30,351
5510 Supplies/Material	5,104	2,525	1,014	2,700	2,600	2,440	2,477
5515 Outside Services	5,154	15,441	6,690	4,920	14,500	6,300	6,395
Sub-total	\$61,905	\$31,219	\$22,406	\$35,737	\$32,776	\$38,315	\$39,223
SPECIALTY EXPENSES							
5710.2 Technical Services	666	2,659	0	1,193	0	1,290	1,340
Sub-total	\$666	\$2,659	\$0	\$1,193	\$0	\$1,290	\$1,340
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	70,395	81,822	77,557	85,237	81,565	85,739	86,143
7226 Allocated Operations Services	57,690	69,172	61,499	108,992	62,997	77,872	79,097
Sub-total	\$128,085	\$150,994	\$139,056	\$194,229	\$144,562	\$163,611	\$165,240
TOTAL OPERATING EXPENSES	\$402,676	\$381,031	\$324,156	\$431,168	\$348,892	\$428,911	\$399,703



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 FY16-17 or FY 17-18.

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.
- 5425 Consulting services include estimates for a Nitrification Study (\$27K) and Westlake Reservoir Management Plan (\$50,000).

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

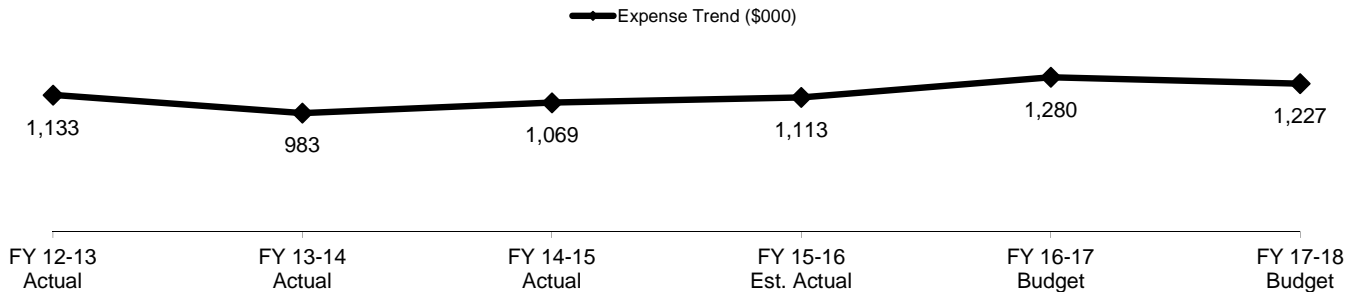
- 5500 Labor – Hours worked by Maintenance Section personnel, primarily the E&I Technicians, to provide maintenance to the SCADA system and to the PLCs located at various District sites.
- 5510 Supplies/Materials – Items purchased by staff necessary to maintain the SCADA and PLC systems.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSES							
5400 Labor	\$232,068	\$189,930	\$200,436	\$211,339	\$196,657	\$207,352	\$212,550
5405.2 Telephone	13,671	13,753	14,398	13,764	31,495	31,884	32,362
5410 Supplies/Material	3,606	5,246	5,001	3,023	3,000	5,198	5,276
5415 Outside Services	13,168	11,910	12,379	12,800	10,961	11,750	11,926
5420 Permits and Fees	13,956	19,634	32,051	24,055	24,000	33,885	34,363
5425 Consulting Services	0	0	0	0	8,090	77,000	0
Sub-total	\$276,469	\$240,473	\$264,265	\$264,981	\$274,203	\$367,069	\$296,477
MAINTENANCE EXPENSES							
5500 Labor	3,118	3,351	2,627	3,151	35,225	34,357	35,419
5510 Supplies/Material	278	2,090	757	1,432	445	1,520	1,543
5515 Outside Services	0	0	0	0	1,300	1,500	1,500
Sub-total	\$3,396	\$5,441	\$3,384	\$4,583	\$36,970	\$37,377	\$38,462
SPECIALTY EXPENSES							
5700 SCADA Services	95,486	77,332	48,131	67,667	65,031	76,534	72,710
5710.2 Technical Services	8,030	4,130	950	9,346	99	6,233	6,479
5715.2 Other Lab Services	6,940	14,010	9,654	9,900	9,200	9,120	9,257
5715.3 Tapia Lab Sampling	68,617	60,861	64,129	62,214	56,994	64,669	67,116
7202 Allocated Lab Expense	148,275	138,510	136,497	151,812	136,589	154,178	159,642
Sub-total	\$327,348	\$294,843	\$259,361	\$300,939	\$267,913	\$310,734	\$315,204
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	103,141	96,516	123,948	140,604	94,581	126,857	126,832
7226 Allocated Operations Services	422,910	345,984	418,317	449,076	439,104	438,173	449,620
Sub-total	\$526,051	\$442,500	\$542,265	\$589,680	\$533,685	\$565,030	\$576,452
TOTAL OPERATING EXPENSES	\$1,133,264	\$983,257	\$1,069,275	\$1,160,183	\$1,112,771	\$1,280,210	\$1,226,595



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 FY16-17 or FY 17-18.

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.
- 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 (7% increase from FY16 to FY17) and the LA County Fire Department California Accidental Release Program (CAL-ARP) fees.

MAINTENANCE DIVISION EXPENSE LINE ITEM EXPLANATIONS

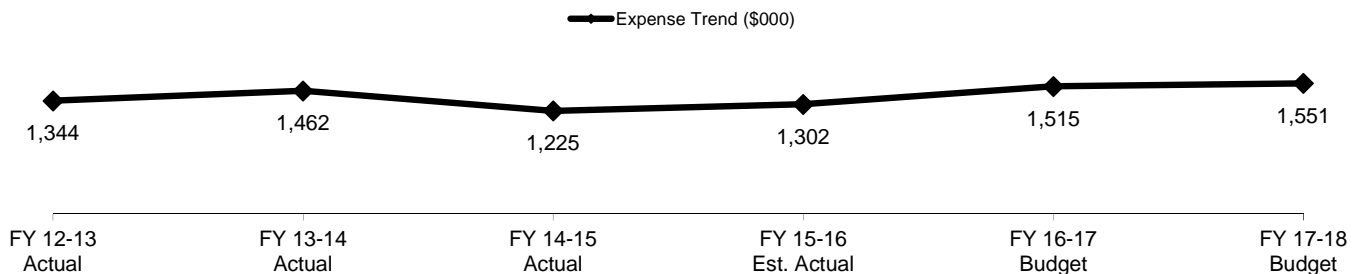
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5510 Supplies/Materials – Items purchased by staff necessary to maintain the plant, reservoir and pump station.
- 5515 Outside Services – Funds to hire any maintenance providers required.
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 Capital Outlay Automated gate at Westlake Filter Plant (\$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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSES							
5400 Labor	\$338,660	\$307,200	\$277,137	\$309,835	\$297,614	\$312,304	\$319,055
5405.1 Energy	52,996	79,564	54,811	74,400	73,000	74,400	77,516
5405.2 Telephone	12,935	8,970	8,966	7,682	8,036	10,418	10,574
5405.3 Gas	20,028	26,987	18,475	24,300	24,000	26,700	27,101
5405.4 Water	4,166	5,241	4,847	4,800	3,600	4,500	4,568
5410 Supplies/Material	52,283	49,886	14,992	59,000	38,247	48,900	79,634
5410.10 Hypochlorite	12,231	14,379	5,749	13,875	11,000	13,875	14,083
5410.12 Septum	0	0	0	3,000	0	0	0
5415 Outside Services	34,772	10,775	9,862	17,291	25,000	42,360	27,770
5420 Permits and Fees	28,050	28,497	31,356	28,606	31,300	34,955	35,500
5425 Consulting Services	0	0	3,405	0	0	0	0
Sub-total	\$556,121	\$531,499	\$429,600	\$542,789	\$511,797	\$568,412	\$595,801
MAINTENANCE EXPENSES							
5500 Labor	103,252	149,307	116,503	123,537	76,681	135,496	139,260
5510 Supplies/Material	80,785	63,604	29,084	70,000	50,196	53,200	54,000
5515 Outside Services	39,824	47,273	54,882	41,189	19,855	40,670	41,280
5518 Building Maintenance	14,142	15,376	28,148	26,764	22,400	21,724	22,050
5530 Capital Outlay	0	0	0	10,000	5,000	10,000	0
Sub-total	\$238,003	\$275,560	\$228,617	\$271,490	\$174,132	\$261,090	\$256,590
SPECIALTY EXPENSES							
5700 SCADA Services	24,354	12,513	51,848	42,120	38,468	47,574	45,106
5710.2 Technical Services	225	2,659	0	994	0	1,075	1,117
5715.2 Other Lab Services	1,490	1,454	887	1,500	1,592	1,780	1,807
5715.3 Tapia Lab Sampling	6,252	8,117	9,759	7,547	9,875	7,809	8,104
7202 Allocated Lab Expense	39,920	37,291	36,749	40,873	36,774	41,509	42,981
Sub-total	\$72,241	\$62,034	\$99,243	\$93,034	\$86,709	\$99,747	\$99,115
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	228,844	244,397	215,915	252,831	242,515	255,635	260,089
7226 Allocated Operations Services	248,338	348,701	252,081	313,374	286,559	330,475	339,579
Sub-total	\$477,182	\$593,098	\$467,996	\$566,205	\$529,074	\$586,110	\$599,668
TOTAL OPERATING EXPENSES	\$1,343,547	\$1,462,191	\$1,225,456	\$1,473,518	\$1,301,712	\$1,515,359	\$1,551,174



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 FY16-17 or FY 17-18.

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.
- 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

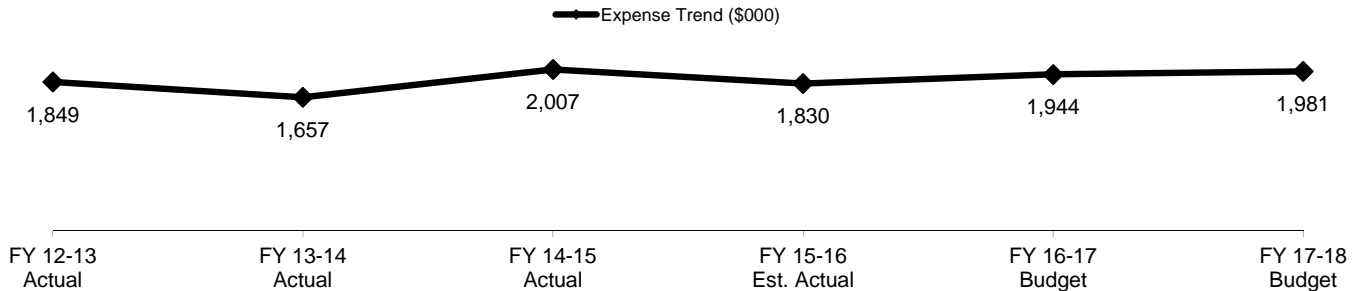
- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for distribution assistance would be accumulated in this account.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSES							
5400 Labor	\$220,456	\$204,612	\$287,507	\$235,127	\$230,428	\$236,630	\$241,756
5405.1 Energy	2,598	2,793	2,773	2,772	2,782	2,800	2,842
5410 Supplies/Material	68,874	71,280	28,510	67,368	25,440	42,000	42,630
5415 Outside Services	4,174	9,108	8,949	18,000	7,400	26,300	6,400
5420 Permits and Fees	200	0	0	0	0	0	0
Sub-total	\$296,302	\$287,793	\$327,739	\$323,267	\$266,050	\$307,730	\$293,628
MAINTENANCE EXPENSES							
5500 Labor	484,097	451,138	392,359	476,094	453,646	492,109	511,755
5510 Supplies/Material	64,940	87,446	84,280	83,406	83,000	87,000	88,305
5515 Outside Services	226,084	134,410	423,645	220,000	220,000	230,000	240,000
5520 Permits and Fees	17,639	18,247	36,675	20,903	19,015	21,700	22,026
5530 Capital Outlay	5,014	63,481	0	0	0	0	0
Sub-total	\$797,774	\$754,722	\$936,959	\$800,403	\$775,661	\$830,809	\$862,086
SPECIALTY EXPENSES							
5710.2 Technical Services	60,268	16,245	59,864	48,819	102,411	59,428	61,772
Sub-total	\$60,268	\$16,245	\$59,864	\$48,819	\$102,411	\$59,428	\$61,772
RESOURCE CONSERVATION							
6790 Back Flow Protection	46,655	46,846	73,459	101,549	67,724	155,536	157,437
Sub-total	\$46,655	\$46,846	\$73,459	\$101,549	\$67,724	\$155,536	\$157,437
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	384,638	314,046	343,999	367,190	324,071	375,747	384,613
7226 Allocated Operations Services	263,542	237,824	265,474	292,651	294,350	214,291	221,742
Sub-total	\$648,180	\$551,870	\$609,473	\$659,841	\$618,421	\$590,038	\$606,355
TOTAL OPERATING EXPENSES	\$1,849,179	\$1,657,476	\$2,007,494	\$1,933,879	\$1,830,267	\$1,943,541	\$1,981,278



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

The Turf Removal Program has ended as it is no longer funded by MWD.

A Rain barrel and Cistern incentive program begins this fiscal year, utilizing funding from MWD and Prop. 50.

LINE ITEM EXPLANATIONS

REVENUES

4400 Reimbursement for Local Conservation Credits Programs.

4421 Reimbursement for Prop. 50 IRWMP funded projects.

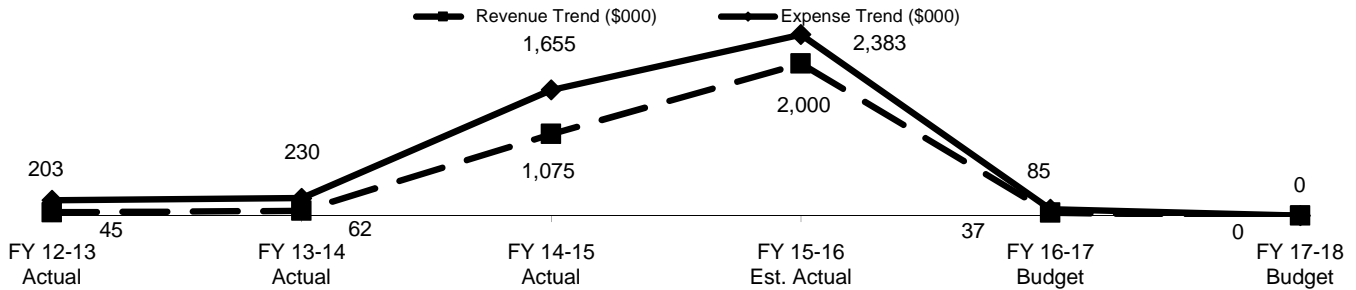
OPERATING EXPENSES

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. MWD funding for this program is no longer available.

6640 Rain barrel and Cistern Program – Incentives provided for purchase and installation of rain barrels and cisterns.

Las Virgenes Municipal Water District
Potable Water
Water Conservation - 101800

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4400 MWD Conser Credit	\$44,700	\$58,024	\$1,074,630	\$2,000,000	\$2,000,000	\$0	\$0
4421 Prop 50 - IRWMP	0	4,466	0	0	0	37,000	0
TOTAL OPERATING REVENUES	\$44,700	\$62,490	\$1,074,630	\$2,000,000	\$2,000,000	\$37,000	\$0
FIELD CONSERVATION							
6639 Turf Removal Program	27,869	72,712	1,500,521	2,191,579	2,271,785	0	0
6640 RainBarrel Program	0	0	0	0	0	56,956	0
6662 Sprinkler Nozzles	41,258	1,403	0	0	0	0	0
6704 Toilet Rebates	0	1,223	0	0	0	0	0
Sub-total	\$69,127	\$75,338	\$1,500,521	\$2,191,579	\$2,271,785	\$56,956	\$0
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	2,324	3,461	54,441	51,443	20,466	3,754	0
7226 Allocated Operations Services	131,159	151,369	100,357	143,085	90,385	24,689	0
Sub-total	\$133,483	\$154,830	\$154,798	\$194,528	\$110,851	\$28,443	\$0
TOTAL OPERATING EXPENSES	\$202,610	\$230,168	\$1,655,319	\$2,386,107	\$2,382,636	\$85,399	\$0
NET INCOME (LOSS)	(\$157,910)	(\$167,678)	(\$580,689)	(\$386,107)	(\$382,636)	(\$48,399)	\$0



POTABLE WATER

Administration – 101900

FUNCTION

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

SIGNIFICANT CHANGES

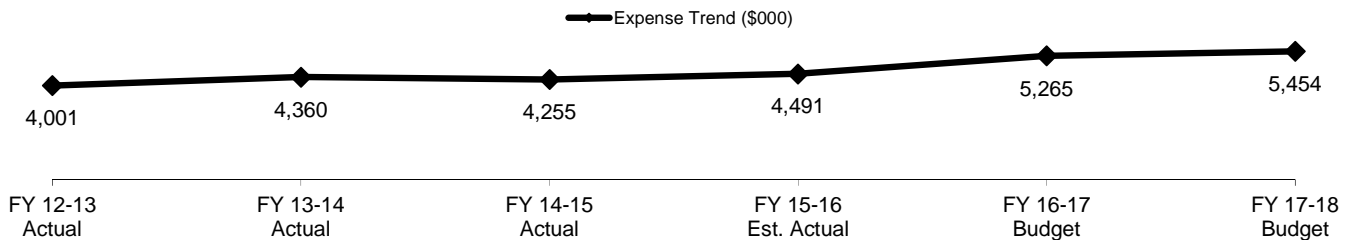
No significant changes are anticipated for FY16-17 or FY 17-18.

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).
- 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 “water supply only” District quarterly tours for potable water (\$4,000), production of the annual water quality report, production of the annual “Popular Budget”, construction project notifications and outreach (variable), annual rate change notifications and “robo call” telephone messaging when necessary. See page AP-3
- 6606 Community Group Outreach – Includes water-related community group events; brochures, advertising, posters, speaker’s bureau publications and supplies, photos and training materials (\$2,000).
- 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.
- 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.
- 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).
- 7135 General Insurance – Potable Water operation’s share of property insurance premium.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSES							
5400 Labor	\$372	\$0	\$0	\$0	\$0	\$0	\$0
5405.4 Water	2,447	2,485	2,532	2,502	0	2,502	2,502
Sub-total	\$2,819	\$2,485	\$2,532	\$2,502	\$0	\$2,502	\$2,502
MAINTENANCE EXPENSES							
5500 Labor	2,032	1,386	2,591	2,726	5,135	2,299	2,353
5510 Supplies/Material	258	0	822	500	0	500	500
5515 Outside Services	608	0	15,107	0	0	0	0
Sub-total	\$2,898	\$1,386	\$18,520	\$3,226	\$5,135	\$2,799	\$2,853
SPECIALTY EXPENSES							
5725 Gen Supplies/Small Tools	29,942	34,977	27,284	30,000	24,200	28,800	29,252
Sub-total	\$29,942	\$34,977	\$27,284	\$30,000	\$24,200	\$28,800	\$29,252
PUBLIC INFORMATION							
6602 School Education Program	158,667	159,979	143,449	214,013	185,435	203,684	214,514
6604 Public Education Program	56,857	132,436	252,467	222,887	197,097	229,808	233,793
6606 Community Group Outreach	1,751	2,143	1,169	8,121	7,383	8,096	8,164
6608 Intergovernmental Coordination	3,858	3,919	776	13,798	4,584	10,284	10,469
Sub-total	\$221,133	\$298,477	\$397,861	\$458,819	\$394,499	\$451,872	\$466,940
COMMUNITY CONSERVATION EDUCATION							
6742 Demonstration Garden Grant	1,231	3,121	92	15,500	0	16,105	16,120
6748 Professional Landscape & Irr Wkshp	3,904	0	0	1,210	0	0	0
6749 Residential Customer Training	19,903	17,716	24,574	57,197	25,717	38,823	39,161
Sub-total	\$25,038	\$20,837	\$24,666	\$73,907	\$25,717	\$54,928	\$55,281
RESOURCE CONSERVATION							
6785 Watershed Programs	38,959	39,963	34,114	31,548	15,822	37,676	39,115
Sub-total	\$38,959	\$39,963	\$34,114	\$31,548	\$15,822	\$37,676	\$39,115
ADMINISTRATIVE EXPENSES							
6260 Rental Charge - Facility Repl	249,820	267,930	252,385	265,040	267,772	246,115	274,016
6516 Other Professional Services	0	0	27,581	0	42,339	0	0
7135.1 Property Insurance	28,358	30,116	30,146	30,990	30,119	31,032	32,273
7135.4 Earthquake Insurance	50,740	50,698	49,018	50,390	48,505	49,974	51,973
7145 Claims Paid	68,458	4,090	66,018	0	7,000	0	0
7155 Other Expense	13,692	(38,962)	(2,805)	0	0	0	0
7203 Allocated Building Maint	105,823	80,473	88,082	102,118	90,454	95,566	85,411
7205 Allocated Legal	75,390	131,228	32,073	100,000	11,650	50,000	50,000
7209 Allocated Rental Property Exp	(5,345)	(3,871)	(3,021)	0	0	0	0
7225 Allocated Support Services	515,081	584,387	688,239	661,897	695,759	671,889	681,462
7226 Allocated Operations Services	2,578,136	2,855,926	2,522,710	3,334,922	2,832,355	3,542,316	3,682,665
Sub-total	\$3,680,153	\$3,962,015	\$3,750,426	\$4,545,357	\$4,025,953	\$4,686,892	\$4,857,800
TOTAL OPERATING EXPENSES	\$4,000,942	\$4,360,140	\$4,255,403	\$5,145,359	\$4,491,326	\$5,265,469	\$5,453,743

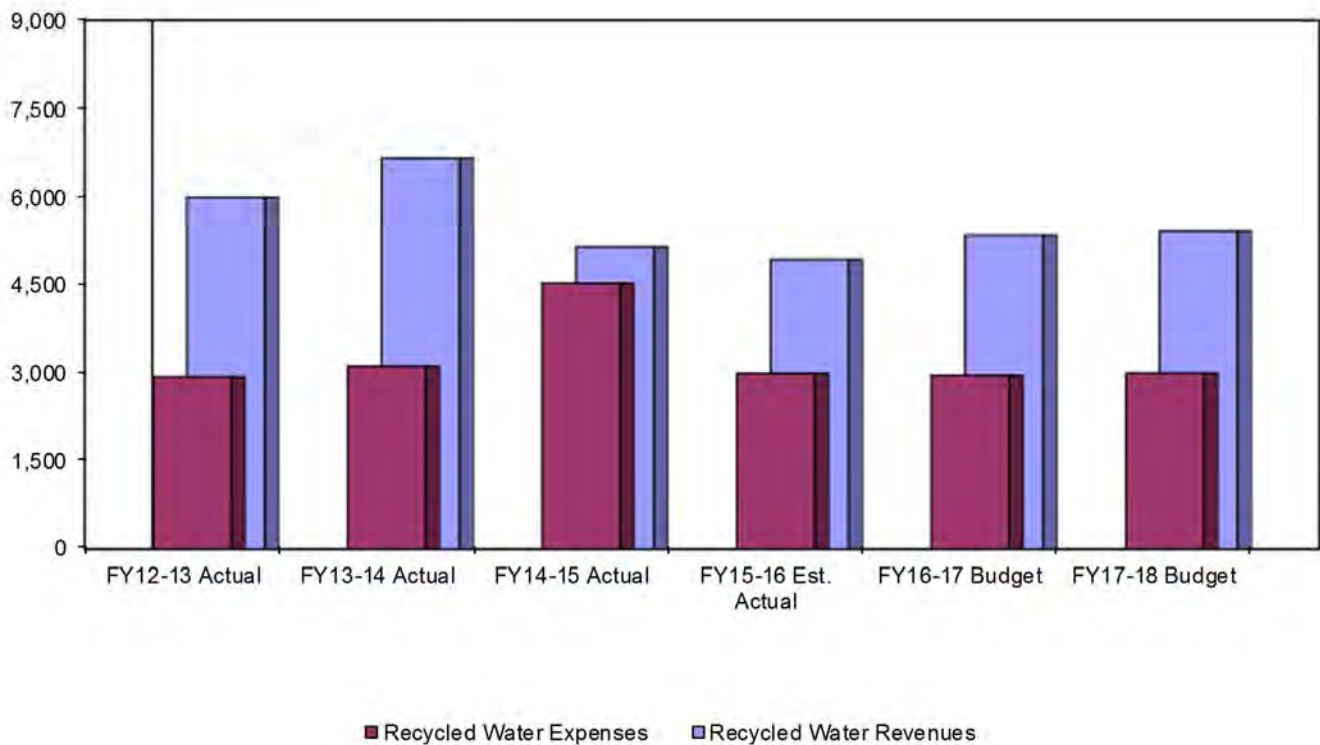


RECYCLED WATER OPERATIONS FUND

The Recycled Water Operations fund accounts for operations and maintenance costs incurred in the procurement and delivery of recycled water within the Las Virgenes Municipal Water District service area.

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

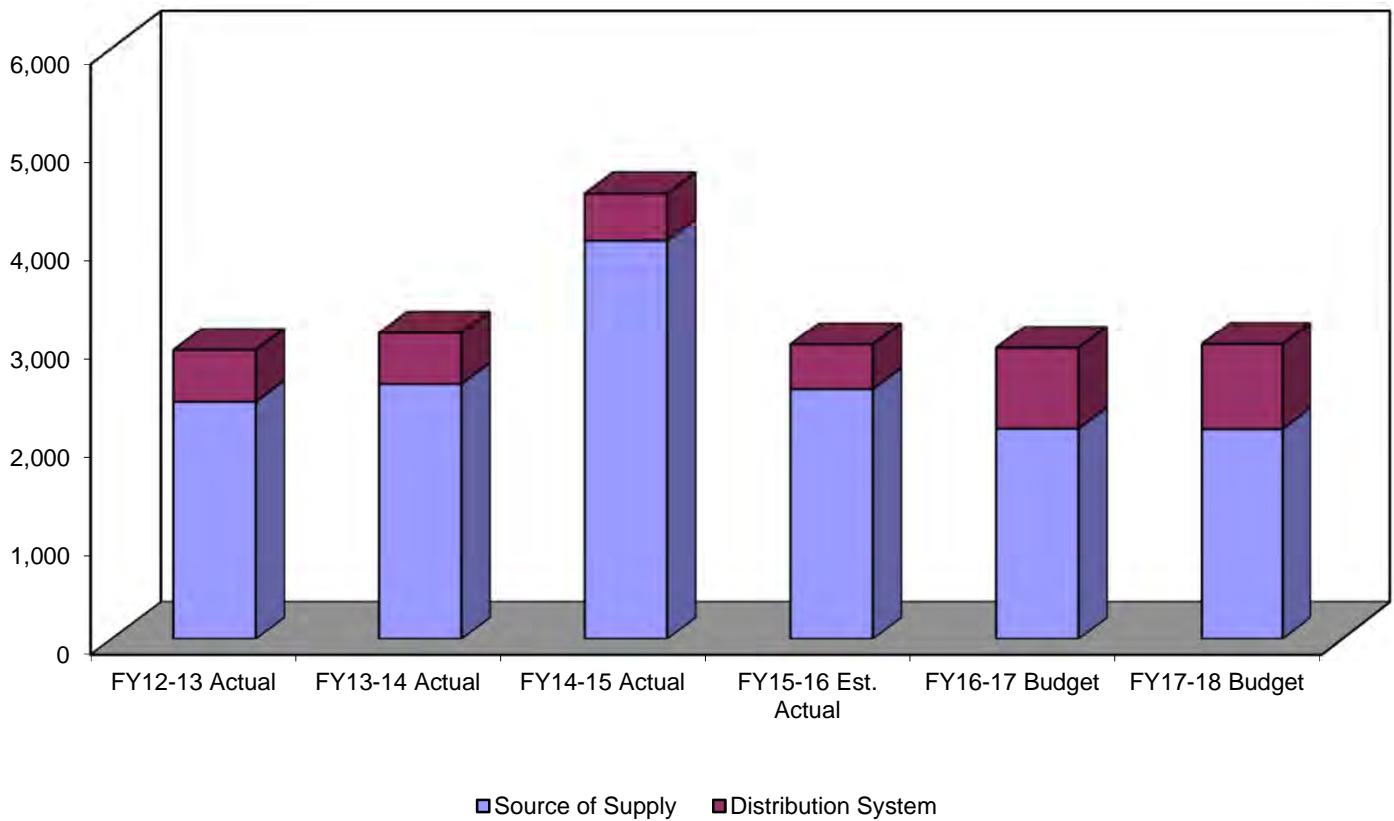
	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Recycled Water Revenues	6,002	6,663	5,147	4,932	5,345	5,414
Recycled Water Expenses	2,942	3,119	4,530	2,999	2,965	3,003
Net Operating Income	3,060	3,544	617	1,933	2,380	2,411



Operating revenues, primarily generated by user charges, are used to pay for annual operating expenses. Net operating income is used to fund capital replacement projects, conservation programs, and to maintain appropriate cash reserves, in accordance with the District's Financial Policies, and as determined by the Board of Directors.

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Source of Supply	2,418	2,597	4,056	2,545	2,146	2,141
Distribution System	524	522	474	454	819	862
Total Recycled Water	2,942	3,119	4,530	2,999	2,965	3,003



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 to increase 3% for each of the next 2 years, at the approved rate schedule.

		FY15-16	FY15-16	FY16-17	FY17-18
	Acre Feet Billed	Budget	Est. Actual	Projected	Projected
4215	Calabasas	537	602	625	642
4220	LV Valley	280	282	290	298
4225	Calabasas/MWD	1,255	1,181	1,216	1,249
4230	Western	2,446	2,267	2,330	2,393
	Total	4,518	4,338	4,461	4,582

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. An additional amount, equal to the value of annual depreciation expense on the recycled water distribution system, is also included in the wholesale recycled water rate.

	Acre Feet	FY15-16	FY15-16	FY16-17	FY17-18
	Purchased	Budget	Est. Actual	Projected	Projected
	LV Valley	285	273	281	289
	Calabasas System	1,657	1,435	1,477	1,517
	Western System	2,172	2,182	2,245	2,306
	Total	4,114	3,890	4,003	4,112

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. The cost of potable water supplement is set to recover the full cost of providing potable water. 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.

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 DPH plan review fees for recycled water expansion plans.

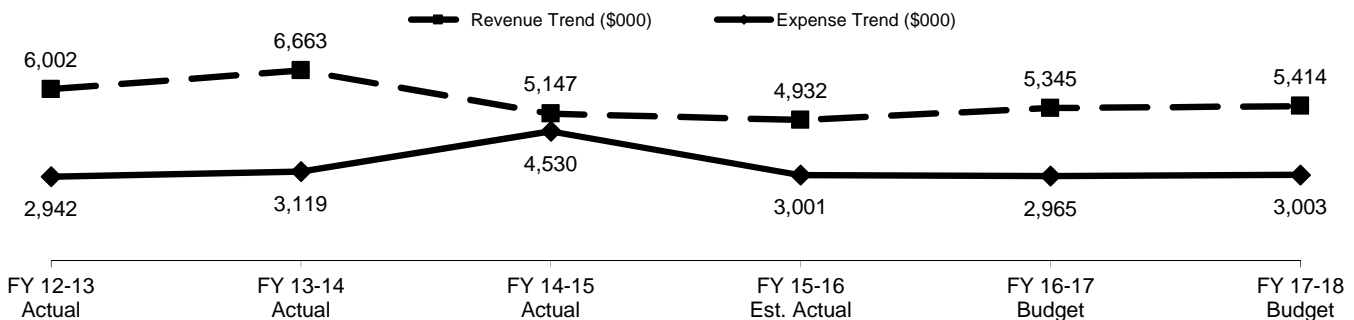
5500 Labor – Labor to install and maintain RW service lines by Construction Section.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4050 Temporary Meter Charge	\$0	\$0	\$0	\$1,800	\$0	\$1,800	\$1,800
4155 Temporary Meter Installation Fees	0	0	50	100	100	100	100
4160 Late Payment Fees	7,262	3,548	2,647	10,000	3,500	10,000	10,000
4170 Water Usage - Accidents	0	0	0	100	0	100	100
4215 RW Sales - Calabasas	737,070	796,390	605,493	625,214	673,000	724,000	752,000
4220 RW Sales - LV Valley	242,633	352,045	312,673	294,687	288,000	308,000	322,000
4225 RW Sales - Calabasas MWD	1,682,681	1,715,933	1,359,377	1,397,270	1,350,000	1,400,000	1,384,000
4230 RW Sales - Western	2,684,068	3,070,348	2,289,610	2,448,640	2,083,000	2,280,000	2,334,000
4505 Other Income from Operations	648,080	724,443	576,915	608,799	534,029	620,706	609,853
TOTAL OPERATING REVENUES	\$6,001,794	\$6,662,707	\$5,146,765	\$5,386,610	\$4,931,629	\$5,344,706	\$5,413,853
SOURCE OF SUPPLY							
5100 Purchased Water - JPA RWTR	2,218,255	2,052,560	1,508,136	1,761,572	1,665,136	1,664,596	1,654,203
5115 Purchased Water - Potable Suppl	199,500	544,500	1,210,738	1,825,170	879,600	481,328	486,956
5116 Purch Water-PW Supp-Prior Yr Adj	0	0	1,337,357	0	0	0	0
Sub-total	\$2,417,755	\$2,597,060	\$4,056,231	\$3,586,742	\$2,544,736	\$2,145,924	\$2,141,159
OPERATING EXPENSES							
5400 Labor	108,959	102,202	94,663	159,808	95,676	171,306	177,211
5405.1 Energy	7,026	6,281	5,484	6,900	6,069	6,500	6,600
5410 Supplies/Material	0	0	126	0	0	0	0
5415 Outside Services	0	1,500	0	0	0	0	0
5420 Permits and Fees	7,661	280	0	0	3,443	3,100	3,147
Sub-total	\$123,646	\$110,263	\$100,273	\$166,708	\$105,188	\$180,906	\$186,958
MAINTENANCE EXPENSES							
5500 Labor	3,248	1,319	0	5,201	1,012	5,085	5,257
5510 Supplies/Material	2,268	510	937	971	600	700	700
5515 Outside Services	7,626	0	4,999	0	0	0	0
Sub-total	\$13,142	\$1,829	\$5,936	\$6,172	\$1,612	\$5,785	\$5,957
SPECIALTY EXPENSES							
5710.2 Tech Services	0	0	1,846	0	1,989	0	0
Sub-total	\$0	\$0	\$1,846	\$0	\$1,989	\$0	\$0
RESOURCE CONSERVATION							
6790 Back Flow Protection	7,075	9,600	6,915	36,754	12,392	52,528	52,956
Sub-total	\$7,075	\$9,600	\$6,915	\$36,754	\$12,392	\$52,528	\$52,956
ADMINISTRATIVE EXPENSES							
6260 Rental Charge - Facility Repl	16,776	18,308	14,792	16,454	16,536	16,222	18,176
7225 Allocated Support Services	113,924	104,945	140,075	165,116	107,980	147,508	148,123
7226 Allocated Operations Services	249,773	276,752	204,157	289,249	210,141	416,458	449,497
Sub-total	\$380,473	\$400,005	\$359,024	\$470,819	\$334,657	\$580,188	\$615,796
TOTAL OPERATING EXPENSES	\$2,942,091	\$3,118,757	\$4,530,225	\$4,267,195	\$3,000,574	\$2,965,331	\$3,002,826
NET OPERATING INCOME (LOSS)	\$3,059,703	\$3,543,950	\$616,540	\$1,119,415	\$1,931,055	\$2,379,375	\$2,411,027

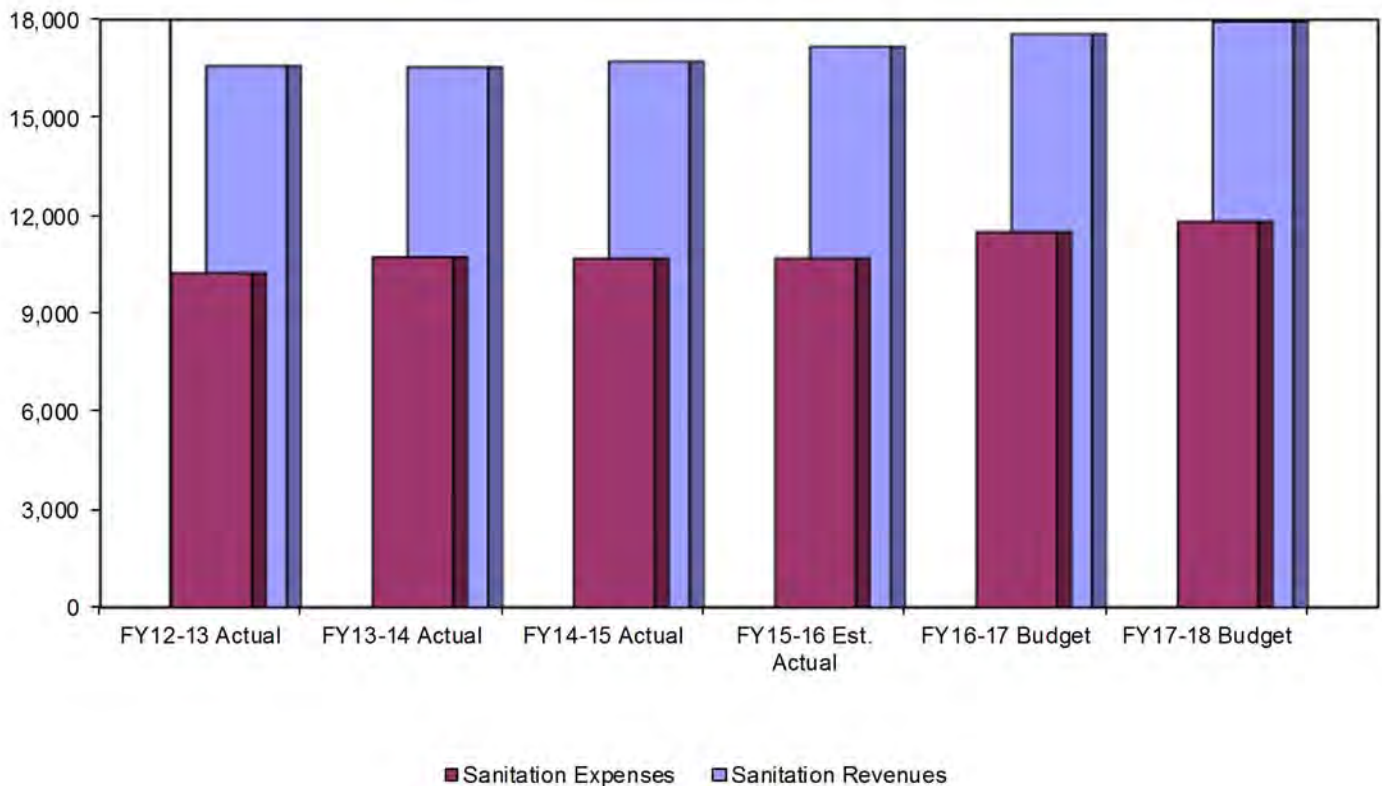


SANITATION OPERATIONS FUND

The Sanitation Operations fund accounts for operations and maintenance costs incurred in the collection, treatment and disposal of wastewater and biosolids in the Las Virgenes Municipal Water District service area.

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

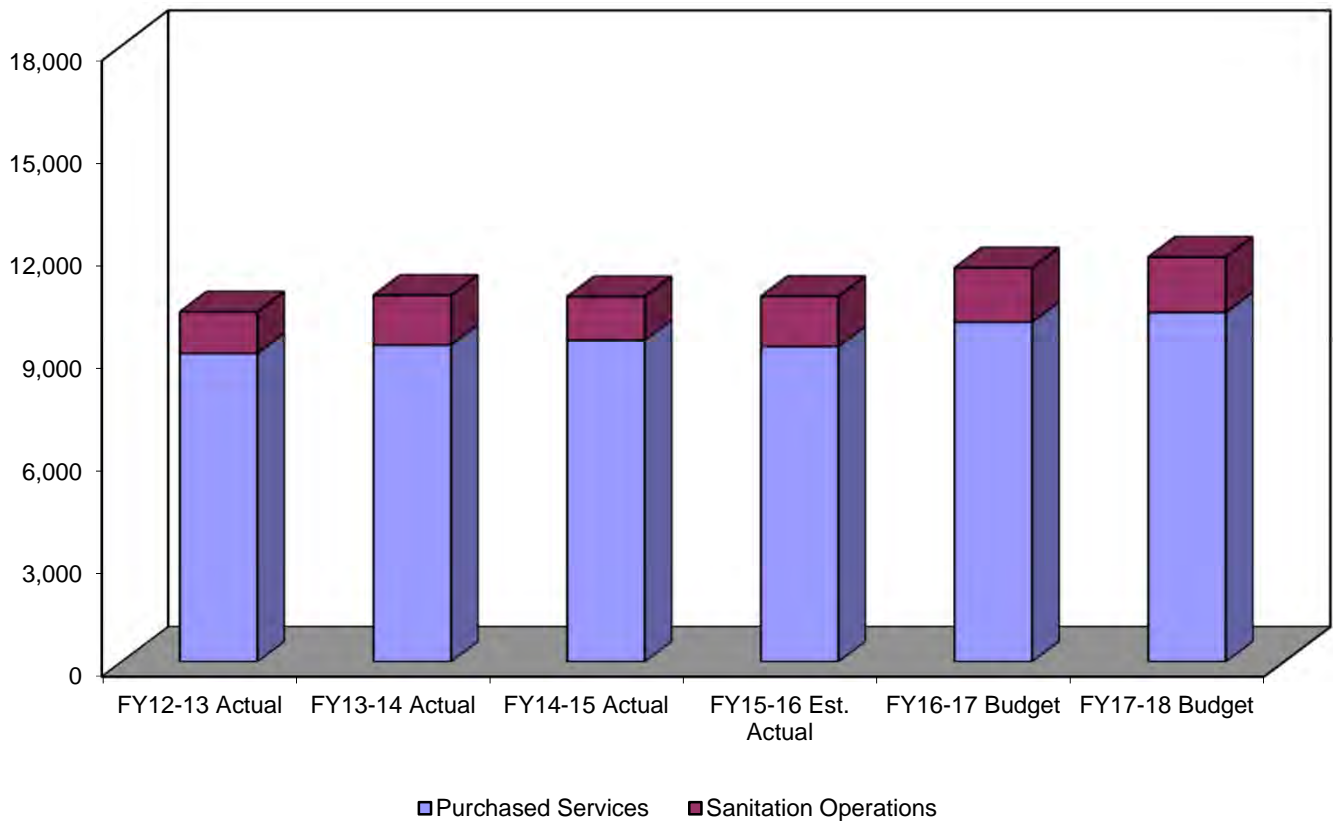
	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Sanitation Revenues	16,587	16,552	16,726	17,180	17,560	17,946
Sanitation Expenses	10,235	10,722	10,680	10,689	11,522	11,834
Net Operating Income	6,352	5,830	6,046	6,491	6,038	6,112



Operating revenues, primarily generated by user charges, are used to pay for annual operating expenses. Net operating income is used to fund capital replacement projects, debt service obligations, and to maintain appropriate cash reserves, in accordance with the District's Financial Policies, and as determined by the Board of Directors.

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Purchased Services	9,030	9,272	9,407	9,227	9,938	10,221
Sanitation Operations	1,205	1,450	1,273	1,462	1,584	1,613
Total Sanitation	10,235	10,722	10,680	10,689	11,522	11,834



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 FY16-17 and FY17-18 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>FY16-17</u>	<u>FY17-18</u>
U-3/B/El Canon Sewage Disposal	\$256,757	\$530,000	\$427,700	\$470,800
Prior Year Reconciliation	-29,930	81,305	0	0
El Canon Rental	455	0	0	0
Total	<u>\$227,282</u>	<u>\$611,305</u>	<u>\$427,700</u>	<u>\$470,800</u>

OPERATING EXPENSE LINE ITEM EXPLANATIONS

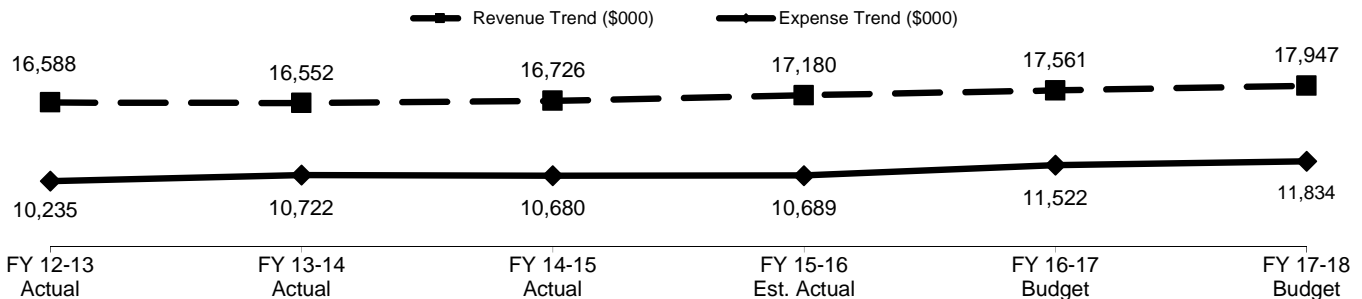
- 5400 Labor – Costs involved with operating the Lift Stations by the Reclamation personnel.
- 5405.1 Electricity – Electrical costs associated with operating the Lift Stations.
- 5417 Odor Control – Funds for annual replacement of media (carbon) at both Lift Stations.
- 5420 Permit and Fees – Funds 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 – FY13-14 funds used for lift station #2 slurry seal project (\$12K) and gate valves replacement (\$10K). FY16-17 budget request is for transfer switch maintenance at lift stations 1 & 2 (\$10K).

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4160 Late Payment Fees	\$33,938	\$29,489	\$29,910	\$31,500	\$31,500	\$31,500	\$31,500
4260 Sanitation Service Fees	16,323,650	16,292,740	16,463,845	16,838,000	16,916,000	17,293,000	17,679,000
4270 Consol Sewer District Fees	230,040	230,040	232,170	236,004	232,170	236,004	236,004
4505 Other Income from Operations	50	0	0	0	0	0	0
TOTAL OPERATING REVENUES	\$16,587,678	\$16,552,269	\$16,725,925	\$17,105,504	\$17,179,670	\$17,560,504	\$17,946,504
PURCHASED SERVICES							
5735 Share of JPA Net Expenses	8,778,190	8,962,743	9,179,325	9,335,202	8,615,202	9,510,505	9,750,662
5740 City of Los Angeles	251,958	309,288	227,282	530,000	611,305	427,700	470,800
Sub-total	\$9,030,148	\$9,272,031	\$9,406,607	\$9,865,202	\$9,226,507	\$9,938,205	\$10,221,462
OPERATING EXPENSES							
5400 Labor	29,157	33,998	12,942	31,329	9,750	30,331	31,626
5405.1 Energy	102,529	115,614	94,688	113,250	106,400	106,400	107,996
5405.2 Telephone	18,570	19,122	18,884	18,400	30,816	29,197	29,635
5405.4 Water	558	555	552	540	620	780	792
5417 Odor Control	2,473	0	2,932	4,000	4,217	3,716	3,772
5420 Permits and Fees	11,500	6,235	6,496	6,154	4,981	7,783	7,900
Sub-total	\$164,787	\$175,524	\$136,494	\$173,673	\$156,784	\$178,207	\$181,721
MAINTENANCE EXPENSES							
5500 Labor	83,275	99,856	59,992	92,470	75,864	95,283	98,415
5510 Supplies/Material	23,992	74,031	7,301	31,000	30,500	31,000	31,500
5515 Outside Services	32,592	38,472	33,306	30,435	32,048	34,100	34,600
5530 Capital Outlay	0	22,117	0	0	0	10,000	0
Sub-total	\$139,859	\$234,476	\$100,599	\$153,905	\$138,412	\$170,383	\$164,515
SPECIALTY EXPENSES							
5700 SCADA Services	2,934	0	3,817	9,037	3,903	9,303	9,601
5710.2 Tech Services	190	0	0	99	0	107	112
Sub-total	\$3,124	\$0	\$3,817	\$9,136	\$3,903	\$9,410	\$9,713
ADMINISTRATIVE EXPENSES							
6260 Rental Charge - Facility Repl	26,139	30,327	26,982	24,455	27,566	25,384	27,404
7225 Allocated Support Services	255,465	250,138	237,722	322,612	287,673	353,376	348,574
7226 Allocated Operations Services	615,548	759,407	767,560	889,000	847,686	846,711	880,308
Sub-total	\$897,152	\$1,039,872	\$1,032,264	\$1,236,067	\$1,162,925	\$1,225,471	\$1,256,286
TOTAL OPERATING EXPENSES	\$10,235,070	\$10,721,903	\$10,679,781	\$11,437,983	\$10,688,531	\$11,521,676	\$11,833,697
NET OPERATING INCOME (LOSS)	\$6,352,608	\$5,830,366	\$6,046,144	\$5,667,521	\$6,491,139	\$6,038,828	\$6,112,807





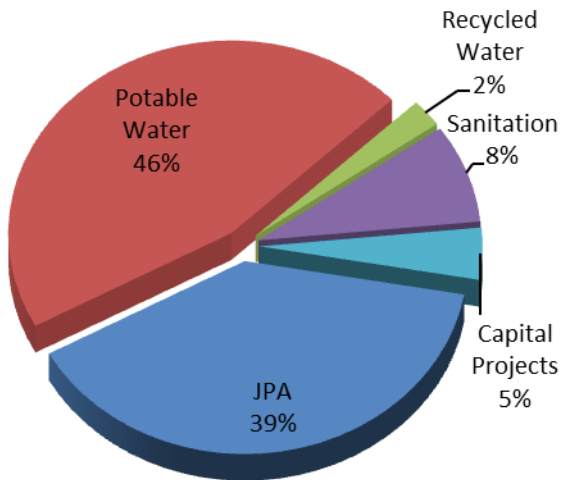
INTERNAL SERVICES

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.

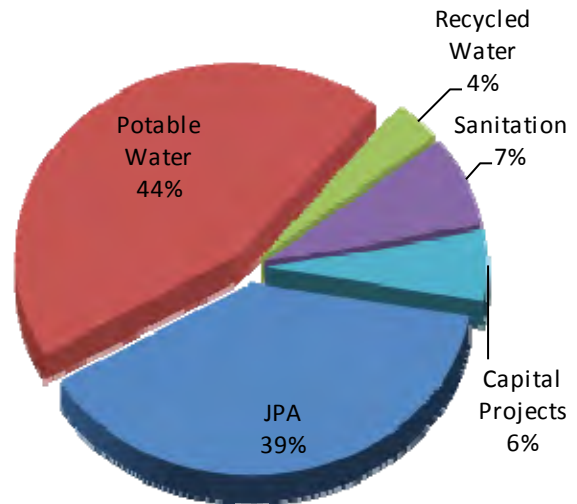
The Joint Powers Authority (JPA) agreement between Las Virgenes Municipal Water District (LV) and Triunfo Sanitation District (TSD) calls for allocation of General and Administrative costs based on the actual cost of labor. General and administrative costs are defined as accounting, personnel and general 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.

FY 2015-16 Estimated Actual

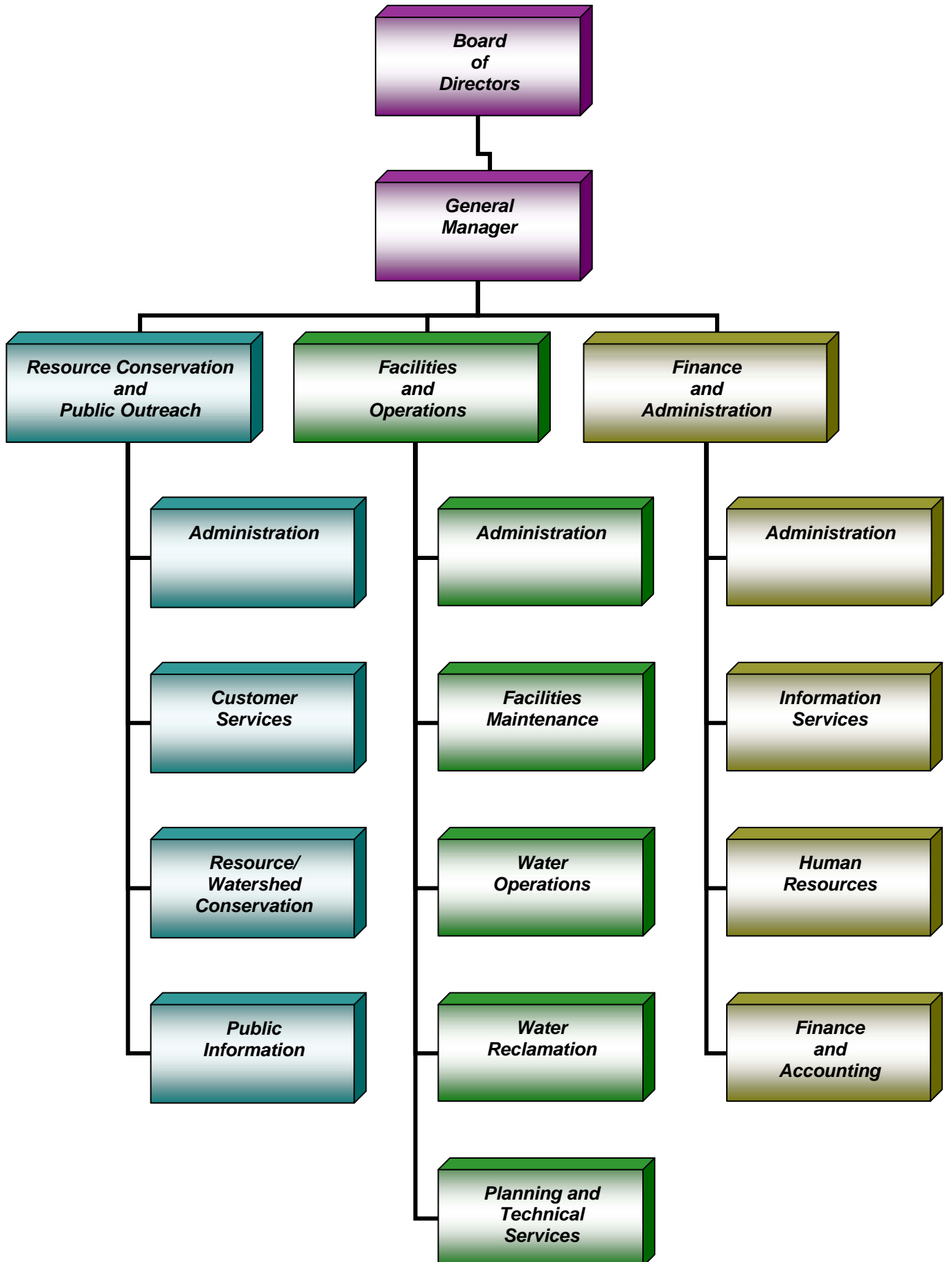


FY 2016-17 Budget



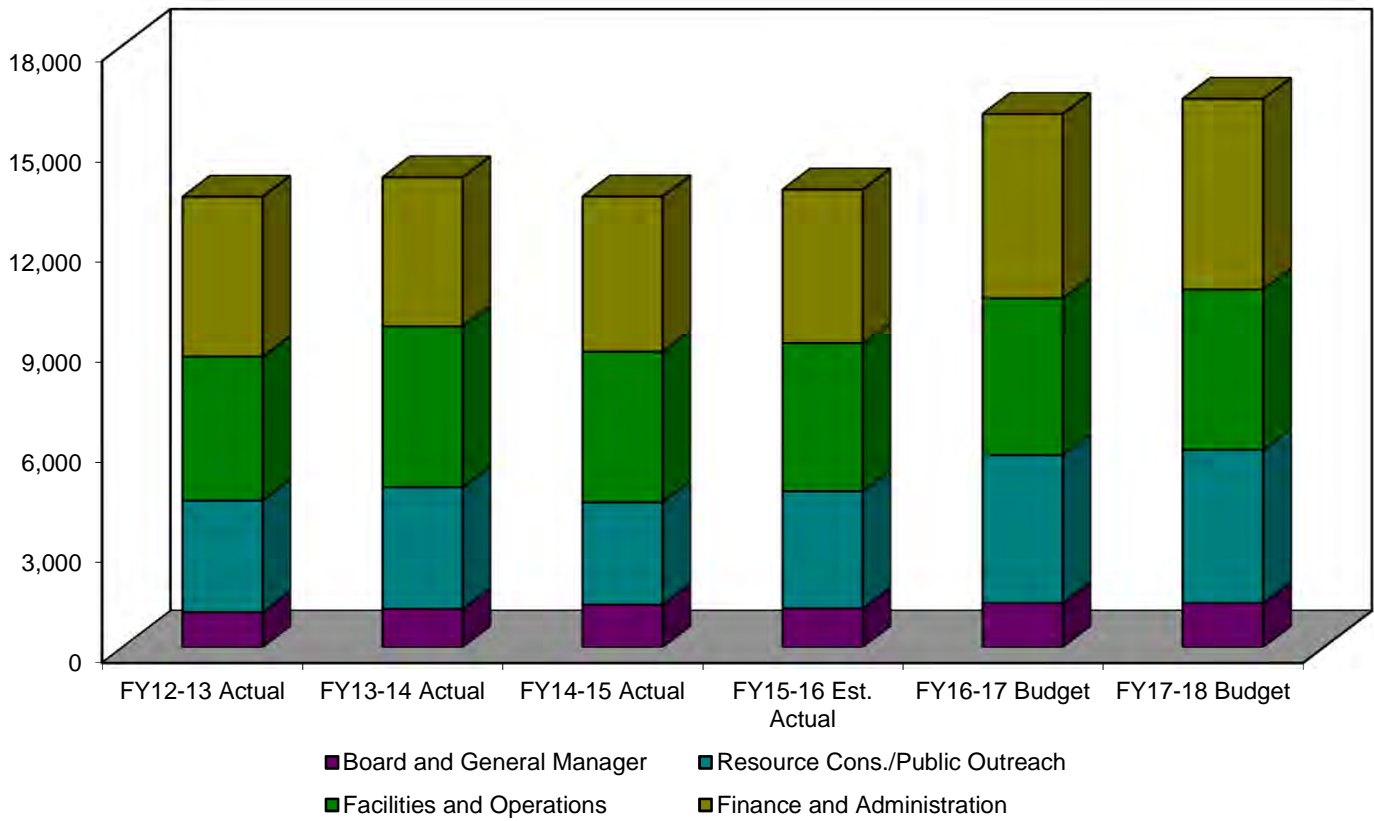
The allocated costs are shown in the budget reports as Allocated Support Services and Allocated Operations Services. Allocated Support Services are costs which originate from cost centers that provide general central service. These cost centers include general management, departmental administration, 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)

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Board and General Manager	1,046	1,144	1,276	1,163	1,321	1,320
Resource Cons./Public Outreach	3,330	3,626	3,051	3,491	4,415	4,572
Facilities and Operations	4,294	4,829	4,492	4,420	4,706	4,814
Finance and Administration	4,807	4,458	4,664	4,618	5,509	5,699
	13,477	14,057	13,483	13,692	15,951	16,405



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

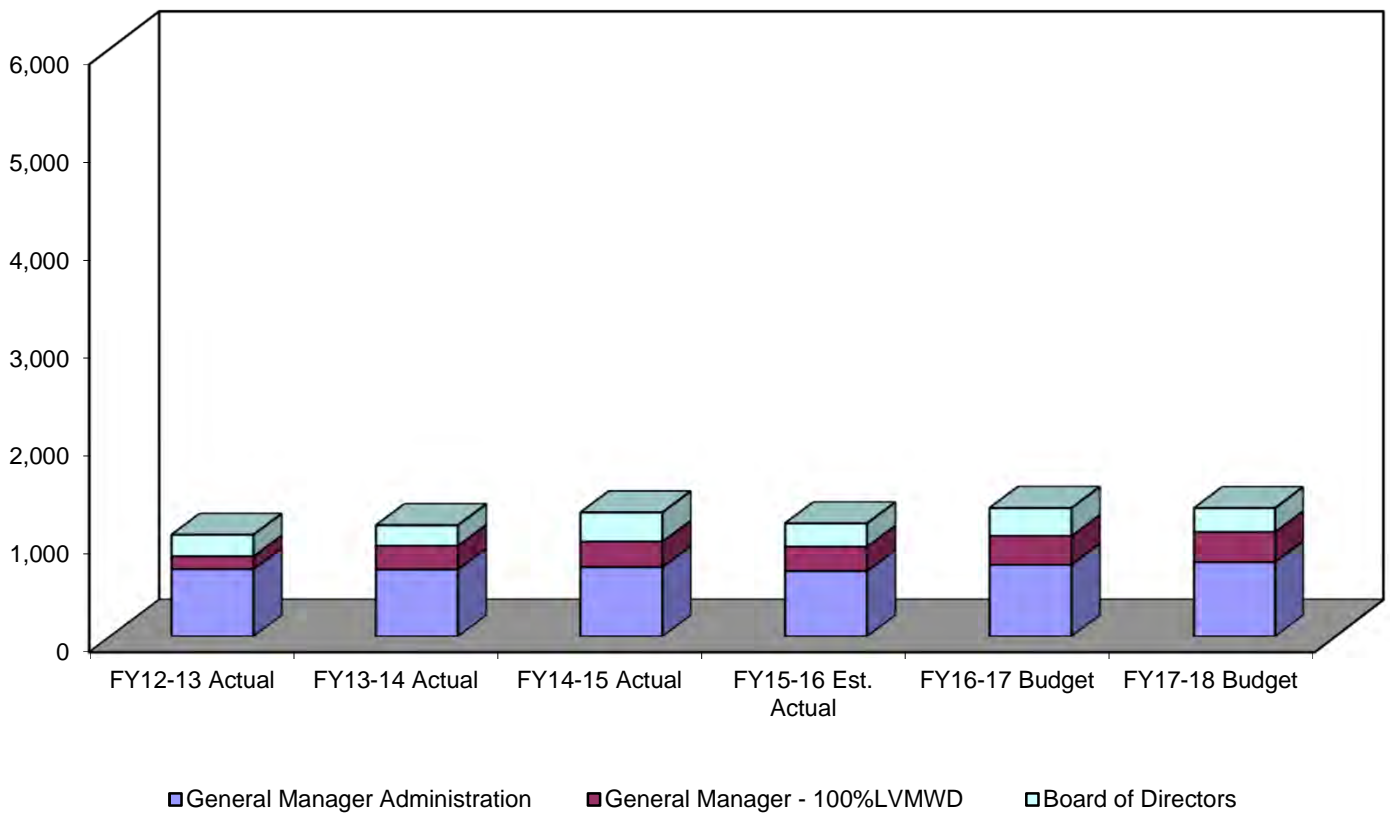
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
BOARD EXPENSES							
6000 Directors' Fees	\$88,775	\$83,893	\$82,600	\$90,000	\$90,000	\$90,000	\$90,000
6005 Directors' Benefits	68,794	79,809	79,741	77,075	80,579	77,075	77,075
6010 Directors' Conference Expenses	31,716	26,724	33,169	30,000	25,000	30,000	30,000
6015 Directors' Miscellaneous	1,160	563	1,355	2,000	300	2,000	2,000
6020 Election Expense	20,888	0	54,821	0	0	43,000	0
Sub-total	\$211,333	\$190,989	\$251,686	\$199,075	\$195,879	\$242,075	\$199,075
PAYROLL EXPENSES							
6100 Staff Salaries	9,708,415	9,736,971	9,859,752	10,683,805	10,021,471	11,092,348	11,452,671
6102 Staff Overtime	302,449	390,665	357,888	245,554	457,218	246,755	255,118
6105 Staff Benefits	4,943,637	4,915,514	4,250,270	4,657,834	4,183,940	4,788,227	4,964,849
6110 Staff Taxes	949,597	951,996	935,629	1,011,878	943,386	1,046,150	1,074,662
Sub-total	\$15,904,098	\$15,995,146	\$15,403,539	\$16,599,071	\$15,606,015	\$17,173,480	\$17,747,300
6115 Staff Costs Recovered	(7,584,859)	(7,266,733)	(7,266,998)	(7,904,850)	(7,360,838)	(8,085,712)	(8,348,065)
Net Payroll Expenses	\$8,319,239	\$8,728,413	\$8,136,541	\$8,694,221	\$8,245,177	\$9,087,768	\$9,399,235
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	145,279	119,761	109,103	179,200	152,282	153,750	164,752
6205 Equipment Rental	7,729	8,415	7,605	7,700	7,600	7,600	7,600
6210 Equipment Repairs	2,617	608	876	1,500	1,750	3,000	3,000
6215 Equipment Maintenance	324,355	318,685	323,835	322,500	322,000	310,944	330,500
6220 Outside Services	150,901	133,821	161,088	366,400	396,300	342,600	342,600
6225 Radio Maintenance Expense	17,728	12,244	7,815	8,184	8,000	11,380	11,551
6230 Safety Equipment	20,765	20,486	34,561	21,022	14,732	20,285	20,359
6235 Records Management	50,991	54,384	37,901	50,000	45,900	50,000	50,000
6250 Equipment Interest Expense	6,748	4,423	2,962	0	2,000	4,500	3,500
Sub-total	\$727,113	\$672,827	\$685,746	\$956,506	\$950,564	\$904,059	\$933,862
PROFESSIONAL SERVICES							
6500 Legal Services	92,670	108,120	94,087	105,000	99,000	99,000	99,000
6505 Legal Advertising	6,914	16,355	18,062	15,000	14,000	15,000	15,000
6516 Other Professional Services	57,250	45,588	167,471	383,500	116,180	554,860	562,115
6517 Audit Fees	27,000	21,000	37,500	31,000	36,000	37,000	38,100
6522 Management Consultant Fees	62,979	5,815	134,281	142,500	47,000	25,000	52,500
Sub-total	\$246,813	\$196,878	\$451,401	\$677,000	\$312,180	\$730,860	\$766,715
RES CONSER/PUBLIC OUTREACH							
6602 School Education Program	8,519	4,816	5,416	15,302	20,075	15,540	15,765
6604 Public Education Program	182,162	142,080	148,927	309,581	197,567	200,084	200,817
6606 Community Group Outreach	5,240	3,226	7,711	28,672	7,328	13,406	14,606
6608 Intergovernmental Coordination	9,180	10,447	17,897	19,544	18,018	16,499	17,909
Sub-total	\$205,101	\$160,569	\$179,951	\$373,099	\$242,988	\$245,529	\$249,097
HUMAN RESOURCES							
6800 Safety	24,180	17,592	11,768	38,000	12,000	38,000	38,000
6810 Recruitment Expenses	35,580	17,553	12,766	10,000	10,000	10,000	10,000
6812 Retired Employee Benefits	787,861	862,983	868,442	969,150	952,638	985,283	1,073,468
6815 Employee Recognition Function	7,401	7,330	16,021	15,000	10,450	15,000	15,000
6820 Employee Assistance Program	0	0	0	1,000	0	1,000	1,000
6825 Employee Wellness Program	4,817	977	5,470	10,000	6,000	10,000	10,000
6830 Training & Prof. Development	77,349	88,091	105,773	165,347	99,722	166,584	156,541
6840 DOT Testing	1,050	825	1,000	1,000	999	1,000	1,000
6850 Unemployment Ins. Benefit	3,600	0	1,155	5,000	1,575	5,000	5,000
6855 Donated Sick Leave	3,558	(1,352)	1,050	0	0	0	0
6872 Litigation - Outside Services	75,390	131,237	32,073	100,000	11,650	50,000	50,000
Sub-total	\$1,020,786	\$1,125,236	\$1,055,518	\$1,314,497	\$1,105,034	\$1,281,867	\$1,360,009

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OTHER G&A EXPENSES							
7100 Provision for Uncollectible Accts	49,694	47,011	41,161	95,000	50,000	50,000	50,000
7105 Dues/Subscriptions/Memberships	79,140	119,112	118,073	132,816	93,635	111,380	111,325
7110 Travel/Misc. Expenses	1,851	3,017	1,707	7,015	3,171	7,370	7,387
7135.1 Property Insurance	32,658	32,435	32,707	33,623	32,678	33,668	35,014
7135.2 Liability Insurance	216,905	181,792	163,484	168,061	159,271	163,919	170,476
7135.3 Automobile Insurance	20,779	38,176	54,572	56,099	64,884	69,951	72,750
7135.4 Earthquake Insurance	55,052	55,005	53,183	54,672	52,626	54,220	56,389
7135.5 Excess Liability Insurance	248,609	206,111	201,897	207,550	198,720	203,770	211,921
7145 Claims Paid	0	3,500	718	0	0	0	0
7152 LAFCO Charges	13,198	13,405	18,501	15,000	24,631	21,000	21,000
Sub-total	\$717,886	\$699,564	\$686,003	\$769,836	\$679,616	\$715,278	\$736,262
OPERATING EXPENSE							
5400 Labor	363,739	331,609	282,308	343,019	329,823	358,275	371,647
5405.1 Utilities - Energy	128,967	133,464	141,743	131,000	130,000	131,600	133,575
5405.2 Utilities - Telephone	153,936	176,756	233,023	219,828	239,870	241,520	243,676
5405.3 Utilities - Gas	19,868	24,975	22,047	21,986	16,417	21,915	22,244
5405.4 Utilities - Water	13,851	15,953	14,963	15,618	13,825	15,096	15,323
5415 Outside Services	0	0	78,834	65,000	65,000	200,000	200,000
5430 Capital Outlay	57,253	44,186	95,079	68,500	68,500	101,000	75,500
Sub-total	\$737,614	\$726,943	\$867,997	\$864,951	\$863,435	\$1,069,406	\$1,061,965
MAINTENANCE EXPENSE							
5500 Labor	361,015	372,074	370,366	422,983	306,257	440,177	454,830
5510 Supplies/Materials	192,148	419,592	201,946	596,500	190,660	472,677	474,490
5510.1 Fuel	119,749	161,331	112,807	130,837	89,059	116,900	118,654
5515 Outside Services	384,134	395,709	315,657	410,053	300,123	368,949	373,733
5520 Permits/Fee	9,727	6,086	9,698	12,515	10,011	14,229	14,440
5530 Capital Outlay	65,541	3,747	7,871	35,000	0	23,200	0
6255 Rental Charge - Vehicles	121,135	141,976	153,536	164,686	154,294	178,822	206,113
Sub-total	\$1,253,449	\$1,500,515	\$1,171,881	\$1,772,574	\$1,050,404	\$1,614,954	\$1,642,260
INVENTORY EXPENSE							
5536 Inventory Adjustment	6,139	12,196	24,861	9,500	10,500	11,550	12,705
Sub-total	\$6,139	\$12,196	\$24,861	\$9,500	\$10,500	\$11,550	\$12,705
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	24,536	42,037	31,676	61,393	36,927	49,048	44,462
Sub-total	\$24,536	\$42,037	\$31,676	\$61,393	\$36,927	\$49,048	\$44,462
TOTAL EXPENSES	\$13,475,982	\$14,056,167	\$13,544,734	\$15,692,652	\$13,692,704	\$15,952,394	\$16,405,647
ALLOCATED EXPENSES							
ALLOCATED TECHNICAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED CUSTOMER INFO SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED LABORATORY EXPENSES	(\$570,289)	(\$532,731)	(\$525,015)	(\$583,893)	(\$525,341)	(\$592,991)	(\$614,009)
ALLOCATED VEHICLE EXPENSES	\$2	\$1	\$1	\$0	\$0	\$0	\$0
ALLOCATED LEGAL EXPENSES	(\$75,390)	(\$131,228)	(\$32,073)	(\$100,000)	(\$11,650)	(\$50,000)	(\$50,000)
ALLOCATED OPS BLDG EXPENSES	(\$211,647)	(\$160,947)	(\$176,164)	(\$204,235)	(\$180,907)	(\$191,131)	(\$170,821)
ALLOCATED INTERNAL G&A	(\$8)	\$91	(\$1)	\$1	\$1	\$1	\$1
ALLOCATED SUPPORT SERVICES(G&A)	(\$5,841,942)	(\$5,608,593)	(\$5,847,831)	(\$6,429,487)	(\$5,705,526)	(\$6,652,729)	(\$6,813,547)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$6,776,708)	(\$7,622,760)	(\$6,963,651)	(\$8,375,038)	(\$7,269,281)	(\$8,465,544)	(\$8,757,271)
TOTAL ALLOCATED EXPENSES	(\$13,475,982)	(\$14,056,167)	(\$13,544,734)	(\$15,692,652)	(\$13,692,704)	(\$15,952,394)	(\$16,405,647)

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
General Manager Administration	693	689	714	673	738	765
General Manager - 100%LVMWD	131	244	262	251	296	310
Board of Directors	222	211	300	239	287	245
	1,046	1,144	1,276	1,163	1,321	1,320



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
BOARD EXPENSES							
6000 Directors' Fees	\$88,775	\$83,893	\$82,600	\$90,000	\$90,000	\$90,000	\$90,000
6005 Directors' Benefits	68,794	79,809	79,741	77,075	80,579	77,075	77,075
6010 Directors' Conference Expenses	31,716	26,724	33,169	30,000	25,000	30,000	30,000
6015 Directors' Miscellaneous	1,160	563	1,355	2,000	300	2,000	2,000
6020 Election Expense	20,888	0	54,821	0	0	43,000	0
Sub-total	\$211,333	\$190,989	\$251,686	\$199,075	\$195,879	\$242,075	\$199,075
PAYROLL EXPENSES							
6100 Staff Salaries	330,883	336,417	329,636	344,162	332,480	350,502	369,056
6105 Staff Benefits	139,941	124,929	152,272	126,831	121,393	140,708	148,038
6110 Staff Taxes	30,501	31,512	25,580	27,140	17,725	26,976	27,829
Sub-total	\$501,325	\$492,858	\$507,488	\$498,133	\$471,598	\$518,186	\$544,923
Net Payroll Expenses	\$501,325	\$492,858	\$507,488	\$498,133	\$471,598	\$518,186	\$544,923
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	0	587	0	0	0	0	0
6235 Records Management	50,991	54,384	37,901	50,000	45,900	50,000	50,000
Sub-total	\$50,991	\$54,971	\$37,901	\$50,000	\$45,900	\$50,000	\$50,000
PROFESSIONAL SERVICES							
6500 Legal Services	72,000	72,018	84,000	90,000	84,000	84,000	84,000
6505 Legal Advertising	6,914	16,355	18,062	15,000	14,000	15,000	15,000
6516 Other Professional Services	23,217	13,625	17,082	32,000	38,030	34,000	34,000
Sub-total	\$102,131	\$101,998	\$119,144	\$137,000	\$136,030	\$133,000	\$133,000
HUMAN RESOURCES							
6812 Retired Employee Benefits	0	9,935	122,664	165,900	147,659	152,719	166,388
6815 Employee Recognition Function	4,098	1,349	4,124	5,000	450	5,000	5,000
6830 Training & Prof. Development	8,762	6,002	16,888	12,000	9,500	12,000	12,000
6872 Litigation - Outside Services	75,390	131,237	32,073	100,000	11,650	50,000	50,000
Sub-total	\$88,250	\$148,523	\$175,749	\$282,900	\$169,259	\$219,719	\$233,388
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	76,018	116,091	113,853	126,200	90,000	105,000	105,000
7110 Travel/Misc. Expenses	724	673	766	5,000	1,500	5,000	5,000
7135.2 Liability Insurance	0	0	29,791	30,625	25,217	24,519	25,500
7152 LAFCO Charges	13,198	13,405	18,501	15,000	24,631	21,000	21,000
Sub-total	\$89,940	\$130,169	\$162,911	\$176,825	\$141,348	\$155,519	\$156,500
OPERATING EXPENSE							
5400 Labor	0	22,890	16,576	11,136	298	0	0
5405.2 Utilities - Telephone	1,856	1,620	2,520	3,000	3,000	3,000	3,000
Sub-total	\$1,856	\$24,510	\$19,096	\$14,136	\$3,298	\$3,000	\$3,000
TOTAL EXPENSES	\$1,045,826	\$1,144,018	\$1,275,448	\$1,358,069	\$1,163,312	\$1,321,499	\$1,319,886
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$5,878	\$6,985	\$5,202	\$6,199	\$4,824	\$6,038	\$6,377
ALLOCATED LEGAL EXPENSES	(\$75,390)	(\$131,228)	(\$32,073)	(\$100,000)	(\$11,650)	(\$50,000)	(\$50,000)
ALLOCATED INTERNAL G&A	(\$122,704)	(\$126,082)	(\$114,720)	(\$128,893)	(\$117,868)	(\$131,619)	(\$135,993)
ALLOCATED SUPPORT SERVICES(G&A)	(\$853,610)	(\$893,693)	(\$1,133,857)	(\$1,135,375)	(\$1,038,618)	(\$1,145,918)	(\$1,140,270)
ALLOCATED OPERATIONS SERVICES(G&A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED EXPENSES	(\$1,045,826)	(\$1,144,018)	(\$1,275,448)	(\$1,358,069)	(\$1,163,312)	(\$1,321,499)	(\$1,319,886)

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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
General Manager	1.0	1.0	1.0	1.0
Executive Assistant/Clerk of the Board	1.0	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0	2.0

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

SIGNIFICANT CHANGES

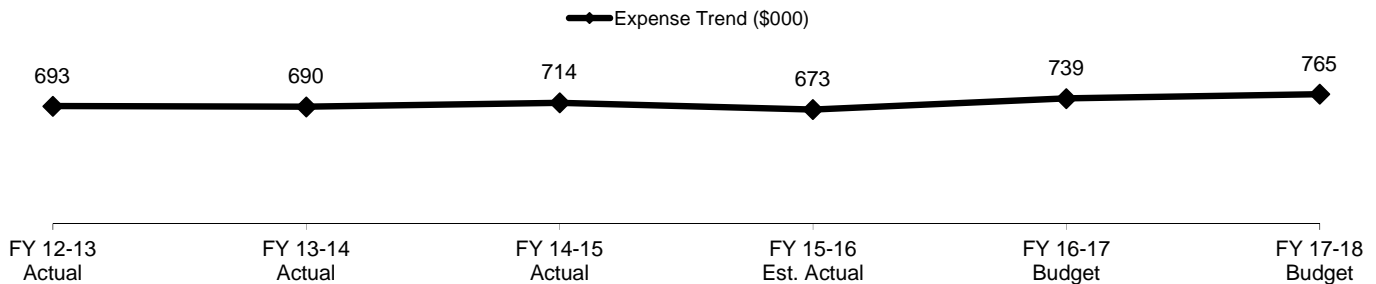
There are no significant changes budgeted for FY16-17 and FY17-18, which affect the scope or level of service.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$330,883	\$336,417	\$329,636	\$344,162	\$332,480	\$350,502	\$369,056
6102 Staff Overtime	\$0	\$0	\$2,165	\$0	\$0	\$0	\$0
6105 Staff Benefits	139,941	124,929	152,272	126,831	121,393	140,708	148,038
6110 Staff Taxes	24,917	26,206	20,664	21,485	13,830	21,321	22,174
Sub-total	\$495,741	\$487,552	\$504,737	\$492,478	\$467,703	\$512,531	\$539,268
6115 Staff Costs Recovered	\$0	\$0	(\$692)	\$0	\$0	\$0	\$0
Net Payroll Expenses	\$495,741	\$487,552	\$504,045	\$492,478	\$467,703	\$512,531	\$539,268
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	0	587	0	0	0	0	0
6235 Records Management	50,991	54,384	37,901	50,000	45,900	50,000	50,000
Sub-total	\$50,991	\$54,971	\$37,901	\$50,000	\$45,900	\$50,000	\$50,000
PROFESSIONAL SERVICES							
6500 Legal Services	72,000	72,018	84,000	90,000	84,000	84,000	84,000
6505 Legal Advertising	4,430	4,045	6,199	5,000	4,000	5,000	5,000
6516 Other Professional Services	18,927	0	4,253	20,000	24,950	20,000	20,000
Sub-total	\$95,357	\$76,063	\$94,452	\$115,000	\$112,950	\$109,000	\$109,000
HUMAN RESOURCES							
6815 Employee Recognition Function	4,098	1,349	4,124	5,000	450	5,000	5,000
6830 Training & Prof. Development	8,762	6,002	16,888	12,000	9,500	12,000	12,000
Sub-total	\$12,860	\$7,351	\$21,012	\$17,000	\$9,950	\$17,000	\$17,000
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	37,206	40,253	38,890	43,000	35,000	45,000	45,000
7110 Travel/Misc. Expenses	724	673	766	5,000	1,500	5,000	5,000
Sub-total	\$37,930	\$40,926	\$39,656	\$48,000	\$36,500	\$50,000	\$50,000
OPERATING EXPENSE							
5400 Labor	0	22,890	16,576	11,136	298	0	0
Sub-total	\$0	\$22,890	\$16,576	\$11,136	\$298	\$0	\$0
TOTAL EXPENSES							
	\$692,879	\$689,753	\$713,642	\$733,614	\$673,301	\$738,531	\$765,268
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$5,878	\$6,985	\$5,202	\$6,199	\$4,824	\$6,038	\$6,377
ALLOCATED INTERNAL G&A	(\$134,084)	(\$136,186)	(\$126,018)	(\$141,190)	(\$131,047)	(\$143,517)	(\$148,161)
ALLOCATED SUPPORT SERVICES	(\$564,673)	(\$560,552)	(\$592,826)	(\$598,623)	(\$547,078)	(\$601,052)	(\$623,484)



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

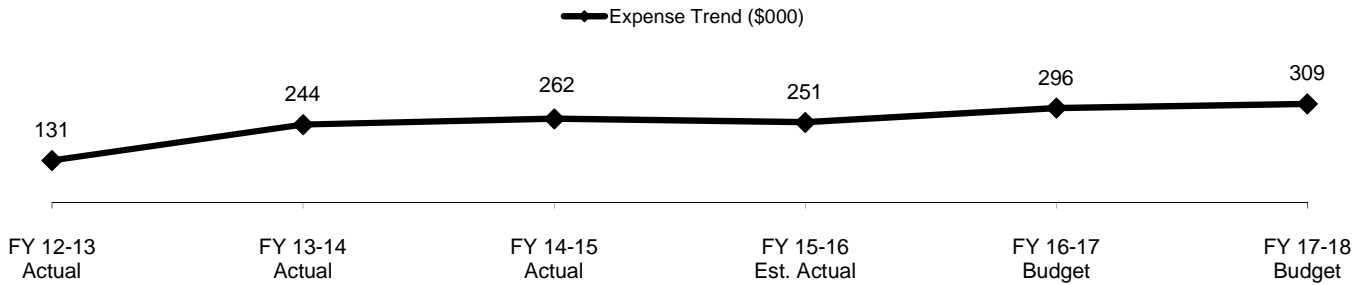
There are no significant changes budgeted for FY16-17 and FY17-18, which affect the scope or level of service.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PROFESSIONAL SERVICES							
6505 Legal Advertising	\$2,484	\$12,310	\$11,863	\$10,000	\$10,000	\$10,000	\$10,000
Sub-total	\$2,484	\$12,310	\$11,863	\$10,000	\$10,000	\$10,000	\$10,000
HUMAN RESOURCES							
6812 Retired Employee Benefits	0	9,935	122,664	165,900	147,659	152,719	166,388
6872 Litigation - Outside Services	75,390	131,237	32,073	100,000	11,650	50,000	50,000
Sub-total	\$75,390	\$141,172	\$154,737	\$265,900	\$159,309	\$202,719	\$216,388
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	38,812	75,838	74,963	83,200	55,000	60,000	60,000
7152 LAFCO Charges	13,198	13,405	18,501	15,000	24,631	21,000	21,000
Sub-total	\$52,010	\$89,243	\$93,464	\$98,200	\$79,631	\$81,000	\$81,000
OPERATING EXPENSE							
5405.2 Utilities - Telephone	1,322	898	1,708	2,000	2,000	2,000	2,000
Sub-total	\$1,322	\$898	\$1,708	\$2,000	\$2,000	\$2,000	\$2,000
TOTAL EXPENSES	\$131,206	\$243,623	\$261,772	\$376,100	\$250,940	\$295,719	\$309,388
ALLOCATED EXPENSES							
ALLOCATED LEGAL EXPENSES	(\$75,390)	(\$131,228)	(\$32,073)	(\$100,000)	(\$11,650)	(\$50,000)	(\$50,000)
ALLOCATED INTERNAL G&A	\$3,968	\$3,739	\$3,749	\$4,751	\$6,221	\$4,379	\$4,574
ALLOCATED SUPPORT SERVICES	(\$59,784)	(\$116,134)	(\$233,448)	(\$280,851)	(\$245,511)	(\$250,098)	(\$263,962)



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

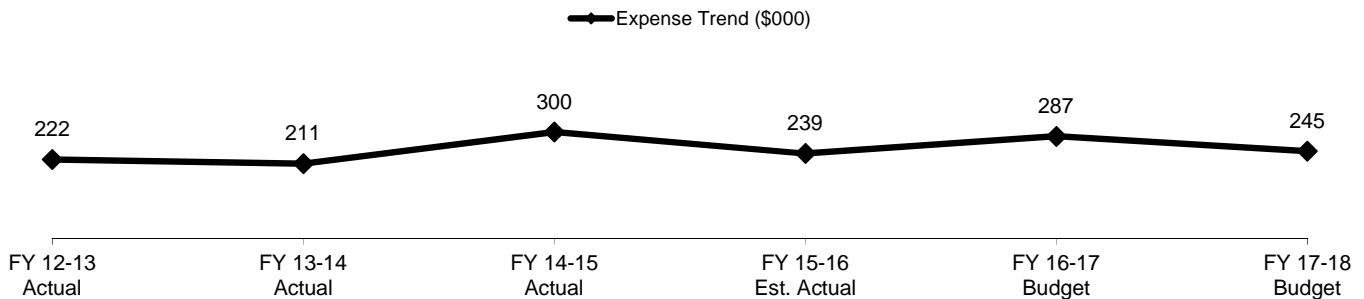
There are no significant changes budgeted for FY16-17 and FY17-18, which affect the scope or level of service.

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 2016-17 due to November 2016 elections in Division 1 and Division 4.
- 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.

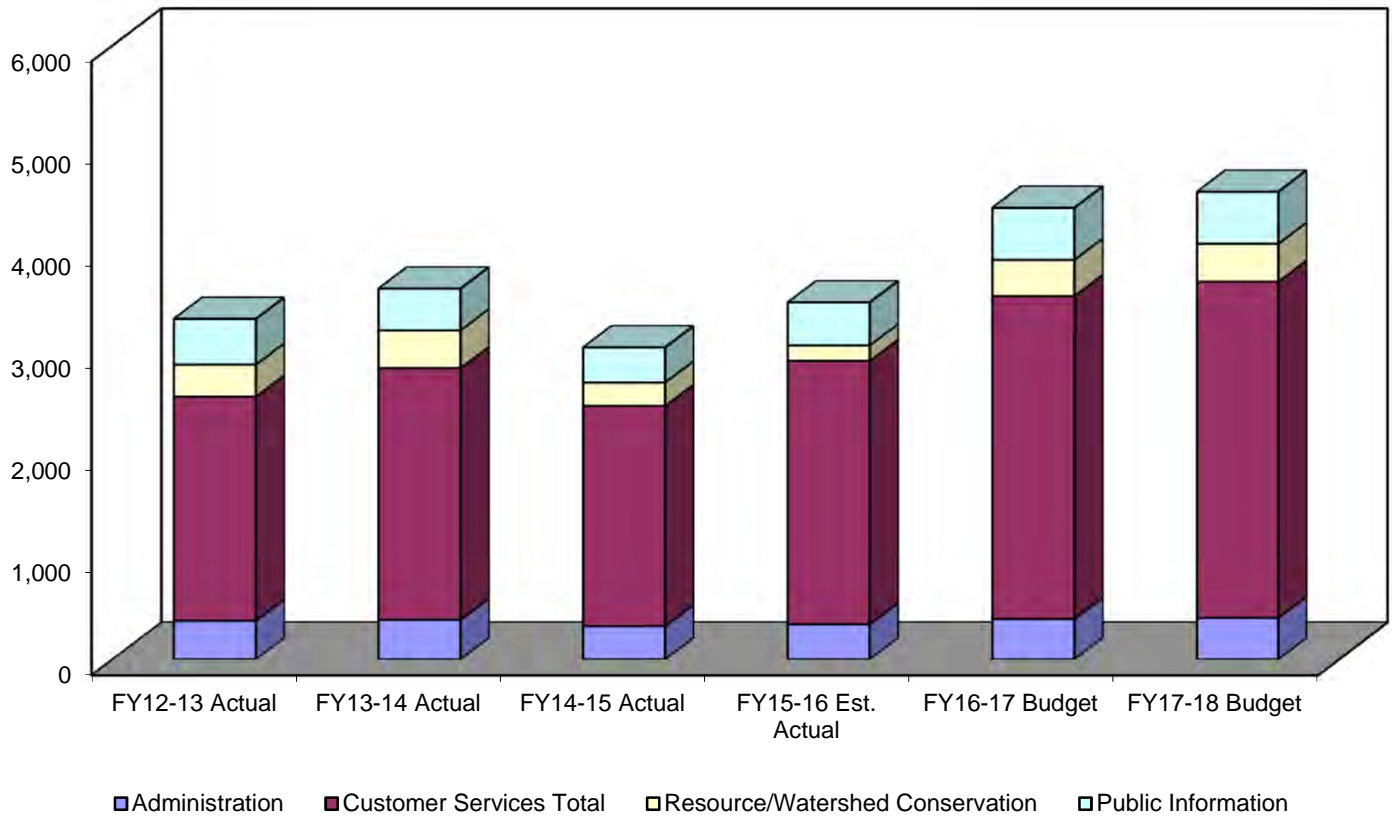
**Las Virgenes Municipal Water District
Board of Directors
100% LVMWD - 701112**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
BOARD EXPENSES							
6000 Directors' Fees	\$88,775	\$83,893	\$82,600	\$90,000	\$90,000	\$90,000	\$90,000
6005 Directors' Benefits	68,794	79,809	79,741	77,075	80,579	77,075	77,075
6010 Directors' Conference Expenses	31,716	26,724	33,169	30,000	25,000	30,000	30,000
6015 Directors' Miscellaneous	1,160	563	1,355	2,000	300	2,000	2,000
6020 Election Expense	20,888	0	54,821	0	0	43,000	0
Sub-total	\$211,333	\$190,989	\$251,686	\$199,075	\$195,879	\$242,075	\$199,075
PAYROLL EXPENSES							
6110 Staff Taxes	5,584	5,306	4,916	5,655	3,895	5,655	5,655
Sub-total	\$5,584	\$5,306	\$4,916	\$5,655	\$3,895	\$5,655	\$5,655
Net Payroll Expenses	\$5,584	\$5,306	\$4,916	\$5,655	\$3,895	\$5,655	\$5,655
PROFESSIONAL SERVICES							
6516 Other Professional Services	4,290	13,625	12,829	12,000	13,080	14,000	14,000
Sub-total	\$4,290	\$13,625	\$12,829	\$12,000	\$13,080	\$14,000	\$14,000
OTHER G&A EXPENSES							
7135.2 Liability Insurance	0	0	29,791	30,625	25,217	24,519	25,500
Sub-total	\$0	\$0	\$29,791	\$30,625	\$25,217	\$24,519	\$25,500
OPERATING EXPENSE							
5405.2 Utilities - Telephone	534	722	812	1,000	1,000	1,000	1,000
Sub-total	\$534	\$722	\$812	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL EXPENSES	\$221,741	\$210,642	\$300,034	\$248,355	\$239,071	\$287,249	\$245,230
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	\$7,412	\$6,365	\$7,549	\$7,546	\$6,958	\$7,519	\$7,594
ALLOCATED SUPPORT SERVICES	(\$229,153)	(\$217,007)	(\$307,583)	(\$255,901)	(\$246,029)	(\$294,768)	(\$252,824)



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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Administration	379	388	326	344	398	408
Customer Service Administration	193	221	276	411	272	323
Customer Svc. Operations	1,086	1,229	1,081	1,301	1,494	1,545
Meter Service	673	778	572	592	1,174	1,196
Customer Service Programs	240	234	226	272	215	222
Customer Services Total	2,192	2,462	2,155	2,576	3,155	3,286
Resource/Watershed Conservatio	312	368	228	151	354	370
Public Information	447	408	342	420	508	508
	3,330	3,626	3,051	3,491	4,415	4,572



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$2,102,176	\$2,180,729	\$2,039,588	\$2,322,650	\$2,147,726	\$2,442,478	\$2,524,829
6102 Staff Overtime	49,035	35,189	45,695	41,305	103,371	41,499	43,084
6105 Staff Benefits	1,038,606	1,063,055	867,325	1,021,264	921,121	1,096,400	1,136,055
6110 Staff Taxes	173,941	179,627	164,917	192,524	170,791	201,314	207,788
Sub-total	\$3,363,758	\$3,458,600	\$3,117,525	\$3,577,743	\$3,343,009	\$3,781,691	\$3,911,756
6115 Staff Costs Recovered	(1,191,803)	(1,064,867)	(1,224,658)	(1,438,437)	(1,296,984)	(1,353,393)	(1,394,019)
Net Payroll Expenses	\$2,171,955	\$2,393,733	\$1,892,867	\$2,139,306	\$2,046,025	\$2,428,298	\$2,517,737
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	41,491	23,477	13,960	60,700	60,220	50,700	60,700
6210 Equipment Repairs	574	169	0	500	250	500	500
6215 Equipment Maintenance	745	745	820	1,500	1,500	1,500	1,500
6220 Outside Services	111,085	114,348	139,664	360,300	360,300	335,500	335,500
6230 Safety Equipment	2,612	2,333	1,638	2,500	2,000	2,250	2,250
Sub-total	\$156,507	\$141,072	\$156,082	\$425,500	\$424,270	\$390,450	\$400,450
PROFESSIONAL SERVICES							
6516 Other Professional Services	6,618	30,458	79,003	45,000	37,100	15,000	45,000
Sub-total	\$6,618	\$30,458	\$79,003	\$45,000	\$37,100	\$15,000	\$45,000
RES CONSER/PUBLIC OUTREACH							
6602 School Education Program	8,519	4,816	5,416	15,302	20,075	15,540	15,765
6604 Public Education Program	182,162	142,080	148,927	309,581	197,567	200,084	200,817
6606 Community Group Outreach	5,240	3,226	7,711	28,672	7,328	13,406	14,606
6608 Intergovernmental Coordination	9,180	10,447	17,897	19,544	18,018	16,499	17,909
Sub-total	\$205,101	\$160,569	\$179,951	\$373,099	\$242,988	\$245,529	\$249,097
HUMAN RESOURCES							
6830 Training & Prof. Development	21,220	17,746	20,072	34,000	20,300	32,500	32,500
Sub-total	\$21,220	\$17,746	\$20,072	\$34,000	\$20,300	\$32,500	\$32,500
OTHER G&A EXPENSES							
7100 Provision for Uncollectible Accts	49,694	47,011	41,161	95,000	50,000	50,000	50,000
7105 Dues/Subscriptions/Memberships	483	301	805	2,100	0	1,600	1,600
7110 Travel/Misc. Expenses	138	69	368	250	0	250	250
Sub-total	\$50,315	\$47,381	\$42,334	\$97,350	\$50,000	\$51,850	\$51,850
OPERATING EXPENSE							
5400 Labor	355,521	275,129	250,036	316,500	316,941	345,540	358,593
5405.2 Utilities - Telephone	19,498	19,174	18,663	19,300	11,840	13,320	13,420
5415 Outside Services	0	0	78,834	65,000	65,000	200,000	200,000
Sub-total	\$375,019	\$294,303	\$347,533	\$400,800	\$393,781	\$558,860	\$572,013
MAINTENANCE EXPENSE							
5500 Labor	225,607	239,883	219,363	266,593	173,933	286,331	297,452
5510 Supplies/Materials	104,799	287,692	74,974	500,000	100,000	350,000	350,000
5515 Outside Services	7,923	9,395	13,508	80,000	1,000	50,000	50,000
Sub-total	\$338,329	\$536,970	\$307,845	\$846,593	\$274,933	\$686,331	\$697,452
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	4,380	3,371	4,086	6,500	2,070	6,500	6,500
Sub-total	\$4,380	\$3,371	\$4,086	\$6,500	\$2,070	\$6,500	\$6,500
TOTAL EXPENSES	\$3,329,444	\$3,625,603	\$3,029,773	\$4,368,148	\$3,491,467	\$4,415,318	\$4,572,599
ALLOCATED EXPENSES							
ALLOCATED TECHNICAL SERVICES	\$99,763	\$87,083	\$81,116	\$78,720	\$74,388	\$89,542	\$93,077
ALLOCATED CUSTOMER INFO SYSTEMS	\$286,648	\$243,299	\$295,787	\$283,870	\$294,668	\$286,981	\$299,783
ALLOCATED VEHICLE EXPENSES	\$99,979	\$118,810	\$83,231	\$98,410	\$82,057	\$95,850	\$101,232
ALLOCATED INTERNAL G&A	\$224,107	\$318,956	\$239,294	\$215,730	\$252,638	\$318,264	\$328,013
ALLOCATED SUPPORT SERVICES(G&A)	(\$590,468)	(\$586,166)	(\$447,318)	(\$662,294)	(\$508,641)	(\$611,768)	(\$619,280)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$3,449,473)	(\$3,807,585)	(\$3,281,883)	(\$4,382,584)	(\$3,686,576)	(\$4,594,187)	(\$4,775,424)
TOTAL ALLOCATED EXPENSES	(\$3,329,444)	(\$3,625,603)	(\$3,029,773)	(\$4,368,148)	(\$3,491,467)	(\$4,415,318)	(\$4,572,599)

RESOURCE CONSERVATION AND PUBLIC OUTREACH

Administration – 701210

FUNCTION

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

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, media relations 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. Promote customer engagement in water budgets 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 District-wide 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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Director of Resource Conservation and Public Outreach	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0	2.0

SIGNIFICANT CHANGES

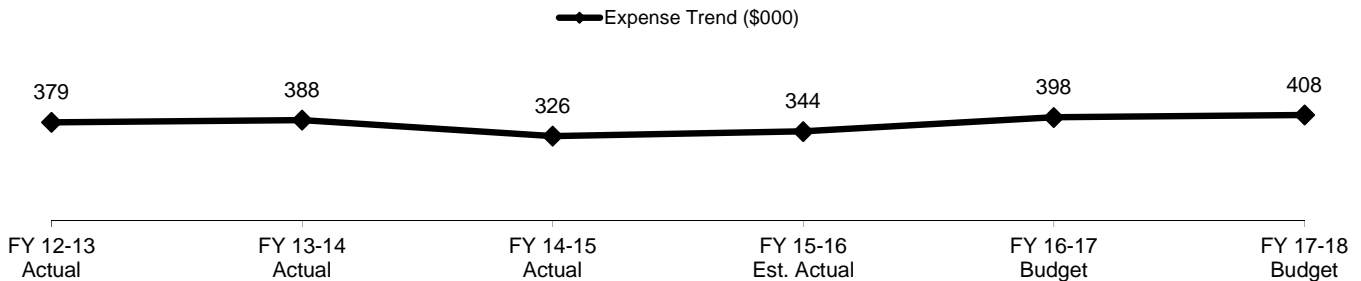
No significant changes are budgeted for FY16-17 or for FY17-18 that affect the scope or level of service.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$244,516	\$248,979	\$260,586	\$274,376	\$283,780	\$284,066	\$289,733
6102 Staff Overtime	237	(79)	505	1,219	0	1,225	1,250
6105 Staff Benefits	118,012	118,482	98,054	96,860	93,523	102,528	106,347
6110 Staff Taxes	15,905	15,914	16,154	17,800	10,907	18,022	18,235
Sub-total	\$378,670	\$383,296	\$375,299	\$390,255	\$388,210	\$405,841	\$415,565
6115 Staff Costs Recovered	(1,937)	0	(51,628)	(11,848)	(45,736)	(12,403)	(12,727)
Net Payroll Expenses	\$376,733	\$383,296	\$323,671	\$378,407	\$342,474	\$393,438	\$402,838
HUMAN RESOURCES							
6830 Training & Prof. Development	581	3,912	80	3,500	100	3,000	3,000
Sub-total	\$581	\$3,912	\$80	\$3,500	\$100	\$3,000	\$3,000
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	99	0	500	100	0	100	100
7110 Travel/Misc. Expenses	138	57	268	250	0	250	250
Sub-total	\$237	\$57	\$768	\$350	\$0	\$350	\$350
OPERATING EXPENSE							
5405.2 Utilities - Telephone	1,336	840	1,191	1,200	1,500	1,700	1,700
Sub-total	\$1,336	\$840	\$1,191	\$1,200	\$1,500	\$1,700	\$1,700
TOTAL EXPENSES	\$378,887	\$388,105	\$325,710	\$383,457	\$344,074	\$398,488	\$407,888
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	(\$138,558)	(\$149,083)	(\$121,987)	(\$149,451)	(\$131,642)	(\$151,252)	(\$154,446)
ALLOCATED SUPPORT SERVICES	(\$240,329)	(\$239,022)	(\$203,723)	(\$234,006)	(\$212,432)	(\$247,236)	(\$253,442)



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, customer information systems and automated meter reading.
2. Manage refinement of customer data for the budget-based water rate structure.
3. Manage the AMR/AMI Implementation Program.
4. Provide assistance and support in the immediate and long term water supply situation both regionally and statewide by putting emphasis on customer contacts, communications, and sustainable conservation.

PERSONNEL

Position Title	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Customer Service Manager	1.0	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0	1.0

SIGNIFICANT CHANGES

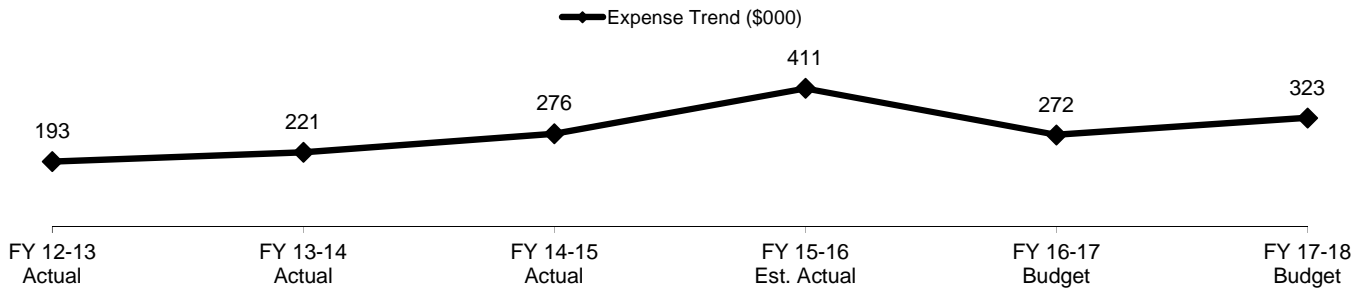
Integration of the bill printing, mailing and online payment processing using a partner of the CIS system vendor will be evaluated in FY 15-16. Budget impact, if any, will presented for approval.

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. This account also funds the hiring of temporary staff and/or intern(s) to assist with determination and/or verification of irrigated area information.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$131,836	\$139,336	\$143,436	\$142,701	\$150,188	\$149,259	\$152,239
6102 Staff Overtime	0	0	0	0	0	0	0
6105 Staff Benefits	44,621	38,021	36,722	39,303	37,645	42,484	44,528
6110 Staff Taxes	9,806	10,337	10,227	10,475	9,265	10,617	10,682
Sub-total	\$186,263	\$187,694	\$190,385	\$192,479	\$197,098	\$202,360	\$207,449
6115 Staff Costs Recovered	0	0	0	0	0	0	0
Net Payroll Expenses	\$186,263	\$187,694	\$190,385	\$192,479	\$197,098	\$202,360	\$207,449
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	27	0	389	200	200	200	200
6220 Outside Services	0	0	4,573	160,000	160,000	50,000	50,000
Sub-total	\$27	\$0	\$4,962	\$160,200	\$160,200	\$50,200	\$50,200
PROFESSIONAL SERVICES							
6516 Other Professional Services	6,245	30,142	78,924	35,000	35,000	0	45,000
Sub-total	\$6,245	\$30,142	\$78,924	\$35,000	\$35,000	\$0	\$45,000
HUMAN RESOURCES							
6830 Training & Prof. Development	25	2,492	1,554	3,000	2,500	3,000	3,000
Sub-total	\$25	\$2,492	\$1,554	\$3,000	\$2,500	\$3,000	\$3,000
OPERATING EXPENSE							
5400 Labor	0	0	0	0	16,085	16,568	17,065
5405.2 Utilities - Telephone	198	199	207	300	250	300	300
Sub-total	\$198	\$199	\$207	\$300	\$16,335	\$16,868	\$17,365
TOTAL EXPENSES	\$192,758	\$220,527	\$276,032	\$390,979	\$411,133	\$272,428	\$323,014
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	(\$192,758)	(\$220,527)	(\$276,032)	(\$390,979)	(\$411,133)	(\$272,428)	(\$323,014)
ALLOCATED OPERATIONS SERVICES	\$0	\$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 resolution to customer issues and concerns. Bill customers for District services and process payments. Process requests to initiate and end service, ensuring all customer orders are completed and satisfactorily resolved. Provide emergency notifications to customers when required.

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 sign-in of new customers.
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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Customer Service Operations Supervisor	1.0	1.0	1.0	1.0
Customer Service Representative	4.0	4.0	5.0	5.0
Receptionist/Office Assistant	1.0	1.0	1.0	1.0
Senior Field Customer Service Representative	1.0	1.0	1.0	1.0
Field Customer Service Representative I, II	8.0	8.0	8.0	8.0
TOTAL	15.0	15.0	16.0	16.0

SIGNIFICANT CHANGES

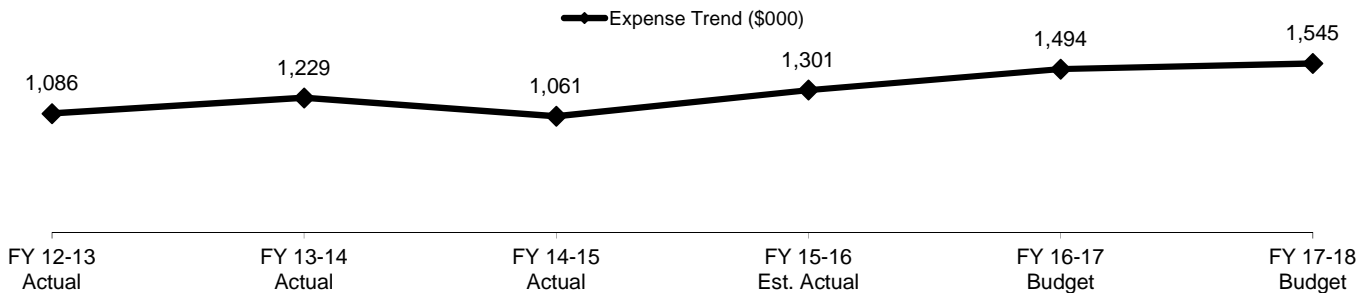
An additional Customer Service Representative position is proposed in anticipation for more customer support as the District transitions to budget-based water rates.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$836,399	\$871,534	\$804,370	\$932,423	\$895,879	\$1,030,917	\$1,073,668
6102 Staff Overtime	41,256	30,639	29,925	24,044	79,477	25,640	26,645
6105 Staff Benefits	486,001	538,557	435,598	483,722	460,276	538,882	556,950
6110 Staff Taxes	73,577	76,721	70,840	80,904	83,439	89,842	93,560
Sub-total	\$1,437,233	\$1,517,451	\$1,340,733	\$1,521,093	\$1,519,071	\$1,685,281	\$1,750,823
6115 Staff Costs Recovered	(604,031)	(522,685)	(541,686)	(716,474)	(599,926)	(635,518)	(660,230)
Net Payroll Expenses	\$833,202	\$994,766	\$799,047	\$804,619	\$919,145	\$1,049,763	\$1,090,593
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	41,464	23,454	13,237	60,000	60,000	50,000	60,000
6210 Equipment Repairs	574	169	0	500	250	500	500
6215 Equipment Maintenance	745	745	820	1,500	1,500	1,500	1,500
6220 Outside Services	111,007	114,192	134,935	200,000	200,000	285,000	285,000
6230 Safety Equip	2,387	2,122	1,444	2,000	2,000	2,000	2,000
Sub-total	\$156,177	\$140,682	\$150,436	\$264,000	\$263,750	\$339,000	\$349,000
HUMAN RESOURCES							
6830 Training & Prof. Development	8,618	3,041	7,179	15,000	10,000	15,000	15,000
Sub-total	\$8,618	\$3,041	\$7,179	\$15,000	\$10,000	\$15,000	\$15,000
OTHER G&A EXPENSES							
7100 Provision for Uncollectible Accts	49,694	47,011	41,161	95,000	50,000	50,000	50,000
Sub-total	\$49,694	\$47,011	\$41,161	\$95,000	\$50,000	\$50,000	\$50,000
OPERATING EXPENSE							
5400 Labor	21,134	26,067	45,926	23,722	48,202	28,923	29,815
5405.2 Telephone	14,403	14,924	14,240	14,400	8,200	8,500	8,500
Sub-total	\$35,537	\$40,991	\$60,166	\$38,122	\$56,402	\$37,423	\$38,315
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	2,392	2,651	3,109	2,500	2,000	2,500	2,500
Sub-total	2,392	2,651	3,109	2,500	2,000	2,500	2,500
TOTAL EXPENSES	\$1,085,620	\$1,229,142	\$1,061,098	\$1,219,241	\$1,301,297	\$1,493,686	\$1,545,408
ALLOCATED EXPENSES							
ALLOCATED TECHNICAL SERVICES	\$99,763	\$87,083	\$81,116	\$78,720	\$74,388	\$89,542	\$93,077
ALLOCATED CUSTOMER INFO SYSTEMS	\$286,648	\$243,299	\$295,787	\$283,870	\$294,668	\$286,981	\$299,783
ALLOCATED VEHICLE EXPENSES	\$82,346	\$97,856	\$67,625	\$79,942	\$67,585	\$77,862	\$82,234
ALLOCATED INTERNAL G&A	\$345,714	\$396,645	\$399,222	\$523,115	\$474,355	\$446,950	\$488,329
ALLOCATED OPERATIONS SERVICES	(\$1,900,091)	(\$2,054,025)	(\$1,904,848)	(\$2,184,888)	(\$2,212,292)	(\$2,395,021)	(\$2,508,831)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Meter Service – 701224

FUNCTION

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

OBJECTIVES

1. Maintain all meters and small regulators to ensure proper operation.
2. To enhance meter reading efficiency.
3. To work with Office Customer Service staff to strengthen coordination in resolving customer issues.

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

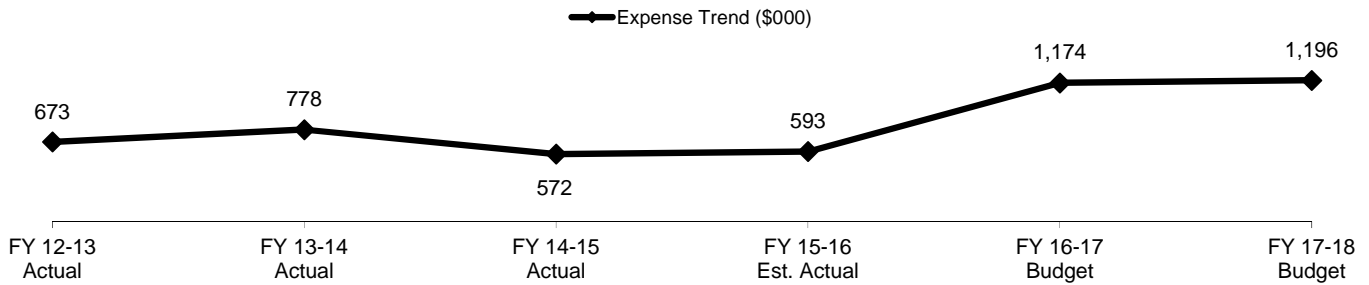
There are no significant changes budgeted for FY16-17 or for FY17-18 that affects the scope or level of service.

LINE ITEM EXPLANATIONS

- 5400 Labor – This account is used to accumulate labor costs associated with meter reading.
- 5415 Outside Services – Cost of contracted meter reading services for monthly billing while AMI implementation is being evaluated.
- 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. Also funds the replacement of antiquated manual meter reading handhelds which will serve as backup for the AMI system in the future.
- .
- 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.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSE							
5400 Labor	\$334,387	\$240,901	\$184,957	\$280,452	\$252,654	\$287,582	\$298,761
5415 Outside Services	\$0	\$0	\$78,834	\$65,000	\$65,000	\$200,000	\$200,000
Sub-total	\$334,387	\$240,901	\$263,791	\$345,452	\$317,654	\$487,582	\$498,761
MAINTENANCE EXPENSE							
5500 Labor	225,607	239,883	219,363	266,593	173,933	286,331	297,452
5510 Supplies/Materials	104,799	287,692	74,974	500,000	100,000	350,000	350,000
5515 Outside Services	7,923	9,395	13,508	80,000	1,000	50,000	50,000
Sub-total	\$338,329	\$536,970	\$307,845	\$846,593	\$274,933	\$686,331	\$697,452
TOTAL EXPENSES	\$672,716	\$777,871	\$571,636	\$1,192,045	\$592,587	\$1,173,913	\$1,196,213
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	\$92,618	\$114,990	\$111,020	\$170,781	\$160,386	\$170,299	\$176,281
ALLOCATED OPERATIONS SERVICES	(\$765,334)	(\$892,861)	(\$682,656)	(\$1,362,826)	(\$752,973)	(\$1,344,212)	(\$1,372,494)



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, coordination of the AMR/AMI Implementation Program, 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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Customer Service Programs Supervisor	1.0	1.0	1.0	1.0
Compliance Inspector	1.0	1.0	1.0	1.0
Cross Connection Inspector	1.0	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0	3.0

SIGNIFICANT CHANGES

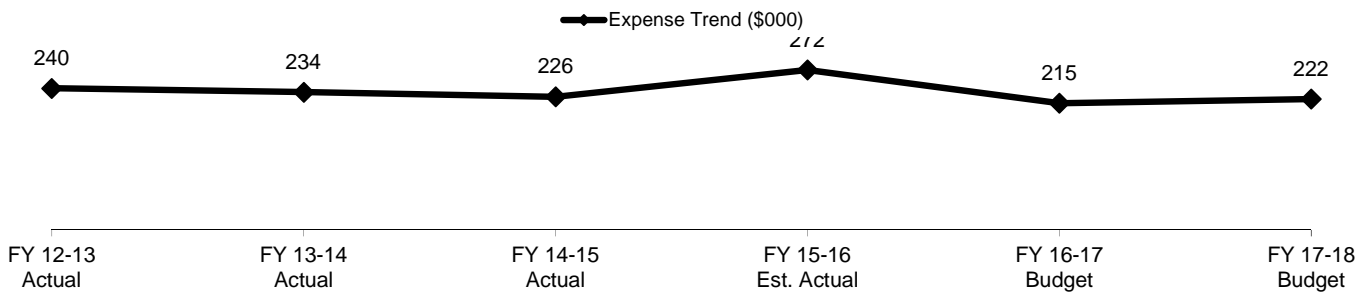
Customer Service is going to be incurring many changes to the programs and processes due to the implementation of water budgets and monthly billing which will increase the need to support the systems used within the department.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$247,976	\$240,902	\$246,734	\$263,018	\$274,107	\$274,466	\$283,412
6102 Staff Overtime	78	156	6,995	7,369	13,876	7,518	7,794
6105 Staff Benefits	111,790	103,614	91,855	103,059	110,903	116,114	120,442
6110 Staff Taxes	23,205	22,063	21,230	25,089	24,771	26,361	27,314
Sub-total	\$383,049	\$366,735	\$366,814	\$398,535	\$423,657	\$424,459	\$438,962
6115 Staff Costs Recovered	(145,713)	(142,284)	(162,408)	(214,702)	(153,505)	(228,849)	(236,660)
Net Payroll Expenses	\$237,336	\$224,451	\$204,406	\$183,833	\$270,152	\$195,610	\$202,302
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	78	156	156	300	300	500	500
6230 Safety Equip	0	0	194	500	0	250	250
Sub-total	\$78	\$156	\$350	\$800	\$300	\$750	\$750
HUMAN RESOURCES							
6830 Training & Prof. Development	0	0	0	2,000	200	1,000	1,000
Sub-total	\$0	\$0	\$0	\$2,000	\$200	\$1,000	\$1,000
OPERATING EXPENSE							
5400 Labor	0	7,638	19,153	12,326	0	12,467	12,952
5405.2 Utilities - Telephone	738	742	777	1,000	800	1,000	1,000
Sub-total	\$738	\$8,380	\$19,930	\$13,326	\$800	\$13,467	\$13,952
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	1,988	720	977	4,000	70	4,000	4,000
Sub-total	\$1,988	\$720	\$977	\$4,000	\$70	\$4,000	\$4,000
TOTAL EXPENSES							
	\$240,140	\$233,707	\$225,663	\$203,959	\$271,522	\$214,827	\$222,004
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$11,755	\$13,969	\$10,404	\$12,269	\$9,648	\$11,950	\$12,621
ALLOCATED INTERNAL G&A	\$99,327	\$113,503	\$127,136	\$146,461	\$141,871	\$134,393	\$145,428
ALLOCATED OPERATIONS SERVICES	(\$351,222)	(\$361,179)	(\$363,203)	(\$362,689)	(\$423,041)	(\$361,170)	(\$380,053)



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 improve the health of the watershed that is compatible with the goal of the nutrient TMDL.
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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Resource Conservation Manager	1.0	-	1.0	1.0
Environmental Analyst I/II	1.0	1.0	1.0	1.0
Water Conservation Coordinator	1.0	1.0	1.0	1.0
Field Customer Service Representative I, II	1.0	-	-	-
TOTAL	4.0	2.0	3.0	3.0

SIGNIFICANT CHANGES

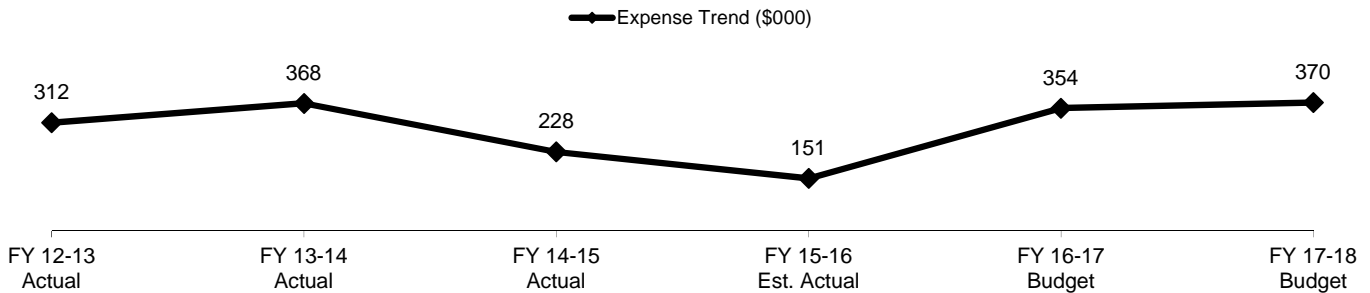
The unfilled Field Customer Service Representative I, II position will be re-classified to an Office Customer Service Representative to respond to increased customer interactions as a result of water budgets implementation.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$332,116	\$350,990	\$293,273	\$378,558	\$211,091	\$343,181	\$348,952
6102 Staff Overtime	5,713	1,590	5,993	5,509	2,828	3,754	3,811
6105 Staff Benefits	141,321	128,324	99,489	169,539	90,216	148,277	152,732
6110 Staff Taxes	26,714	28,127	23,703	32,430	18,567	28,703	29,036
Sub-total	\$505,864	\$509,031	\$422,458	\$586,036	\$322,702	\$523,915	\$534,531
6115 Staff Costs Recovered	(200,309)	(144,735)	(197,506)	(232,650)	(171,845)	(175,826)	(170,051)
Net Payroll Expenses	\$305,555	\$364,296	\$224,952	\$353,386	\$150,857	\$348,089	\$364,480
OFFICE EQUIPMENT & POSTAGE							
6230 Safety Equipment	225	211	0	0	0	0	0
Sub-total	\$225	\$211	\$0	\$0	\$0	\$0	\$0
HUMAN RESOURCES							
6830 Training & Prof. Development	3,954	1,381	1,754	3,000	0	3,000	3,000
Sub-total	\$3,954	\$1,381	\$1,754	\$3,000	\$0	\$3,000	\$3,000
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	0	299	0	1,500	0	1,500	1,500
Sub-total	\$0	\$299	\$0	\$1,500	\$0	\$1,500	\$1,500
OPERATING EXPENSE							
5405.2 Utilities - Telephone	1,980	1,596	1,197	1,400	370	1,100	1,200
Sub-total	\$1,980	\$1,596	\$1,197	\$1,400	\$370	\$1,100	\$1,200
TOTAL EXPENSES							
	\$311,714	\$367,783	\$227,903	\$359,286	\$151,227	\$353,689	\$370,180
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$5,878	\$6,985	\$5,202	\$6,199	\$4,824	\$6,038	\$6,377
ALLOCATED INTERNAL G&A	\$115,234	\$124,752	\$98,071	\$106,696	\$142,219	\$134,057	\$137,489
ALLOCATED OPERATIONS SERVICES	(\$432,826)	(\$499,520)	(\$331,176)	(\$472,181)	(\$298,270)	(\$493,784)	(\$514,046)



RESOURCE CONSERVATION AND PUBLIC OUTREACH

Public Information – 701230

FUNCTION

Facilitate community awareness and involvement with issues and challenges related to the reliable delivery of potable water, recycled water and wastewater treatment services. Also includes building the awareness 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 a 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 (e.g.: social) media formats.
4. Continued development 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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Public Affairs and Communications Manager	1.0	1.0	1.0	1.0
Public Affairs Associate	2.0	2.0	2.0	2.0
TOTAL	3.0	3.0	3.0	3.0

SIGNIFICANT CHANGES

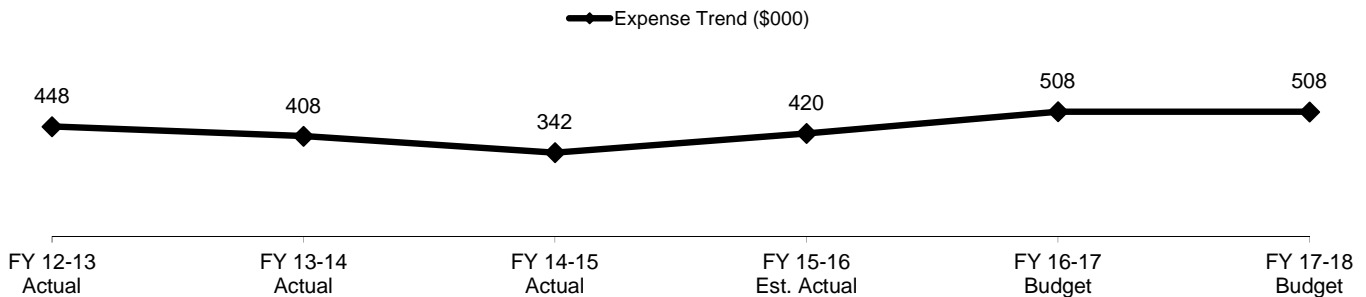
There are no significant changes budgeted for FY16-17 or for FY17-18 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6516 Other Professional Services – Technical support using outside photography and video services, technical writing services, business related exhibits, usage rights and artwork when necessary.
- 6602 School Education Program – Staff support for school education programs, including educational materials.
- 6604 Public Education Program – Includes community outreach (\$15,000); events and activities; printing and production of customer newsletters; web site costs; staff costs; District brochures and handout materials (\$15,000).
- 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).
- 6608 Intergovernmental Coordination – Programmed funds include support for intergovernmental activities such as legislative and regulatory monitoring and activities with the state legislature, county, cities, school districts, federal agencies and regulatory bodies.

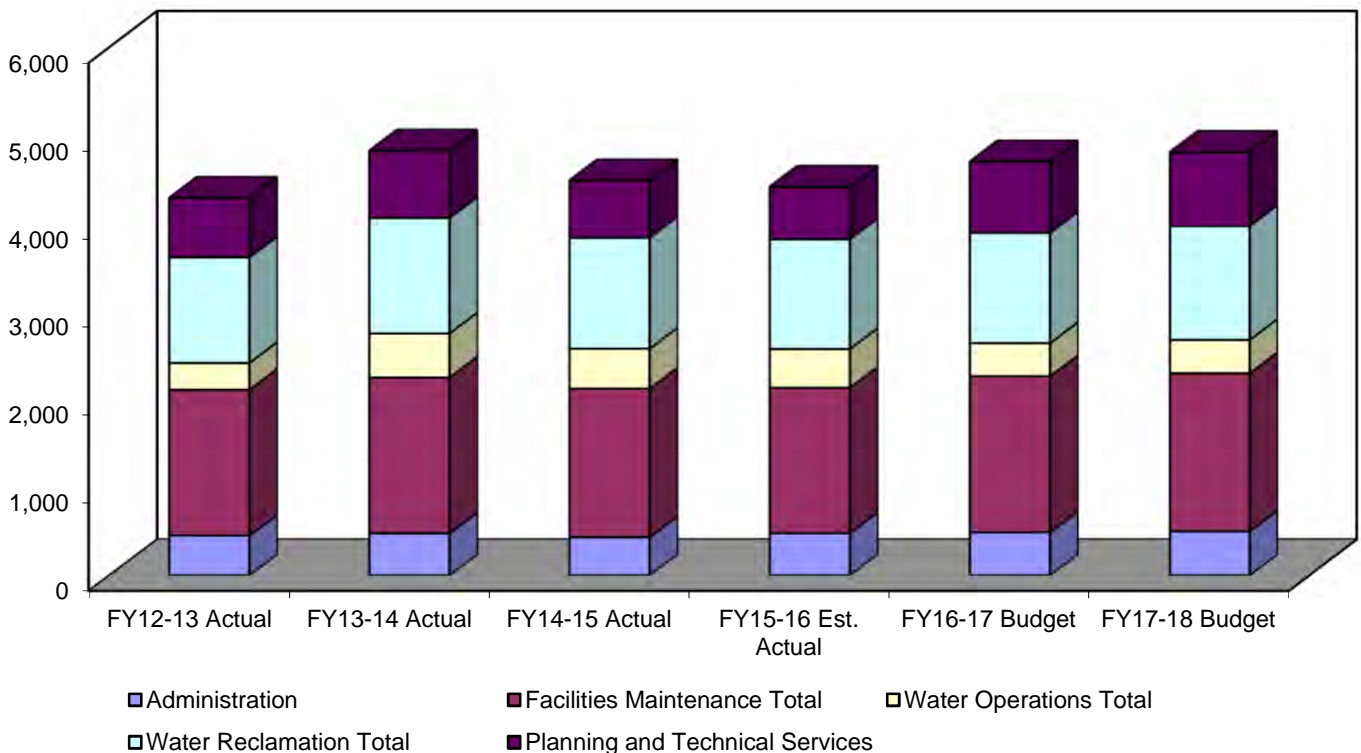
**Las Virgenes Municipal Water District
Resource Conservation and Public Outreach
Public Information - 701230**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$309,333	\$328,988	\$291,189	\$331,574	\$332,681	\$360,589	\$376,825
6102 Staff Overtime	1,751	2,883	2,277	3,164	7,190	3,362	3,584
6105 Staff Benefits	136,861	136,057	105,607	128,781	128,558	148,115	155,056
6110 Staff Taxes	24,734	26,465	22,763	25,826	23,842	27,769	28,961
Sub-total	\$472,679	\$494,393	\$421,836	\$489,345	\$492,271	\$539,835	\$564,426
6115 Staff Costs Recovered	(239,813)	(255,163)	(271,430)	(262,763)	(325,972)	(300,797)	(314,351)
Net Payroll Expenses	\$232,866	\$239,230	\$150,406	\$226,582	\$166,299	\$239,038	\$250,075
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	0	23	334	500	20	500	500
Sub-total	\$0	\$23	\$334	\$500	\$20	\$500	\$500
PROFESSIONAL SERVICES							
6516 Other Professional Services	373	316	79	10,000	2,100	15,000	0
Sub-total	\$373	\$316	\$79	\$10,000	\$2,100	\$15,000	\$0
RES CONSER/PUBLIC OUTREACH							
6602 School Education Program	8,519	4,816	5,416	15,302	20,075	15,540	15,765
6604 Public Education Program	182,162	142,080	148,927	309,581	197,567	200,084	200,817
6606 Community Group Outreach	5,240	3,226	7,711	28,672	7,328	13,406	14,606
6608 Intergovernmental Coordination	9,180	10,447	17,897	19,544	18,018	16,499	17,909
Sub-total	\$205,101	\$160,569	\$179,951	\$373,099	\$242,988	\$245,529	\$249,097
HUMAN RESOURCES							
6830 Training & Prof. Development	8,042	6,920	9,505	7,500	7,500	7,500	7,500
Sub-total	\$8,042	\$6,920	\$9,505	\$7,500	\$7,500	\$7,500	\$7,500
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	384	2	305	500	0	0	0
7110 Travel/Misc. Expenses	0	12	100	0	0	0	0
Sub-total	\$384	\$14	\$405	\$500	\$0	\$0	\$0
OPERATING EXPENSE							
5400 Labor	0	523	0	0	0	0	0
5405.2 Utilities - Telephone	843	873	1,051	1,000	720	720	720
Sub-total	\$843	\$1,396	\$1,051	\$1,000	\$720	\$720	\$720
TOTAL EXPENSES	\$447,609	\$408,468	\$341,731	\$619,181	\$419,627	\$508,287	\$507,892
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	(\$97,470)	(\$61,324)	(\$98,136)	(\$190,893)	(\$123,418)	(\$143,755)	(\$142,054)
ALLOCATED SUPPORT SERVICES	(\$350,139)	(\$347,144)	(\$243,595)	(\$428,288)	(\$296,209)	(\$364,532)	(\$365,838)



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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Administration	457	483	439	484	495	506
Fac. Maintenance Admin.	200	200	158	154	164	169
Electrical/Instrumentation Maint. Maintenance	154	217	129	163	199	192
Building 8 Maintenance	101	89	236	230	157	160
Building 7 Maintenance	390	389	450	434	439	446
Fleet Maintenance	212	161	176	181	191	171
Facilities Maintenance Total	606	720	546	497	629	664
Water Administration	116	93	76	67	71	72
Water Treatment & Production Construction	127	285	244	277	229	229
Water Operations Total	60	121	131	95	74	76
Reclamation Administration	303	499	451	439	374	377
Laboratory	470	475	460	486	494	506
Wastewater Treatment Facility	558	519	515	516	581	601
Composting Facility	99	172	159	112	59	62
Water Reclamation Total	70	143	124	129	117	121
Planning and Technical Services	1,197	1,309	1,258	1,243	1,251	1,290
	674	762	649	595	807	839
	4,294	4,829	4,492	4,420	4,706	4,814



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$5,561,775	\$5,680,874	\$5,769,130	\$6,142,032	\$5,737,563	\$6,326,829	\$6,519,025
6102 Staff Overtime	250,329	344,964	293,571	179,136	337,329	180,257	186,147
6105 Staff Benefits	2,890,730	2,947,695	2,483,556	2,759,035	2,457,015	2,761,925	2,859,007
6110 Staff Taxes	603,217	606,816	604,634	638,217	616,015	657,962	674,716
Sub-total	\$9,306,051	\$9,580,349	\$9,150,891	\$9,718,420	\$9,147,922	\$9,926,973	\$10,238,895
6115 Staff Costs Recovered	(6,273,686)	(6,099,440)	(5,935,501)	(6,328,160)	(5,909,033)	(6,563,953)	(6,773,875)
Net Payroll Expenses	\$3,032,365	\$3,480,909	\$3,215,390	\$3,390,260	\$3,238,889	\$3,363,020	\$3,465,020
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	0	81	779	0	62	100	102
6220 Outside Services	22,386	5,336	13,868	0	29,000	0	0
6225 Radio Maintenance Expense	17,728	12,244	7,815	8,184	8,000	11,380	11,551
6230 Safety Equipment	17,928	17,928	32,776	18,522	12,732	18,035	18,109
Sub-total	\$58,042	\$35,589	\$55,238	\$26,706	\$49,794	\$29,515	\$29,762
HUMAN RESOURCES							
6830 Training & Prof. Development	17,856	32,183	31,032	43,347	25,822	38,274	27,631
Sub-total	\$17,856	\$32,183	\$31,032	\$43,347	\$25,822	\$38,274	\$27,631
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	0	477	50	280	300	300	305
7110 Travel/Misc. Expenses	263	2,116	327	665	996	1,220	1,237
Sub-total	\$263	\$2,593	\$377	\$945	\$1,296	\$1,520	\$1,542
OPERATING EXPENSE							
5405.1 Utilities - Energy	128,967	133,464	141,743	131,000	130,000	131,600	133,575
5405.2 Utilities - Telephone	81,519	101,111	119,159	104,178	133,680	134,200	136,206
5405.3 Utilities - Gas	19,868	24,975	22,047	21,986	16,417	21,915	22,244
5405.4 Utilities - Water	13,851	15,953	14,963	15,618	13,825	15,096	15,323
Sub-total	\$244,205	\$275,503	\$297,912	\$272,782	\$293,922	\$302,811	\$307,348
MAINTENANCE EXPENSE							
5500 Labor	135,408	132,191	151,003	156,390	132,324	153,846	157,378
5510 Supplies/Materials	87,349	131,900	126,972	96,500	90,660	122,677	124,490
5510.1 Fuel	119,749	161,331	112,807	130,837	89,059	116,900	118,654
5515 Outside Services	376,211	386,314	302,149	330,053	299,123	318,949	323,733
5520 Permits/Fee	9,727	6,086	9,698	12,515	10,011	14,229	14,440
5530 Capital Outlay	65,541	3,747	7,871	35,000	0	23,200	0
6255 Rental Charge - Vehicles	121,135	141,976	153,536	164,686	154,294	178,822	206,113
Sub-total	\$915,120	\$963,545	\$864,036	\$925,981	\$775,471	\$928,623	\$944,808
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	20,156	38,666	27,590	54,893	34,857	42,548	37,962
Sub-total	20,156	38,666	27,590	54,893	34,857	42,548	37,962
TOTAL EXPENSES							
	\$4,293,980	\$4,828,988	\$4,491,575	\$4,714,914	\$4,420,051	\$4,706,311	\$4,814,073
ALLOCATED EXPENSES							
ALLOCATED TECHNICAL SERVICES	(\$99,763)	(\$87,083)	(\$81,116)	(\$78,720)	(\$74,388)	(\$89,542)	(\$93,077)
ALLOCATED LABORATORY EXPENSES	(\$570,289)	(\$532,731)	(\$525,015)	(\$583,893)	(\$525,341)	(\$592,991)	(\$614,009)
ALLOCATED VEHICLE EXPENSES	(\$111,733)	(\$132,779)	(\$93,634)	(\$110,808)	(\$91,705)	(\$107,926)	(\$113,986)
ALLOCATED OPS BLDG EXPENSES	(\$211,647)	(\$160,947)	(\$176,164)	(\$204,235)	(\$180,907)	(\$191,131)	(\$170,821)
ALLOCATED INTERNAL G&A	\$857,648	\$764,651	\$826,723	\$1,074,931	\$854,142	\$1,003,635	\$1,035,871
ALLOCATED SUPPORT SERVICES(G&A)	(\$830,961)	(\$864,924)	(\$760,601)	(\$819,735)	(\$819,147)	(\$856,999)	(\$876,204)
ALLOCATED OPERATIONS SERVICES(G&A)	(\$3,327,235)	(\$3,815,175)	(\$3,681,768)	(\$3,992,454)	(\$3,582,705)	(\$3,871,357)	(\$3,981,847)
TOTAL ALLOCATED EXPENSES							
	(\$4,293,980)	(\$4,828,988)	(\$4,491,575)	(\$4,714,914)	(\$4,420,051)	(\$4,706,311)	(\$4,814,073)

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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Director of Facilities and Operations	1.0	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0	2.0

SIGNIFICANT CHANGES

No significant changes are proposed for FY 16-17 or FY 17-18.

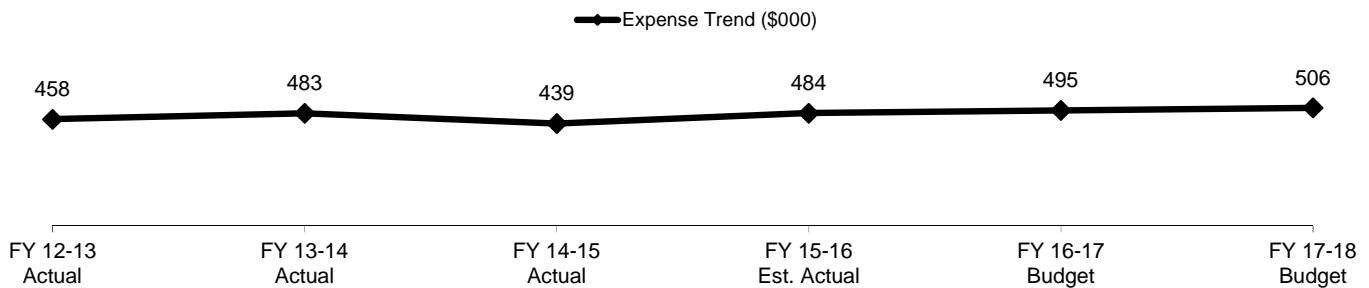
LINE ITEM EXPLANATIONS

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

5405.2 Telephone – Funds for Department Head’s cellular phone.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$291,026	\$301,462	\$313,533	\$322,356	\$333,360	\$335,656	\$341,598
6102 Staff Overtime	0	0	0	0	0	0	0
6105 Staff Benefits	134,847	146,143	89,659	119,177	118,558	128,538	132,858
6110 Staff Taxes	25,365	26,185	25,653	21,650	24,216	22,179	22,411
Sub-total	\$451,238	\$473,790	\$428,845	\$463,183	\$476,134	\$486,373	\$496,867
6115 Staff Costs Recovered	0	0	0	0	0	0	0
Net Payroll Expenses	\$451,238	\$473,790	\$428,845	\$463,183	\$476,134	\$486,373	\$496,867
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	1,440	0	0	0	0	0	0
6230 Safety Equipment	0	0	114	0	0	0	0
Sub-total	\$1,440	\$0	\$114	\$0	\$0	\$0	\$0
HUMAN RESOURCES							
6830 Training & Prof. Development	3,712	5,820	8,483	7,150	5,500	6,500	6,600
Sub-total	\$3,712	\$5,820	\$8,483	\$7,150	\$5,500	\$6,500	\$6,600
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	0	477	50	280	300	300	305
7110 Travel/Misc. Expenses	209	1,989	215	390	880	1,020	1,035
Sub-total	\$209	\$2,466	\$265	\$670	\$1,180	\$1,320	\$1,340
OPERATING EXPENSE							
5405.2 Utilities - Telephone	920	837	845	840	1,000	1,104	1,121
Sub-total	\$920	\$837	\$845	\$840	\$1,000	\$1,104	\$1,121
TOTAL EXPENSES							
	\$457,519	\$482,913	\$438,552	\$471,843	\$483,814	\$495,297	\$505,928
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$5,878	\$6,985	\$5,202	\$6,199	\$4,824	\$6,038	\$6,377
ALLOCATED INTERNAL G&A	\$110,778	\$118,526	\$112,238	\$134,348	\$116,424	\$138,733	\$141,463
ALLOCATED SUPPORT SERVICES	(\$574,175)	(\$608,424)	(\$555,992)	(\$612,390)	(\$605,062)	(\$640,068)	(\$653,768)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Water System and Facilities Manager	0.7	0.7	0.7	0.7
TOTAL	0.7	0.7	0.7	0.7

SIGNIFICANT CHANGES

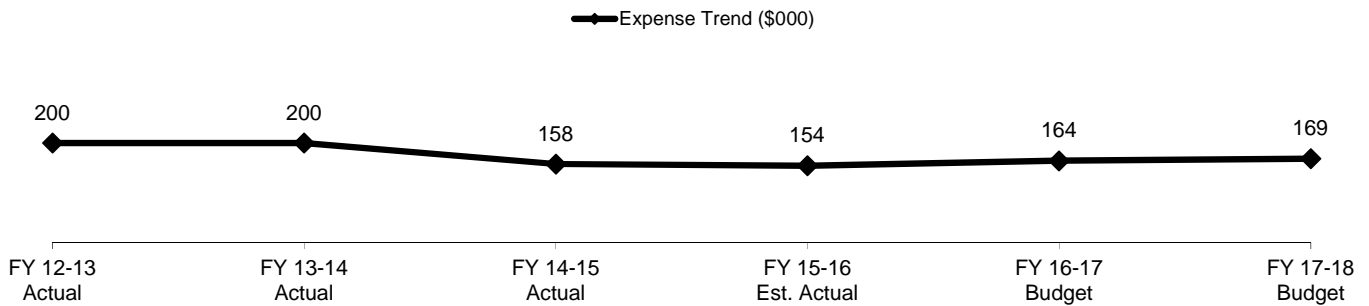
No significant changes are proposed for FY 16-17 or FY 17-18.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$130,405	\$126,912	\$108,901	\$107,939	\$109,109	\$112,907	\$115,166
6102 Staff Overtime	0	0	0	0	0	0	0
6105 Staff Benefits	56,814	57,676	31,521	38,837	35,258	41,470	43,151
6110 Staff Taxes	12,566	12,370	10,242	9,035	9,683	9,450	9,639
Sub-total	\$199,785	\$196,958	\$150,664	\$155,811	\$154,050	\$163,827	\$167,956
6115 Staff Costs Recovered	0	0	0	0	0	0	0
Net Payroll Expenses	\$199,785	\$196,958	\$150,664	\$155,811	\$154,050	\$163,827	\$167,956
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	0	2,668	6,934	0	0	0	0
Sub-total	\$0	\$2,668	\$6,934	\$0	\$0	\$0	\$0
HUMAN RESOURCES							
6830 Training & Prof. Development	125	126	100	250	250	400	406
Sub-total	\$125	\$126	\$100	\$250	\$250	\$400	\$406
OPERATING EXPENSE							
5405.2 Utilities - Telephone	138	140	147	144	153	156	158
Sub-total	\$138	\$140	\$147	\$144	\$153	\$156	\$158
TOTAL EXPENSES							
	\$200,048	\$199,892	\$157,845	\$156,205	\$154,453	\$164,383	\$168,520
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$4,120	\$4,896	\$3,641	\$4,326	\$3,382	\$4,214	\$4,450
ALLOCATED INTERNAL G&A	\$52,618	\$51,712	\$43,123	\$46,814	\$56,250	\$48,334	\$49,466
ALLOCATED SUPPORT SERVICES	(\$256,786)	(\$256,500)	(\$204,609)	(\$207,345)	(\$214,085)	(\$216,931)	(\$222,436)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Electrical/Instrumentation Maintenance Supervisor	1.0	1.0	1.0	1.0
Senior Electrical/Instrumentation Technician	1.0	1.0	1.0	1.0
Electrical/Instrumentation Technician I, II	4.0	4.0	4.0	4.0
SCADA Analyst	1.0	1.0	1.0	1.0
TOTAL	7.0	7.0	7.0	7.0

SIGNIFICANT CHANGES

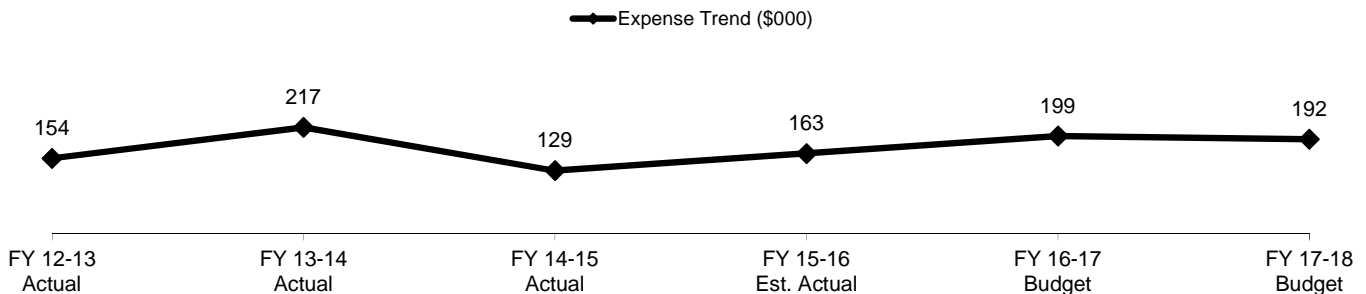
No significant changes are proposed for FY 16-17 or FY 17-18.

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). The FY 16-17 request includes \$18K for Ovation software training
- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$516,973	\$448,066	\$515,945	\$641,182	\$563,424	\$665,527	\$682,361
6102 Staff Overtime	17,077	18,913	11,978	19,519	14,192	19,780	20,234
6105 Staff Benefits	283,749	264,337	233,490	289,188	250,057	294,597	304,251
6110 Staff Taxes	63,594	54,039	55,561	74,562	68,159	77,876	79,838
Sub-total	\$881,393	\$785,355	\$816,974	\$1,024,451	\$895,832	\$1,057,780	\$1,086,684
6115 Staff Costs Recovered	(763,191)	(610,095)	(718,196)	(767,761)	(766,206)	(905,579)	(930,489)
Net Payroll Expenses	\$118,202	\$175,260	\$98,778	\$256,690	\$129,626	\$152,201	\$156,195
OFFICE EQUIPMENT & POSTAGE							
6225 Radio Maintenance Expense	17,728	12,244	7,815	8,184	8,000	11,380	11,551
6230 Safety Equipment	6,963	3,309	2,379	2,507	2,500	2,507	2,545
Sub-total	\$24,691	\$15,553	\$10,194	\$10,691	\$10,500	\$13,887	\$14,096
HUMAN RESOURCES							
6830 Training & Prof. Development	1,063	10,831	8,506	21,037	10,000	18,000	7,004
Sub-total	\$1,063	\$10,831	\$8,506	\$21,037	\$10,000	\$18,000	\$7,004
OTHER G&A EXPENSES							
7110 Travel/Misc. Expenses	0	0	0	75	0	75	75
Sub-total	\$0	\$0	\$0	\$75	\$0	\$75	\$75
OPERATING EXPENSE							
5405.2 Utilities - Telephone	1,910	1,689	1,847	1,830	1,900	1,920	1,950
Sub-total	\$1,910	\$1,689	\$1,847	\$1,830	\$1,900	\$1,920	\$1,950
MAINTENANCE EXPENSE							
5515 Outside Services	0	0	0	1,200	1,200	0	0
Sub-total	\$0	\$0	\$0	\$1,200	\$1,200	\$0	\$0
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	7,713	13,502	9,206	13,118	10,140	12,853	13,046
Sub-total	\$7,713	\$13,502	\$9,206	\$13,118	\$10,140	\$12,853	\$13,046
TOTAL EXPENSES	\$153,579	\$216,835	\$128,531	\$304,641	\$163,366	\$198,936	\$192,366
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$52,897	\$62,861	\$31,211	\$36,871	\$43,416	\$35,912	\$37,929
ALLOCATED INTERNAL G&A	\$76,511	\$41,835	\$12,920	\$50,206	\$61,225	\$57,067	\$59,523
ALLOCATED OPERATIONS SERVICES	(\$282,987)	(\$321,531)	(\$172,662)	(\$391,718)	(\$268,007)	(\$291,915)	(\$289,818)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Facilities Maintenance Supervisor	1.0	1.0	1.0	1.0
Senior Maintenance Mechanic	1.0	1.0	1.0	1.0
Maintenance Mechanic I,II	5.0	5.0	5.0	5.0
Facilities Maintenance Worker	1.0	1.0	1.0	1.0
TOTAL	8.0	8.0	8.0	8.0

SIGNIFICANT CHANGES

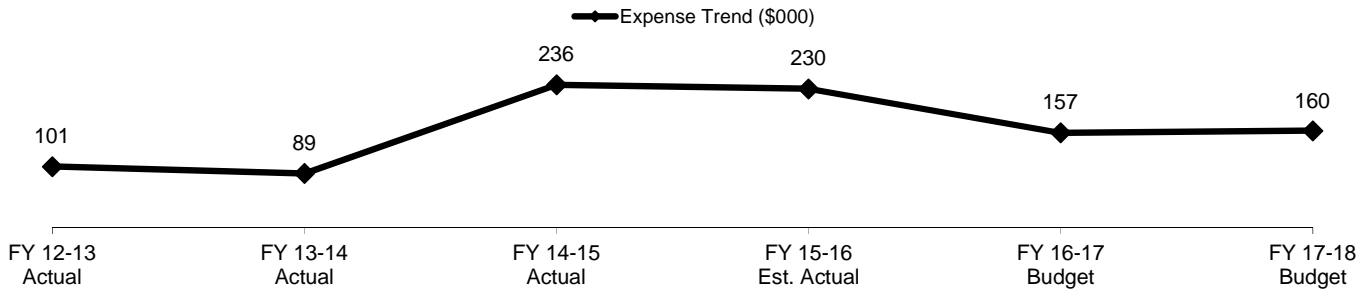
No significant changes are proposed for FY 16-17 or FY 17-18.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$605,330	\$623,523	\$653,152	\$680,576	\$594,102	\$693,326	\$706,632
6102 Staff Overtime	12,166	18,659	27,708	21,963	34,630	22,103	22,535
6105 Staff Benefits	346,407	354,031	302,559	325,330	268,499	318,026	327,019
6110 Staff Taxes	67,794	68,902	70,119	77,162	73,391	79,236	80,756
Sub-total	\$1,031,697	\$1,065,115	\$1,053,538	\$1,105,031	\$970,622	\$1,112,691	\$1,136,942
6115 Staff Costs Recovered	(942,899)	(1,000,123)	(876,537)	(972,491)	(790,820)	(987,185)	(1,008,737)
Net Payroll Expenses	\$88,798	\$64,992	\$177,001	\$132,540	\$179,802	\$125,506	\$128,205
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	0	0	0	0	29,000	0	0
6230 Safety Equipment	2,457	5,377	20,548	4,200	2,534	4,200	4,300
Sub-total	\$2,457	\$5,377	\$20,548	\$4,200	\$31,534	\$4,200	\$4,300
HUMAN RESOURCES							
6830 Training & Prof. Development	1,608	6,681	5,481	6,000	5,500	5,500	5,583
Sub-total	\$1,608	\$6,681	\$5,481	\$6,000	\$5,500	\$5,500	\$5,583
OPERATING EXPENSE							
5405.2 Utilities - Telephone	2,163	2,232	2,417	2,244	2,800	2,880	2,923
Sub-total	\$2,163	\$2,232	\$2,417	\$2,244	\$2,800	\$2,880	\$2,923
MAINTENANCE EXPENSE							
5500 Labor	111	0	20,843	621	0	7,648	7,856
Sub-total	\$111	\$0	\$20,843	\$621	\$0	\$7,648	\$7,856
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	5,612	10,119	10,006	10,000	10,000	11,000	11,165
Sub-total	\$5,612	\$10,119	\$10,006	\$10,000	\$10,000	\$11,000	\$11,165
TOTAL EXPENSES	\$100,749	\$89,401	\$236,296	\$155,605	\$229,636	\$156,734	\$160,032
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$88,284	\$104,912	\$104,038	\$123,013	\$72,459	\$119,811	\$126,539
ALLOCATED INTERNAL G&A	(\$7,612)	(\$1,877)	(\$14,942)	\$2,384	(\$53,478)	(\$11,847)	(\$13,091)
ALLOCATED OPERATIONS SERVICES	(\$181,421)	(\$192,436)	(\$325,392)	(\$281,002)	(\$248,617)	(\$264,698)	(\$273,480)



FACILITIES AND OPERATIONS

Building 8 Maintenance – 701001

FUNCTION

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

SIGNIFICANT CHANGES

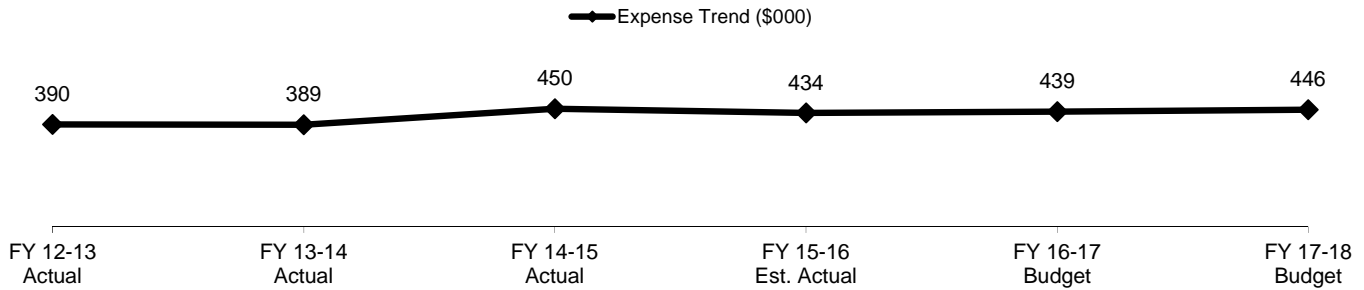
There are no significant changes budgeted for FY16-17 that affects the scope or level of service.

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 16-17 or FY 17-18.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSE							
5405.1 Utilities - Energy	\$105,211	\$108,625	\$115,741	\$105,000	\$104,000	\$105,000	\$106,575
5405.2 Utilities - Telephone	68,323	87,974	102,930	89,532	115,857	115,520	117,253
5405.3 Utilities - Gas	14,901	19,246	16,535	16,650	12,313	16,800	17,052
5405.4 Utilities - Water	4,092	5,784	4,325	4,980	4,714	5,196	5,274
Sub-total	\$192,527	\$221,629	\$239,531	\$216,162	\$236,884	\$242,516	\$246,154
MAINTENANCE EXPENSE							
5500 Labor	64,298	62,595	74,362	68,560	80,545	74,430	76,113
5510 Supplies/Materials	9,102	20,398	27,953	14,500	14,500	25,000	25,375
5515 Outside Services	116,575	83,992	102,342	109,565	101,464	96,388	97,834
5520 Permits/Fee	0	0	200	200	200	200	200
5530 Capital Outlay	7,075	0	5,901	0	0	0	0
Sub-total	\$197,050	\$166,985	\$210,758	\$192,825	\$196,709	\$196,018	\$199,522
TOTAL EXPENSES	\$389,577	\$388,614	\$450,289	\$408,987	\$433,593	\$438,534	\$445,676
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	(\$173,909)	(\$181,640)	(\$208,671)	(\$196,705)	(\$204,813)	(\$203,602)	(\$206,345)
ALLOCATED OPERATIONS SERVICES	(\$215,668)	(\$206,974)	(\$241,618)	(\$212,282)	(\$228,780)	(\$234,932)	(\$239,331)



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

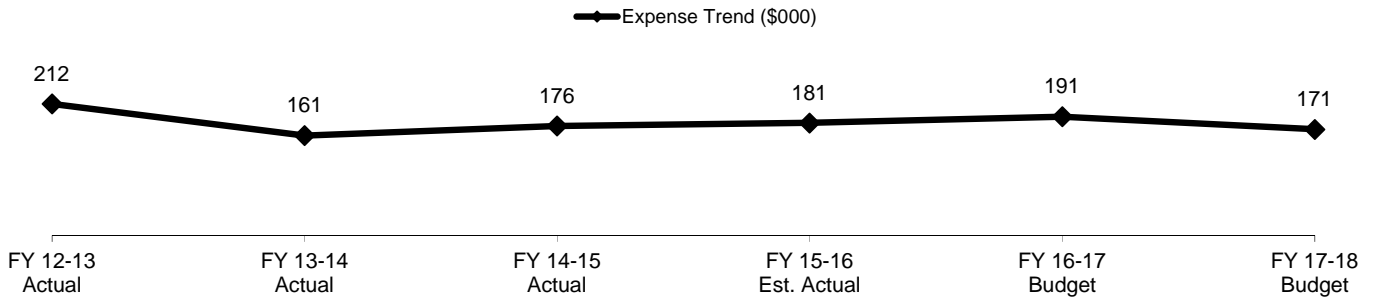
No significant changes are proposed for FY 16-17 or FY 17-18.

LINE ITEM EXPLANATIONS

- 5515 Outside Services – Funds to provide for janitor, air conditioning maintenance, refuse collection and other services required to maintain the building. FY 15-16 actual expense includes roll up doors (\$18.7K) and building 7 SCADA fan (\$3K).
- 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 FY 16-17 include skylight repair (\$13.2K) and light fixtures (\$10K).

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING EXPENSE							
5405.1 Utilities - Energy	\$23,756	\$24,839	\$26,002	\$26,000	\$26,000	\$26,600	\$27,000
5405.2 Utilities - Telephone	962	617	819	756	1,100	1,100	1,108
5405.3 Utilities - Gas	4,967	5,729	5,512	5,336	4,104	5,115	5,192
5405.4 Utilities - Water	9,759	10,169	10,638	10,638	9,111	9,900	10,049
Sub-total	\$39,444	\$41,354	\$42,971	\$42,730	\$40,315	\$42,715	\$43,349
MAINTENANCE EXPENSE							
5500 Labor	42,865	44,765	47,233	51,413	45,632	47,873	48,978
5510 Supplies/Materials	8,797	6,695	9,366	10,000	4,660	6,907	7,001
5515 Outside Services	60,931	64,654	71,390	64,788	85,000	65,000	65,975
5520 Permits/Fee	2,007	2,268	5,204	5,304	5,300	5,436	5,518
5530 Capital Outlay	57,603	1,212	0	30,000	0	23,200	0
Sub-total	\$172,203	\$119,594	\$133,193	\$161,505	\$140,592	\$148,416	\$127,472
TOTAL EXPENSES	\$211,647	\$160,948	\$176,164	\$204,235	\$180,907	\$191,131	\$170,821
ALLOCATED EXPENSES							
ALLOCATED OPS BLDG EXPENSES	(\$211,647)	(\$160,947)	(\$176,164)	(\$204,235)	(\$180,907)	(\$191,131)	(\$170,821)
ALLOCATED INTERNAL G&A	\$51,263	\$61,831	\$80,022	\$74,992	\$77,507	\$73,826	\$75,429
ALLOCATED OPERATIONS SERVICES	(\$51,263)	(\$61,832)	(\$80,022)	(\$74,992)	(\$77,507)	(\$73,826)	(\$75,429)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Fleet Technician	1.0	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0	1.0

SIGNIFICANT CHANGES

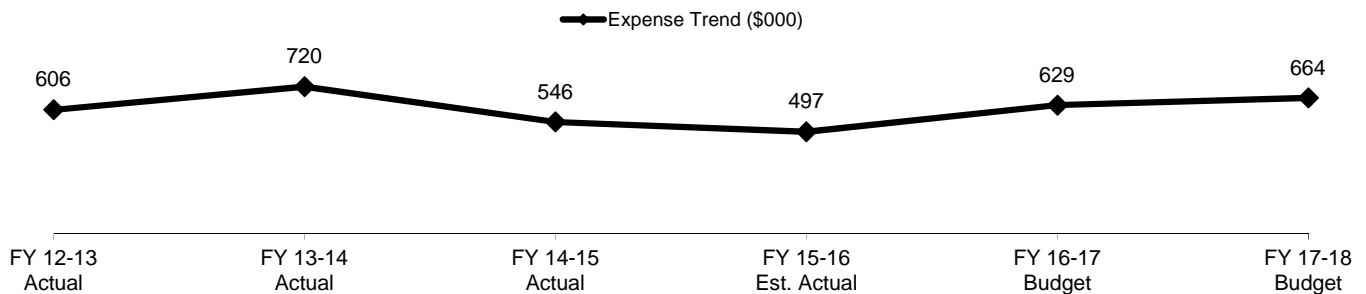
No significant changes are proposed for FY 16-17 or FY 17-18.

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 – 15-16: 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$70,508	\$69,864	\$73,409	\$76,704	\$75,797	\$77,885	\$79,442
6102 Staff Overtime	0	216	133	2,726	0	2,740	2,795
6105 Staff Benefits	35,124	33,760	26,822	40,462	27,866	25,444	26,474
6110 Staff Taxes	8,048	7,721	8,097	8,964	9,112	9,189	9,373
Sub-total	\$113,680	\$111,561	\$108,461	\$128,856	\$112,775	\$115,258	\$118,084
6115 Staff Costs Recovered	0	(257)	0	0	0	0	0
Net Payroll Expenses	\$113,680	\$111,304	\$108,461	\$128,856	\$112,775	\$115,258	\$118,084
OFFICE EQUIPMENT & POSTAGE							
6230 Safety Equipment	0	0	225	0	0	0	0
Sub-total	\$0	\$0	\$225	\$0	\$0	\$0	\$0
OPERATING EXPENSE							
5405.2 Utilities - Telephone	342	344	356	360	380	420	426
Sub-total	\$342	\$344	\$356	\$360	\$380	\$420	\$426
MAINTENANCE EXPENSE							
5500 Labor	28,134	24,831	8,565	35,796	6,147	23,895	24,431
5510 Supplies/Materials	24,260	55,740	35,953	26,000	26,000	39,250	39,839
5510.1 Fuel	119,749	161,331	112,807	130,837	89,059	116,900	118,654
5515 Outside Services	192,859	220,714	124,813	150,000	106,959	150,030	152,280
5520 Permits/Fee	4,909	3,818	1,483	4,200	1,700	4,357	4,422
5530 Capital Outlay	863	0	0	5,000	0	0	0
6255 Rental Charge - Vehicles	121,135	141,976	153,536	164,686	154,294	178,822	206,113
Sub-total	\$491,909	\$608,410	\$437,157	\$516,519	\$384,159	\$513,254	\$545,739
TOTAL EXPENSES	\$605,931	\$720,058	\$546,199	\$645,735	\$497,314	\$628,932	\$664,249
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	(\$605,929)	(\$720,058)	(\$546,199)	(\$645,735)	(\$497,314)	(\$628,932)	(\$664,249)
ALLOCATED INTERNAL G&A	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
ALLOCATED OPERATIONS SERVICES	\$0	\$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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Water System and Facilities Manager	0.3	0.3	0.3	0.3
TOTAL	0.3	0.3	0.3	0.3

SIGNIFICANT CHANGES

No significant changes are proposed for FY 16-17 or FY 17-18.

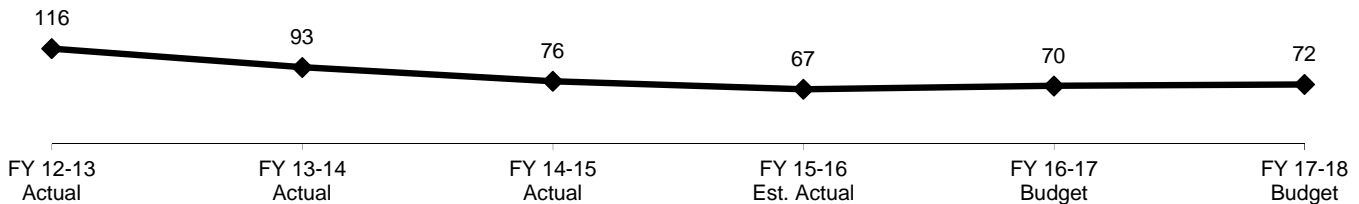
LINE ITEM EXPLANATIONS

- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$73,582	\$69,530	\$47,048	\$46,260	\$45,617	\$48,389	\$49,357
6102 Staff Overtime	0	191	0	0	0	0	0
6105 Staff Benefits	37,635	36,571	17,696	17,109	16,746	17,773	18,493
6110 Staff Taxes	4,980	6,551	4,415	3,872	4,068	4,050	4,131
Sub-total	\$116,197	\$112,843	\$69,159	\$67,241	\$66,431	\$70,212	\$71,981
6115 Staff Costs Recovered	(761)	(22,618)	(100)	0	0	0	0
Net Payroll Expenses	\$115,436	\$90,225	\$69,059	\$67,241	\$66,431	\$70,212	\$71,981
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	0	2,668	6,934	0	0	0	0
6225 Radio Maintenance Expense	0	0	0	0	0	0	0
Sub-total	\$0	\$2,668	\$6,934	\$0	\$0	\$0	\$0
HUMAN RESOURCES							
6830 Training & Prof. Development	723	310	245	200	50	200	203
Sub-total	\$723	\$310	\$245	\$200	\$50	\$200	\$203
OTHER G&A EXPENSES							
7110 Travel/Misc. Expenses	0	0	8	0	0	0	0
Sub-total	\$0	\$0	\$8	\$0	\$0	\$0	\$0
OPERATING EXPENSE							
5405.2 Utilities - Telephone	59	59	63	60	66	72	73
Sub-total	\$59	\$59	\$63	\$60	\$66	\$72	\$73
TOTAL EXPENSES	\$116,218	\$93,262	\$76,309	\$67,501	\$66,547	\$70,484	\$72,257
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$1,757	\$2,088	\$1,561	\$1,808	\$1,442	\$1,761	\$1,860
ALLOCATED INTERNAL G&A	\$31,692	\$25,867	\$21,457	\$23,285	\$29,518	\$23,340	\$23,901
ALLOCATED OPERATIONS SERVICES	(\$149,667)	(\$121,217)	(\$99,327)	(\$92,594)	(\$97,507)	(\$95,585)	(\$98,018)

Expense Trend (\$000)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Water Production and Treatment Supervisor	1.0	1.0	1.0	1.0
Senior Water Plant Operator	1.0	1.0	1.0	1.0
Water Treatment Plant Operator III	1.0	1.0	1.0	1.0
Water Treatment Plant Operator II	1.0	1.0	1.0	1.0
Senior Water Distribution Operator	1.0	1.0	1.0	1.0
Water Worker III	1.0	1.0	1.0	1.0
Water Worker I, II	5.0	4.0	5.0	5.0
TOTAL	11.0	10.0	11.0	11.0

SIGNIFICANT CHANGES

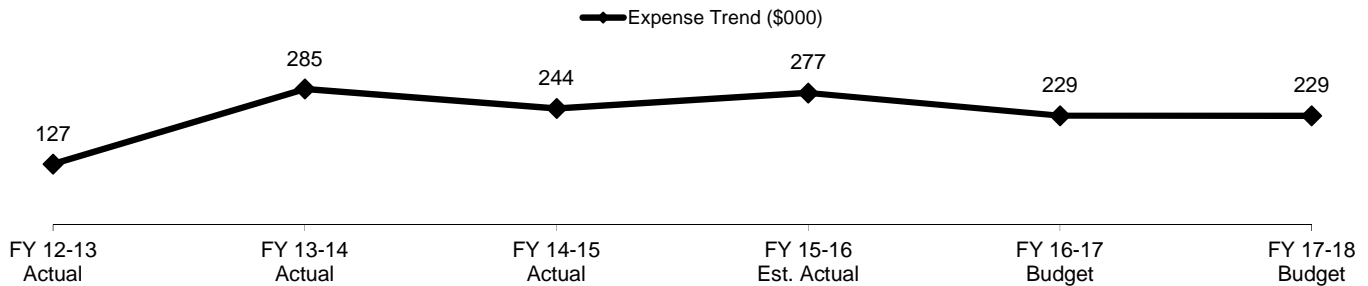
No significant changes are proposed for FY 16-17 or FY 17-18.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$833,164	\$873,775	\$894,712	\$887,840	\$890,676	\$893,174	\$910,434
6102 Staff Overtime	34,034	59,494	56,378	28,319	46,396	28,133	28,686
6105 Staff Benefits	463,152	451,924	402,110	438,092	367,034	427,290	438,886
6110 Staff Taxes	98,984	100,975	98,154	103,391	109,831	104,772	106,687
Sub-total	\$1,429,334	\$1,486,168	\$1,451,354	\$1,457,642	\$1,413,937	\$1,453,369	\$1,484,693
6115 Staff Costs Recovered	(1,312,536)	(1,212,656)	(1,221,605)	(1,230,526)	(1,148,275)	(1,243,551)	(1,270,401)
Net Payroll Expenses	\$116,798	\$273,512	\$229,749	\$227,116	\$265,662	\$209,818	\$214,292
OFFICE EQUIPMENT & POSTAGE							
6230 Safety Equipment	1,785	1,779	2,481	1,500	1,500	2,257	2,291
Sub-total	\$1,785	\$1,779	\$2,481	\$1,500	\$1,500	\$2,257	\$2,291
HUMAN RESOURCES							
6830 Training & Prof. Development	3,168	1,541	3,343	2,000	1,949	2,280	2,314
Sub-total	\$3,168	\$1,541	\$3,343	\$2,000	\$1,949	\$2,280	\$2,314
OTHER G&A EXPENSES							
7110 Travel/Misc. Expenses	0	121	49	0	0	0	0
Sub-total	\$0	\$121	\$49	\$0	\$0	\$0	\$0
OPERATING EXPENSE							
5405.2 Utilities - Telephone	2,846	3,519	5,237	4,224	6,200	6,420	6,516
Sub-total	\$2,846	\$3,519	\$5,237	\$4,224	\$6,200	\$6,420	\$6,516
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	2,742	4,745	3,298	4,800	1,700	8,235	3,284
Sub-total	\$2,742	\$4,745	\$3,298	\$4,800	\$1,700	\$8,235	\$3,284
TOTAL EXPENSES	\$127,339	\$285,217	\$244,157	\$239,640	\$277,011	\$229,010	\$228,697
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$100,039	\$118,882	\$88,432	\$104,544	\$82,106	\$101,824	\$107,542
ALLOCATED INTERNAL G&A	\$55,319	\$93,345	\$83,515	\$94,365	\$69,511	\$87,846	\$89,872
ALLOCATED OPERATIONS SERVICES	(\$282,697)	(\$497,444)	(\$416,104)	(\$438,549)	(\$428,628)	(\$418,680)	(\$426,111)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Construction Supervisor	1.0	1.0	1.0	1.0
Senior Water Worker	2.0	2.0	2.0	2.0
Water Worker I,II	2.0	2.0	2.0	2.0
Collection Systems Technician	1.0	1.0	1.0	1.0
TOTAL	6.0	6.0	6.0	6.0

SIGNIFICANT CHANGES

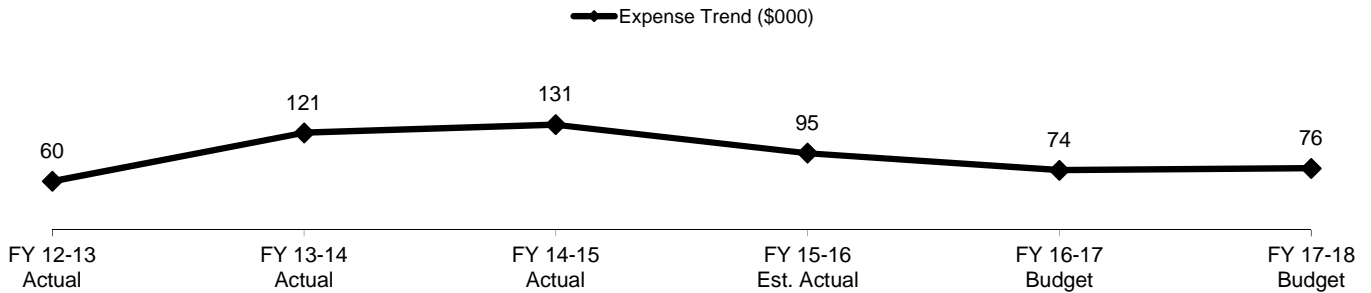
No significant changes are proposed for FY 16-17 or FY 17-18.

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.
- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$441,204	\$454,645	\$421,208	\$472,130	\$408,507	\$515,055	\$536,313
6102 Staff Overtime	39,588	31,075	41,287	14,443	19,919	15,382	15,952
6105 Staff Benefits	242,497	248,908	202,009	214,305	256,455	222,084	231,243
6110 Staff Taxes	54,126	53,611	59,460	54,911	50,378	60,454	62,123
Sub-total	\$777,415	\$788,239	\$723,964	\$755,789	\$735,259	\$812,975	\$845,631
6115 Staff Costs Recovered	(725,122)	(680,443)	(603,816)	(700,363)	(656,773)	(754,216)	(784,552)
Net Payroll Expenses	\$52,293	\$107,796	\$120,148	\$55,426	\$78,486	\$58,759	\$61,079
OFFICE EQUIPMENT & POSTAGE							
6230 Safety Equipment	2,609	1,619	3,119	4,750	2,064	2,267	2,301
Sub-total	\$2,609	\$1,619	\$3,119	\$4,750	\$2,064	\$2,267	\$2,301
HUMAN RESOURCES							
6830 Training & Prof. Development	30	0	1,101	1,200	200	825	836
Sub-total	\$30	\$0	\$1,101	\$1,200	\$200	\$825	\$836
OPERATING EXPENSE							
5405.2 Utilities - Telephone	1,575	1,579	1,742	1,800	1,890	2,220	2,253
Sub-total	\$1,575	\$1,579	\$1,742	\$1,800	\$1,890	\$2,220	\$2,253
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	3,861	9,668	4,653	26,500	12,700	10,000	10,000
Sub-total	\$3,861	\$9,668	\$4,653	\$26,500	\$12,700	\$10,000	\$10,000
TOTAL EXPENSES	\$60,368	\$120,662	\$130,763	\$89,676	\$95,340	\$74,071	\$76,469
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$158,935	\$188,871	\$135,249	\$159,885	\$130,444	\$155,723	\$164,467
ALLOCATED INTERNAL G&A	\$56,373	\$43,524	\$48,795	\$81,316	\$69,427	\$46,275	\$48,089
ALLOCATED OPERATIONS SERVICES	(\$275,676)	(\$353,057)	(\$314,807)	(\$330,877)	(\$295,211)	(\$276,069)	(\$289,025)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Water Reclamation Manager	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0
Management Analyst II	1.0	1.0	1.0	1.0
TOTAL	3.0	3.0	3.0	3.0

SIGNIFICANT CHANGES

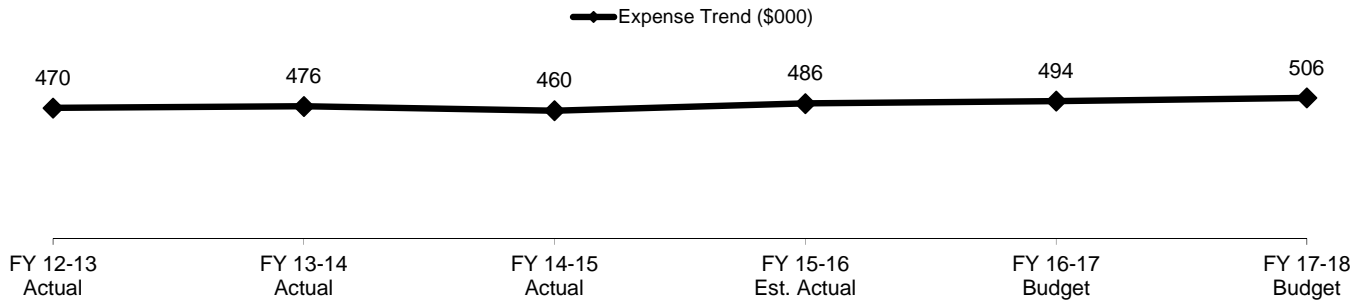
No significant changes are proposed for FY 16-17 or FY 17-18.

LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies and Postage – Funds to purchase miscellaneous needs of the division.
- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$281,302	\$313,846	\$318,090	\$322,355	\$331,925	\$334,107	\$340,775
6102 Staff Overtime	90	756	171	2,976	3,457	3,019	3,079
6105 Staff Benefits	143,844	142,708	117,545	137,159	126,213	131,973	136,498
6110 Staff Taxes	24,733	26,961	26,341	27,642	27,382	28,367	28,786
Sub-total	\$449,969	\$484,271	\$462,147	\$490,132	\$488,977	\$497,466	\$509,138
6115 Staff Costs Recovered	(1,900)	(9,076)	(2,865)	(4,708)	(3,581)	(3,826)	(3,985)
Net Payroll Expenses	\$448,069	\$475,195	\$459,282	\$485,424	\$485,396	\$493,640	\$505,153
OFFICE EQUIPMENT & POSTAGE							
6220 Outside Services	19,033	0	0	0	0	0	0
Sub-total	\$19,033	\$0	\$0	\$0	\$0	\$0	\$0
HUMAN RESOURCES							
6830 Training & Prof. Development	2,235	125	195	500	500	600	609
Sub-total	\$2,235	\$125	\$195	\$500	\$500	\$600	\$609
OTHER G&A EXPENSES							
7110 Travel/Misc. Expenses	54	0	13	0	0	0	0
Sub-total	\$54	\$0	\$13	\$0	\$0	\$0	\$0
OPERATING EXPENSE							
5405.2 Utilities - Telephone	199	203	212	216	221	240	244
Sub-total	\$199	\$203	\$212	\$216	\$221	\$240	\$244
TOTAL EXPENSES	\$469,590	\$475,523	\$459,702	\$486,140	\$486,117	\$494,480	\$506,006
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$5,878	\$6,985	\$10,404	\$12,269	\$4,824	\$11,950	\$12,621
ALLOCATED INTERNAL G&A	(\$212,253)	(\$225,528)	(\$220,593)	(\$239,713)	(\$231,901)	(\$235,125)	(\$240,122)
ALLOCATED OPERATIONS SERVICES	(\$263,215)	(\$256,980)	(\$249,513)	(\$258,696)	(\$259,040)	(\$271,305)	(\$278,505)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Laboratory Supervisor	1.0	1.0	1.0	1.0
Laboratory Technician I, II	3.0	3.0	3.0	3.0
Laboratory Assistant	2.0	2.0	2.0	2.0
TOTAL	6.0	6.0	6.0	6.0

SIGNIFICANT CHANGES

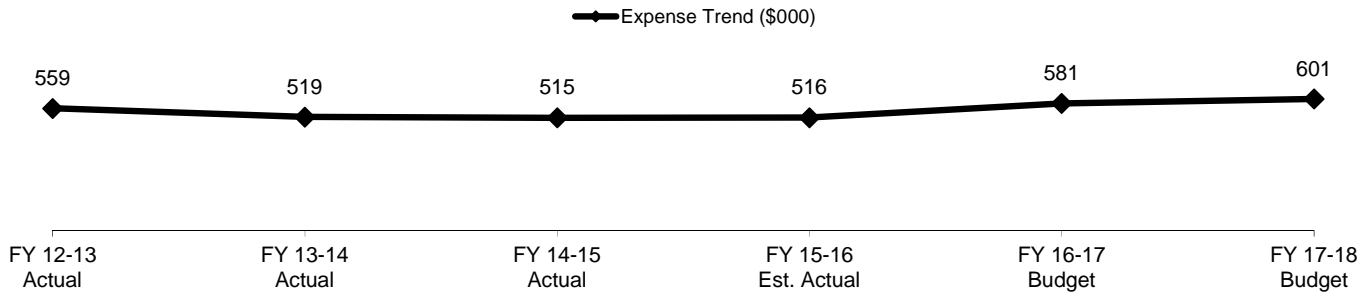
No significant changes are proposed for FY 16-17 or FY 17-18.

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 16-17.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$438,260	\$392,622	\$431,504	\$455,076	\$444,137	\$461,507	\$478,864
6102 Staff Overtime	16,494	23,995	15,460	14,009	17,249	13,722	14,278
6105 Staff Benefits	206,167	194,594	176,234	202,011	175,607	199,154	206,904
6110 Staff Taxes	46,772	42,349	43,299	47,153	44,017	48,074	49,779
Sub-total	\$707,693	\$653,560	\$666,497	\$718,249	\$681,010	\$722,457	\$749,825
6115 Staff Costs Recovered	(203,402)	(204,313)	(214,456)	(200,890)	(218,453)	(205,578)	(213,356)
Net Payroll Expenses	\$504,291	\$449,247	\$452,041	\$517,359	\$462,557	\$516,879	\$536,469
OFFICE EQUIPMENT & POSTAGE							
6230 Safety Equipment	225	868	450	450	225	675	450
Sub-total	\$225	\$868	\$450	\$450	\$225	\$675	\$450
HUMAN RESOURCES							
6830 Training & Prof. Development	0	90	35	300	100	200	250
Sub-total	\$0	\$90	\$35	\$300	\$100	\$200	\$250
OPERATING EXPENSE							
5405.2 Utilities - Telephone	172	0	0	204	0	0	0
Sub-total	\$172	\$0	\$0	\$204	\$0	\$0	\$0
MAINTENANCE EXPENSE							
5510 Supplies/Materials	45,190	49,067	53,700	46,000	45,500	51,520	52,275
5515 Outside Services	5,846	16,954	3,604	4,500	4,500	7,531	7,644
5520 Permits/Fee	2,811	0	2,811	2,811	2,811	4,236	4,300
5530 Capital Outlay	0	2,535	1,970	0	0	0	0
Sub-total	\$53,847	\$68,556	\$62,085	\$53,311	\$52,811	\$63,287	\$64,219
TOTAL EXPENSES	\$558,535	\$518,761	\$514,611	\$571,624	\$515,693	\$581,041	\$601,388
ALLOCATED EXPENSES							
ALLOCATED LABORATORY EXPENSES	(\$570,289)	(\$532,731)	(\$525,015)	(\$583,893)	(\$525,341)	(\$592,991)	(\$614,009)
ALLOCATED VEHICLE EXPENSES	\$11,755	\$13,969	\$10,404	\$12,269	\$9,648	\$11,950	\$12,621
ALLOCATED INTERNAL G&A	\$460,844	\$350,891	\$368,272	\$455,798	\$422,673	\$464,323	\$476,466
ALLOCATED OPERATIONS SERVICES	(\$460,845)	(\$350,890)	(\$368,272)	(\$455,798)	(\$422,673)	(\$464,323)	(\$476,466)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Chief Water Reclamation Plant Operator	1.0	1.0	1.0	1.0
Senior Water Reclamation Plant Operator	1.0	1.0	1.0	1.0
Water Reclamation Plant Operator OIT, I, II	6.0	6.0	6.0	6.0
TOTAL	8.0	8.0	8.0	8.0

SIGNIFICANT CHANGES

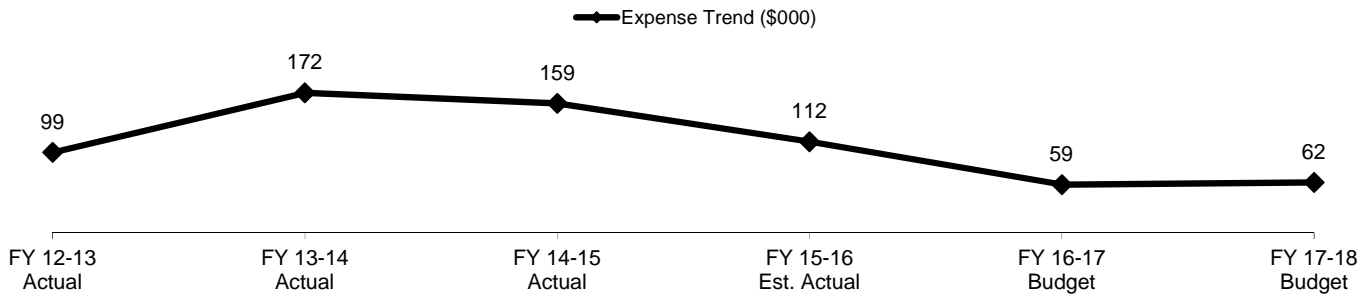
No significant changes are proposed for FY 16-17 or FY 17-18.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$725,070	\$738,840	\$720,712	\$684,005	\$695,971	\$722,416	\$754,095
6102 Staff Overtime	84,265	93,810	95,212	45,049	117,415	45,918	47,924
6105 Staff Benefits	364,315	373,022	338,487	302,233	279,502	308,005	320,942
6110 Staff Taxes	81,854	81,565	86,090	73,286	72,186	77,714	80,632
Sub-total	\$1,255,504	\$1,287,237	\$1,240,501	\$1,104,573	\$1,165,074	\$1,154,053	\$1,203,593
6115 Staff Costs Recovered	(1,163,973)	(1,121,146)	(1,082,960)	(1,029,363)	(1,054,965)	(1,098,600)	(1,145,726)
Net Payroll Expenses	\$91,531	\$166,091	\$157,541	\$75,210	\$110,109	\$55,453	\$57,867
OFFICE EQUIPMENT & POSTAGE							
6230 Safety Equipment	2,815	1,425	1,044	2,025	1,117	2,112	2,144
Sub-total	\$2,815	\$1,425	\$1,044	\$2,025	\$1,117	\$2,112	\$2,144
HUMAN RESOURCES							
6830 Training & Prof. Development	4,398	4,600	99	2,200	200	1,000	1,015
Sub-total	\$4,398	\$4,600	\$99	\$2,200	\$200	\$1,000	\$1,015
OPERATING EXPENSE							
5405.2 Utilities - Telephone	198	199	650	204	750	780	792
Sub-total	\$198	\$199	\$650	\$204	\$750	\$780	\$792
TOTAL EXPENSES	\$98,942	\$172,315	\$159,334	\$79,639	\$112,176	\$59,345	\$61,818
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$23,510	\$27,938	\$20,808	\$24,538	\$19,296	\$23,899	\$25,241
ALLOCATED INTERNAL G&A	\$55,067	\$130,370	\$127,222	\$94,743	\$69,767	\$58,126	\$60,047
ALLOCATED OPERATIONS SERVICES	(\$177,519)	(\$330,623)	(\$307,364)	(\$198,920)	(\$201,239)	(\$141,370)	(\$147,106)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Compost Operations Supervisor	1.0	1.0	1.0	1.0
Water Reclamation Plant Operator OIT, I, II	6.0	5.0	6.0	6.0
TOTAL	7.0	6.0	7.0	7.0

SIGNIFICANT CHANGES

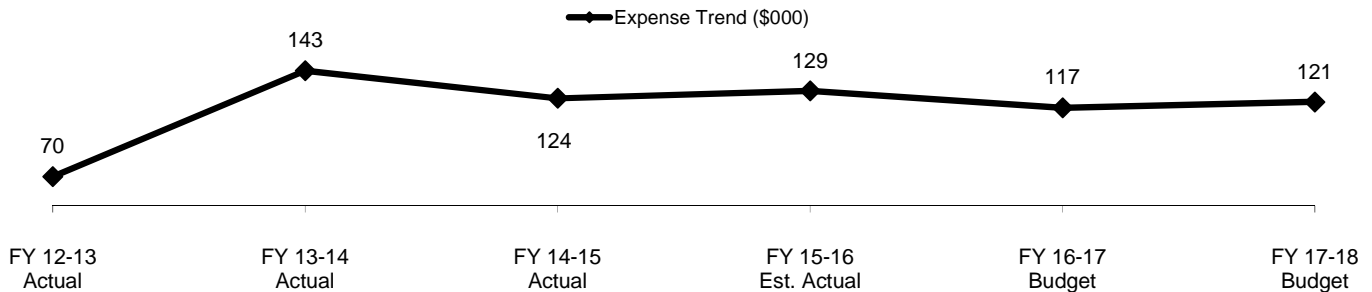
No significant changes are proposed for FY 16-17 or FY 17-18.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$452,510	\$478,424	\$505,560	\$557,677	\$493,815	\$522,601	\$541,528
6102 Staff Overtime	31,222	24,154	19,029	15,469	\$31,262	14,300	14,794
6105 Staff Benefits	235,720	282,297	229,301	280,407	\$230,212	246,344	254,919
6110 Staff Taxes	50,371	50,171	50,685	57,614	\$55,610	54,391	56,360
Sub-total	\$769,823	\$835,046	\$804,575	\$911,167	\$810,899	\$837,636	\$867,601
6115 Staff Costs Recovered	(707,420)	(696,240)	(685,887)	(792,283)	(686,019)	(725,896)	(751,879)
Net Payroll Expenses	\$62,403	\$138,806	\$118,688	\$118,884	\$124,880	\$111,740	\$115,722
OFFICE EQUIPMENT & POSTAGE							
6230 Safety Equipment	6,519	2,876	1,669	2,615	2,567	3,317	3,367
Sub-total	\$6,519	\$2,876	\$1,669	\$2,615	\$2,567	\$3,317	\$3,367
HUMAN RESOURCES							
6830 Training & Prof. Development	0	50	2,468	1,500	750	1,500	1,523
Sub-total	\$0	\$50	\$2,468	\$1,500	\$750	\$1,500	\$1,523
OPERATING EXPENSE							
5405.2 Utilities - Telephone	1,028	1,031	1,072	1,056	587	588	597
Sub-total	\$1,028	\$1,031	\$1,072	\$1,056	\$587	\$588	\$597
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	189	100	0	200	200	100	102
Sub-total	\$189	\$100	\$0	\$200	\$200	\$100	\$102
TOTAL EXPENSES	\$70,139	\$142,863	\$123,897	\$124,255	\$128,984	\$117,245	\$121,311
ALLOCATED EXPENSES							
ALLOCATED VEHICLE EXPENSES	\$23,510	\$27,938	\$26,009	\$30,737	\$19,296	\$29,937	\$31,618
ALLOCATED INTERNAL G&A	(\$8,448)	(\$25,039)	\$98,123	\$88,212	\$87,199	\$97,531	\$99,720
ALLOCATED OPERATIONS SERVICES	(\$85,201)	(\$145,762)	(\$248,029)	(\$243,204)	(\$235,479)	(\$244,713)	(\$252,649)



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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Principal Engineer	1.0	1.0	1.0	1.0
Senior Engineer	1.0	1.0	1.0	1.0
Assistant, Associate Civil Engineer	2.0	1.0	2.0	2.0
Technical Services Support Supervisor	1.0	1.0	1.0	1.0
Facilities Inspector	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0
Planning/New Development Technician	1.0	1.0	1.0	1.0
Technical Services Support Specialist	1.0	-	1.0	1.0
TOTAL	9.0	7.0	9.0	9.0

SIGNIFICANT CHANGES

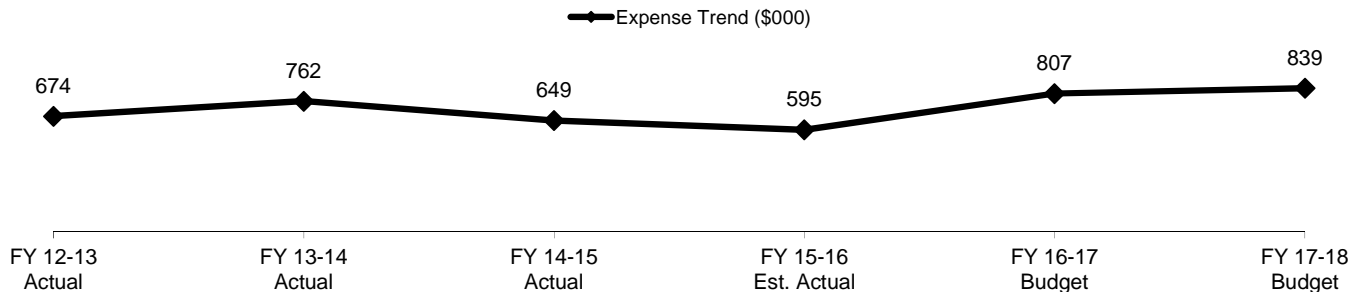
No significant changes are proposed for FY 16-17 or FY 17-18.

LINE ITEM EXPLANATIONS

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

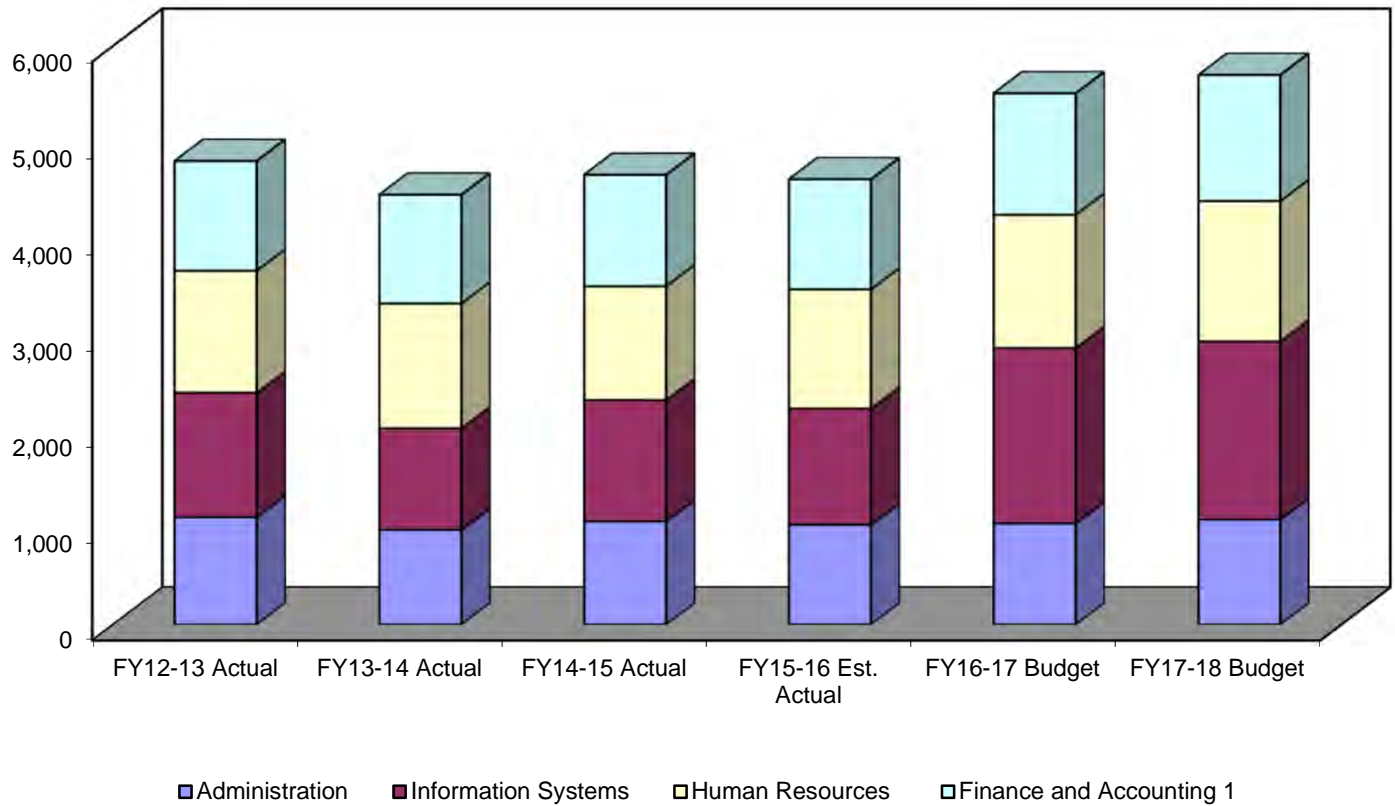
	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$702,441	\$789,365	\$765,356	\$887,932	\$751,123	944,279	982,460
6102 Staff Overtime	15,393	73,701	26,215	14,663	52,809	15,160	15,870
6105 Staff Benefits	340,459	361,724	316,123	354,725	305,008	401,227	417,369
6110 Staff Taxes	64,030	75,416	66,518	78,975	67,982	82,210	84,201
Sub-total	\$1,122,323	\$1,300,206	\$1,174,212	\$1,336,295	\$1,176,922	\$1,442,876	\$1,499,900
6115 Staff Costs Recovered	(452,482)	(542,473)	(529,079)	(629,775)	(583,941)	(639,522)	(664,750)
Net Payroll Expenses	\$669,841	\$757,733	\$645,133	\$706,520	\$592,981	\$803,354	\$835,150
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	0	81	779	0	62	100	102
6220 Outside Services	1,913	0	0	0	0	0	0
6230 Safety Equipment	528	675	747	475	225	700	711
Sub-total	\$2,441	\$756	\$1,526	\$475	\$287	\$800	\$813
HUMAN RESOURCES							
6830 Training & Prof. Development	794	2,009	976	1,010	823	1,269	1,288
Sub-total	\$794	\$2,009	\$976	\$1,010	\$823	\$1,269	\$1,288
OTHER G&A EXPENSES							
7110 Travel/Misc. Expenses	0	6	42	200	116	125	127
Sub-total	\$0	\$6	\$42	\$200	\$116	\$125	\$127
OPERATING EXPENSE							
5405.2 Utilities - Telephone	684	688	822	708	776	780	792
Sub-total	\$684	\$688	\$822	\$708	\$776	\$780	\$792
GEN'L SPECIALTY EXPENSE							
5725 Supplies and Small Tools	39	532	427	275	117	360	365
Sub-total	\$39	\$532	\$427	\$275	\$117	\$360	\$365
TOTAL EXPENSES	\$673,799	\$761,724	\$648,926	\$709,188	\$595,100	\$806,688	\$838,535
ALLOCATED EXPENSES							
ALLOCATED TECHNICAL SERVICES	(\$99,763)	(\$87,083)	(\$81,116)	(\$78,720)	(\$74,388)	(\$89,542)	(\$93,077)
ALLOCATED VEHICLE EXPENSES	\$17,633	\$20,954	\$15,606	\$18,468	\$14,472	\$17,987	\$18,998
ALLOCATED INTERNAL G&A	\$309,407	\$280,834	\$275,242	\$364,886	\$284,833	\$358,808	\$371,453
ALLOCATED OPERATIONS SERVICES	(\$901,076)	(\$976,429)	(\$858,658)	(\$1,013,822)	(\$820,017)	(\$1,093,941)	(\$1,135,909)



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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
Administration	1,117	985	1,074	1,038	1,051	1,092
Information Systems	1,291	1,055	1,258	1,206	1,820	1,847
Human Resources	1,263	1,292	1,179	1,234	1,380	1,454
Finance and Accounting ¹	1,136	1,126	1,153	1,140	1,257	1,305
	4,807	4,458	4,664	4,618	5,509	5,699

¹ includes Inventory Adjustment



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$1,713,581	\$1,538,951	\$1,721,398	\$1,874,961	\$1,803,702	\$1,972,539	\$2,039,761
6102 Staff Overtime	3,085	10,512	18,622	25,113	16,518	24,999	25,887
6105 Staff Benefits	874,360	779,835	747,117	750,704	684,411	789,194	821,749
6110 Staff Taxes	141,938	134,041	140,498	153,997	138,855	159,898	164,329
Sub-total	\$2,732,964	\$2,463,339	\$2,627,635	\$2,804,775	\$2,643,486	\$2,946,630	\$3,051,726
6115 Staff Costs Recovered	(119,370)	(102,426)	(106,839)	(138,253)	(154,821)	(168,366)	(180,171)
Net Payroll Expenses	\$2,613,594	\$2,360,913	\$2,520,796	\$2,666,522	\$2,488,665	\$2,778,264	\$2,871,555
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	103,788	96,203	94,364	118,500	92,000	102,950	103,950
6205 Equipment Rental	7,729	8,415	7,605	7,700	7,600	7,600	7,600
6210 Equipment Repairs	2,043	439	876	1,000	1,500	2,500	2,500
6215 Equipment Maintenance	323,610	317,940	323,015	321,000	320,500	309,444	329,000
6220 Outside Services	17,430	13,550	7,556	6,100	7,000	7,100	7,100
6230 Safety Equipment	225	225	147	0	0	0	0
6250 Equipment Interest Expense	6,748	4,423	2,962	0	2,000	4,500	3,500
Sub-total	\$461,573	\$441,195	\$436,525	\$454,300	\$430,600	\$434,094	\$453,650
PROFESSIONAL SERVICES							
6500 Legal Services	20,670	36,102	10,087	15,000	15,000	15,000	15,000
6516 Other Professional Services	27,415	1,505	71,386	306,500	41,050	505,860	483,115
6517 Audit Fees	27,000	21,000	37,500	31,000	36,000	37,000	38,100
6522 Management Consultant Fees	62,979	5,815	134,281	142,500	47,000	25,000	52,500
Sub-total	\$138,064	\$64,422	\$253,254	\$495,000	\$139,050	\$582,860	\$588,715
HUMAN RESOURCES							
6800 Safety	24,180	17,592	11,768	38,000	12,000	38,000	38,000
6810 Recruitment Expenses	35,580	17,553	12,766	10,000	10,000	10,000	10,000
6812 Retired Employee Benefits	787,861	853,048	745,778	803,250	804,979	832,564	907,080
6815 Employee Recognition Function	3,303	5,981	11,897	10,000	10,000	10,000	10,000
6820 Employee Assistance Program	0	0	0	1,000	0	1,000	1,000
6825 Employee Wellness Program	4,817	977	5,470	10,000	6,000	10,000	10,000
6830 Training & Prof. Development	29,511	32,160	37,781	76,000	44,100	83,810	84,410
6840 DOT Testing	1,050	825	1,000	1,000	999	1,000	1,000
6850 Unemployment Ins. Benefit	3,600	0	1,155	5,000	1,575	5,000	5,000
6855 Donated Sick Leave	3,558	(1,352)	1,050	0	0	0	0
Sub-total	\$893,460	\$926,784	\$828,665	\$954,250	\$889,653	\$991,374	\$1,066,490
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	2,639	2,243	3,365	4,236	3,335	4,480	4,420
7110 Travel/Misc. Expenses	726	159	246	1,100	675	900	900
7135.1 Property Insurance	32,658	32,435	32,707	33,623	32,678	33,668	35,014
7135.2 Liability Insurance	216,905	181,792	133,693	137,436	134,054	139,400	144,976
7135.3 Automobile Insurance	20,779	38,176	54,572	56,099	64,884	69,951	72,750
7135.4 Earthquake Insurance	55,052	55,005	53,183	54,672	52,626	54,220	56,389
7135.5 Excess Liability Insurance	248,609	206,111	201,897	207,550	198,720	203,770	211,921
Sub-total	\$577,368	\$519,421	\$480,381	\$494,716	\$486,972	\$506,389	\$526,370
OPERATING EXPENSE							
5400 Labor	8,218	33,590	15,696	15,383	12,584	12,735	13,054
5405.2 Utilities - Telephone	51,063	54,851	92,681	93,350	91,350	91,000	91,050
5430 Capital Outlay	57,253	44,186	95,079	68,500	68,500	101,000	75,500
Sub-total	\$116,534	\$132,627	\$203,456	\$177,233	\$172,434	\$204,735	\$179,604
INVENTORY EXPENSE							
5536 Inventory Adjustment	6,139	12,196	24,861	9,500	10,500	11,550	12,705
Sub-total	\$6,139	\$12,196	\$24,861	\$9,500	\$10,500	\$11,550	\$12,705
TOTAL EXPENSES	\$4,806,732	\$4,457,558	\$4,747,938	\$5,251,521	\$4,617,874	\$5,509,266	\$5,699,089
ALLOCATED EXPENSES							
ALLOCATED CUSTOMER INFO SYSTEMS	(\$286,648)	(\$243,299)	(\$295,787)	(\$283,870)	(\$294,668)	(\$286,981)	(\$299,783)
ALLOCATED VEHICLE EXPENSES	\$5,878	\$6,985	\$5,202	\$6,199	\$4,824	\$6,038	\$6,377
ALLOCATED INTERNAL G&A	(\$959,059)	(\$957,434)	(\$951,298)	(\$1,161,767)	(\$988,910)	(\$1,190,279)	(\$1,227,890)
ALLOCATED SUPPORT SERVICES(G&A)	(\$3,566,903)	(\$3,263,810)	(\$3,506,055)	(\$3,812,083)	(\$3,339,120)	(\$4,038,044)	(\$4,177,793)
ALLOCATED OPERATIONS SERVICES(G&A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED EXPENSES	(\$4,806,732)	(\$4,457,558)	(\$4,747,938)	(\$5,251,521)	(\$4,617,874)	(\$5,509,266)	(\$5,699,089)

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	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Director of Finance and Administration	1.0	1.0	1.0	1.0
Secretary	1.0	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0	2.0

SIGNIFICANT CHANGES

There are no significant changes budgeted for FY16-17 or FY17-18 that affect the scope or level of service.

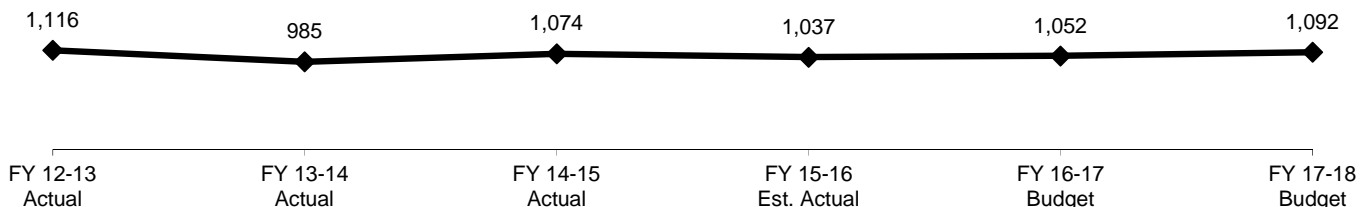
LINE ITEM EXPLANATIONS

- 6200 Forms, Supplies & Postage – All general District supplies and postage costs are funded from this account.
- 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, tax advisory services, and fixed assets valuation study.
- 7135 General Insurance – Total insurance premium for general liability, auto, property and earthquake insurance is projected to be \$754,809 in FY16-17. Headquarter's share of insurance premium is \$501,009, which includes \$413,122 for general and auto liabilities, and \$87,887 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 \$81,005 and \$148,276 respectively.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$251,085	\$237,582	\$263,624	\$273,676	\$276,972	\$283,352	\$289,019
6102 Staff Overtime	0	0	0	1,219	2,543	1,225	1,250
6105 Staff Benefits	116,620	100,174	90,573	82,933	94,838	107,420	111,223
6110 Staff Taxes	16,188	17,897	19,676	17,785	12,896	18,007	18,219
Sub-total	\$383,893	\$355,653	\$373,873	\$375,613	\$387,249	\$410,004	\$419,711
6115 Staff Costs Recovered	0	0	0	0	(293)	0	0
Net Payroll Expenses	\$383,893	\$355,653	\$373,873	\$375,613	\$386,956	\$410,004	\$419,711
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	88,013	73,432	70,766	95,000	72,000	75,000	75,000
6205 Equipment Rental	5,130	5,121	5,104	5,200	5,200	5,200	5,200
6215 Equipment Maintenance	128	128	0	1,000	500	1,000	1,000
6220 Outside Services	3,473	3,520	3,787	3,500	4,000	4,000	4,000
Sub-total	\$96,744	\$82,201	\$79,657	\$104,700	\$81,700	\$85,200	\$85,200
PROFESSIONAL SERVICES							
6516 Other Professional Services	1,530	1,505	1,780	1,500	1,050	1,500	1,500
6517 Audit Fees	27,000	21,000	37,500	31,000	36,000	37,000	38,100
6522 Management Consultant Fees	26,110	4,300	96,277	105,000	37,000	5,000	15,000
Sub-total	\$54,640	\$26,805	\$135,557	\$137,500	\$74,050	\$43,500	\$54,600
HUMAN RESOURCES							
6830 Training & Prof. Development	6,493	5,919	6,922	7,500	9,500	9,500	9,500
Sub-total	\$6,493	\$5,919	\$6,922	\$7,500	\$9,500	\$9,500	\$9,500
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	674	430	1,030	775	1,020	1,120	1,020
7110 Travel/Misc. Expenses	0	33	103	200	175	200	200
7135.1 Property Insurance	32,658	32,435	32,707	33,623	32,678	33,668	35,014
7135.2 Liability Insurance	216,905	181,792	133,693	137,436	134,054	139,400	144,976
7135.3 Automobile Insurance	20,779	38,176	54,572	56,099	64,884	69,951	72,750
7135.4 Earthquake Insurance	55,052	55,005	53,183	54,672	52,626	54,220	56,389
7135.5 Excess Liability Insurance	248,609	206,111	201,897	207,550	198,720	203,770	211,921
Sub-total	\$574,677	\$513,982	\$477,185	\$490,355	\$484,157	\$502,329	\$522,270
OPERATING EXPENSE							
5405.2 Utilities - Telephone	0	0	1,176	1,100	1,100	1,100	1,100
Sub-total	\$0	\$0	\$1,176	\$1,100	\$1,100	\$1,100	\$1,100
TOTAL EXPENSES	\$1,116,447	\$984,560	\$1,074,370	\$1,116,768	\$1,037,463	\$1,051,633	\$1,092,381
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	(\$239,807)	(\$218,169)	(\$275,277)	(\$299,883)	(\$260,136)	(\$253,546)	(\$262,355)
ALLOCATED SUPPORT SERVICES	(\$876,640)	(\$766,391)	(\$799,093)	(\$816,885)	(\$777,327)	(\$798,087)	(\$830,026)

◆ Expense Trend (\$000)



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. Administer projects and programs identified in the District's Information Systems Master Plan.
 - FY 2016-17
 - a. Agenda Management
 - b. Audio / Video Conferencing
 - c. JDE PIER / ERP Assessment
 - d. CIS Version Upgrade
 - FY 2017-18
 - a. Electronic Document Management
 - b. Facility Access Control Evaluation
 - c. AMMS PIER Assessment
 - d. GIS Roadmap

PERSONNEL

Position Title	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Information Systems Manager	1.0	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0	1.0
Network/Security Coordinator	1.0	-	1.0	1.0
SCADA Analyst	1.0	1.0	1.0	1.0
GIS Coordinator	1.0	1.0	1.0	1.0
Computer Support Specialist	1.0	1.0	1.0	1.0
Information Systems Technician	-	-	-	-
TOTAL	6.0	5.0	6.0	6.0

SIGNIFICANT CHANGES

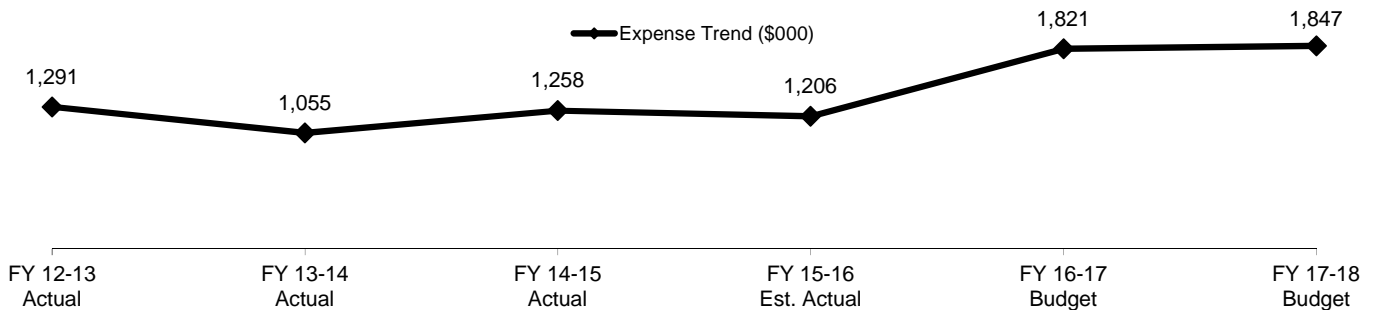
The recommended organizational changes for the Information Systems Division, as detailed in the IT Assessment Report, will result in budget impact of approximately \$59,700 per year beginning in Fiscal Year 2016-17. The recommended information technology projects will result in an increase of \$385,000 to the Fiscal Year 2016-17 Budget and an increase of \$350,000 to the Fiscal Year 2017-18 Budget.

LINE ITEM EXPLANATIONS

- 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.
- 6516 Other Professional Services – Technical assistance associated with the implementation of system changes. Also includes costs of to implement items from the IS Master Plan listed under goals.
- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$579,195	\$415,949	\$492,016	\$586,241	\$541,621	\$625,505	\$652,271
6102 Staff Overtime	1,679	9,429	16,738	11,412	11,653	11,171	11,717
6105 Staff Benefits	285,090	230,956	196,105	249,154	207,722	261,908	273,435
6110 Staff Taxes	49,618	40,013	42,431	51,298	45,504	54,399	56,541
Sub-total	\$915,582	\$696,347	\$747,290	\$898,105	\$806,500	\$952,983	\$993,964
6115 Staff Costs Recovered	(115,917)	(101,117)	(103,957)	(136,606)	(151,390)	(166,179)	(177,900)
Net Payroll Expenses	\$799,665	\$595,230	\$643,333	\$761,499	\$655,110	\$786,804	\$816,064
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	15,367	18,766	18,713	19,000	19,000	26,100	27,100
6205 Equipment Rental	2,599	3,294	2,501	2,500	2,400	2,400	2,400
6210 Equipment Repairs	2,043	439	876	1,000	1,500	2,500	2,500
6215 Equipment Maintenance	323,482	317,812	323,015	320,000	320,000	308,444	328,000
6220 Outside Services	0	6,579	0	0	0	0	0
6250 Equipment Interest Expense	6,748	4,423	2,962	0	2,000	4,500	3,500
Sub-total	\$350,239	\$351,313	\$348,067	\$342,500	\$344,900	\$343,944	\$363,500
PROFESSIONAL SERVICES							
6516 Other Professional Services	25,885	0	69,606	305,000	40,000	504,360	481,615
Sub-total	\$25,885	\$0	\$69,606	\$305,000	\$40,000	\$504,360	\$481,615
HUMAN RESOURCES							
6830 Training & Prof. Development	7,915	11,066	11,072	14,000	10,000	22,000	22,000
Sub-total	\$7,915	\$11,066	\$11,072	\$14,000	\$10,000	\$22,000	\$22,000
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	0	200	240	1,000	290	1,000	1,000
7110 Travel/Misc. Expenses	200	75	0	200	0	0	0
Sub-total	\$200	\$275	\$240	\$1,200	\$290	\$1,000	\$1,000
OPERATING EXPENSE							
5400 Labor	0	240	0	0	0	0	0
5405.2 Utilities - Telephone	50,865	54,652	91,295	92,000	90,000	89,650	89,700
5430 Capital Outlay	56,380	41,736	94,531	66,000	66,000	73,000	73,000
Sub-total	\$107,245	\$96,628	\$185,826	\$158,000	\$156,000	\$162,650	\$162,700
TOTAL EXPENSES	\$1,291,149	\$1,054,512	\$1,258,144	\$1,582,199	\$1,206,300	\$1,820,758	\$1,846,879
ALLOCATED EXPENSES							
ALLOCATED CUSTOMER INFO SYSTEMS	(\$286,648)	(\$243,299)	(\$295,787)	(\$283,870)	(\$294,668)	(\$286,981)	(\$299,783)
ALLOCATED VEHICLE EXPENSES	\$5,878	\$6,985	\$5,202	\$6,199	\$4,824	\$6,038	\$6,377
ALLOCATED INTERNAL G&A	(\$280,102)	(\$245,393)	(\$262,551)	(\$396,368)	(\$256,477)	(\$465,778)	(\$467,128)
ALLOCATED SUPPORT SERVICES	(\$730,277)	(\$572,805)	(\$705,008)	(\$908,160)	(\$659,979)	(\$1,074,037)	(\$1,086,345)



FINANCE AND ADMINISTRATION

Human Resources – 701430

FUNCTION

To recruit, develop, support and motivate highly qualified staff by providing a competitive compensation and benefits program; ensure consistent application of and compliance with District policies and procedures and applicable laws and regulations; 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 engaging in community activities: 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. Develop, revise and implement policies and procedures that ensure compliance and consistency.
4. Negotiate successor MOU's to promote positive labor relations and sustainable employee benefits.
5. Assist in organizational development through improved training, workforce diversity and professional development programs.

PERSONNEL

Position Title	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Human Resources Manager	1.0	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0	1.0
TOTAL	2.0	2.0	2.0	2.0

This budget includes 1 part-time Intern position.

SIGNIFICANT CHANGES

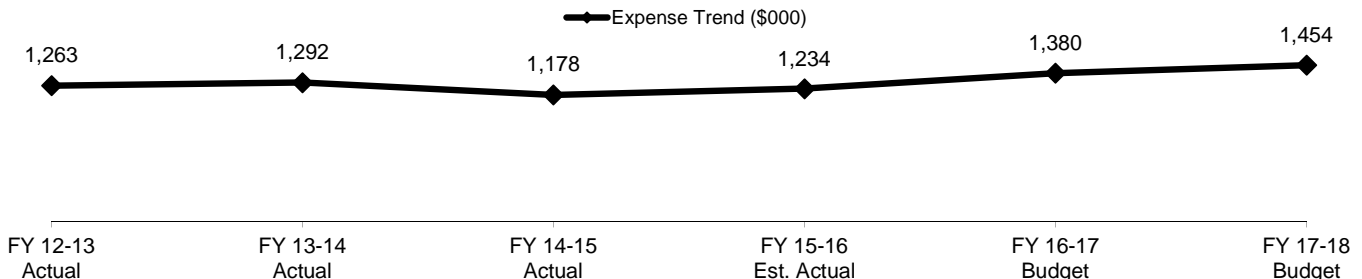
Requesting one-time budget increase to cover ergonomic chair replacement program FY16–17. There are no significant changes budgeted for FY17–18 that affect the scope or level of service.

LINE ITEM EXPLANATIONS

- 6522 Management Consultant – Based on historical data and forecasting future needs, a reduction was made to this line item for FY16-17; restore to original budget FY17-18 for labor negotiations.
- 6812 Retired Employee Benefits – Retired staff benefits; increase in costs associated with rising premium levels and more retirees in Tier 1.
- 6830 Training & Professional Development – Maintain the same level of budget in FY16-17 & FY17-18 as in FY15-16 to focus on succession training and professional development of staff.
- 5430 Capital Outlay – Requesting increase for ergonomic chair replacement program FY16-17 and restore amount for FY17-18 for Ergonomic Workstation Equipment needs.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$199,083	\$220,554	\$229,363	\$239,009	\$241,351	\$248,801	\$253,173
6102 Staff Overtime	684	11	0	1,383	0	1,412	1,433
6105 Staff Benefits	99,591	99,950	75,339	86,547	80,093	90,705	93,844
6110 Staff Taxes	21,762	17,585	17,168	18,127	15,344	18,518	18,689
Sub-total	\$321,120	\$338,100	\$321,870	\$345,066	\$336,788	\$359,436	\$367,139
6115 Staff Costs Recovered	0	0	0	0	0	0	0
Net Payroll Expenses	\$321,120	\$338,100	\$321,870	\$345,066	\$336,788	\$359,436	\$367,139
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	171	1,297	324	500	500	500	500
6220 Outside Services	8,422	3,451	3,769	2,600	3,000	3,100	3,100
Sub-total	\$8,593	\$4,748	\$4,093	\$3,100	\$3,500	\$3,600	\$3,600
PROFESSIONAL SERVICES							
6500 Legal Services	20,670	36,102	10,087	15,000	15,000	15,000	15,000
6522 Management Consultant Fees	36,869	1,515	38,004	37,500	10,000	20,000	37,500
Sub-total	\$57,539	\$37,617	\$48,091	\$52,500	\$25,000	\$35,000	\$52,500
HUMAN RESOURCES							
6800 Safety	24,180	17,592	11,768	38,000	12,000	38,000	38,000
6810 Recruitment Expenses	35,580	17,553	12,766	10,000	10,000	10,000	10,000
6812 Retired Employee Benefits	787,861	853,048	745,778	803,250	804,979	832,564	907,080
6815 Employee Recognition Function	3,303	5,981	11,897	10,000	10,000	10,000	10,000
6820 Employee Assistance Program	0	0	0	1,000	0	1,000	1,000
6825 Employee Wellness Program	4,817	977	5,470	10,000	6,000	10,000	10,000
6830 Training & Prof. Development	9,756	10,361	11,595	45,000	20,000	45,000	45,000
6840 DOT Testing	1,050	825	1,000	1,000	999	1,000	1,000
6850 Unemployment Ins. Benefit	3,600	0	1,155	5,000	1,575	5,000	5,000
6855 Donated Sick Leave	3,558	(1,352)	1,050	0	0	0	0
Sub-total	\$873,705	\$904,985	\$802,479	\$923,250	\$865,553	\$952,564	\$1,027,080
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	769	679	679	1,000	705	1,000	1,000
7110 Travel/Misc. Expenses	408	45	0	500	300	500	500
7145 Claims Paid	0	3,500	718	0	0	0	0
Sub-total	\$1,177	\$4,224	\$1,397	\$1,500	\$1,005	\$1,500	\$1,500
OPERATING EXPENSE							
5430 Capital Outlay	873	2,450	548	2,500	2,500	28,000	2,500
Sub-total	\$873	\$2,450	\$548	\$2,500	\$2,500	\$28,000	\$2,500
TOTAL EXPENSES	\$1,263,007	\$1,292,124	\$1,178,478	\$1,327,916	\$1,234,346	\$1,380,100	\$1,454,319
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	(\$388,690)	(\$425,658)	(\$375,921)	(\$431,769)	(\$411,921)	(\$435,636)	(\$459,942)
ALLOCATED SUPPORT SERVICES	(\$874,317)	(\$866,466)	(\$802,557)	(\$896,147)	(\$822,425)	(\$944,464)	(\$994,377)



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 high quality cash management support to all District departments but to also continue technology enhancements that will further improve the payment process for our customers and businesses.

PERSONNEL

Position Title	2015-16 Authorized Positions	Filled as of 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
Finance Manager	1.0	1.0	1.0	1.0
Financial Analyst	1.0	1.0	1.0	1.0
Senior Accountant	1.0	1.0	1.0	1.0
Senior Accounting Technician	1.0	1.0	1.0	1.0
Accounting Technician	2.0	2.0	2.0	2.0
Account Clerk I, II	1.0	1.0	1.0	1.0
Purchasing Supervisor	1.0	1.0	1.0	1.0
Storekeeper	1.0	1.0	1.0	1.0
TOTAL	9.0	9.0	9.0	9.0

SIGNIFICANT CHANGES

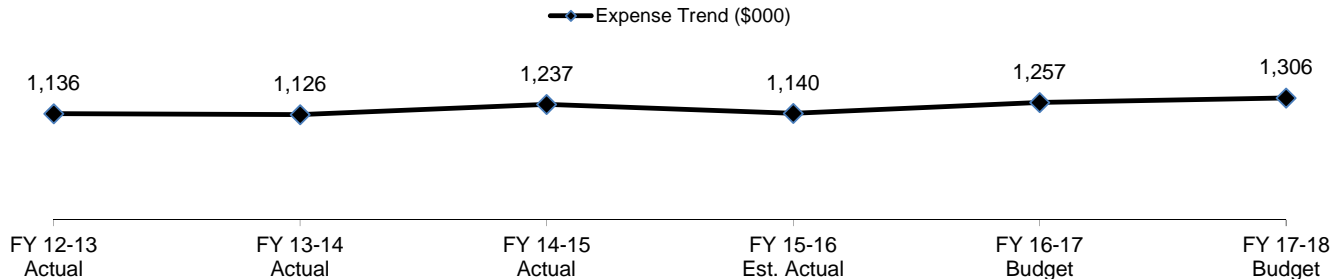
There are no significant changes budgeted for FY17–18 that affect the scope or level of service.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
PAYROLL EXPENSES							
6100 Staff Salaries	\$684,218	\$664,866	\$736,395	\$776,035	\$743,758	\$814,881	\$845,298
6102 Staff Overtime	722	1,072	1,884	11,099	2,322	11,191	11,487
6105 Staff Benefits	373,059	348,755	385,100	332,070	301,758	329,161	343,247
6110 Staff Taxes	54,370	58,546	61,223	66,787	65,111	68,974	70,880
Sub-total	\$1,112,369	\$1,073,239	\$1,184,602	\$1,185,991	\$1,112,949	\$1,224,207	\$1,270,912
6115 Staff Costs Recovered	(3,453)	(1,309)	(2,882)	(1,647)	(3,138)	(2,187)	(2,271)
Net Payroll Expenses	\$1,108,916	\$1,071,930	\$1,181,720	\$1,184,344	\$1,109,811	\$1,222,020	\$1,268,641
OFFICE EQUIPMENT & POSTAGE							
6200 Forms, Supplies & Postage	237	2,708	4,561	4,000	500	1,350	1,350
6220 Outside Services	5,535	0	0	0	0	0	0
6230 Safety Equip	225	225	147	0	0	0	0
Sub-total	\$5,997	\$2,933	\$4,708	\$4,000	\$500	\$1,350	\$1,350
HUMAN RESOURCES							
6830 Training & Prof. Development	5,347	4,814	8,192	9,500	4,600	7,310	7,910
Sub-total	\$5,347	\$4,814	\$8,192	\$9,500	\$4,600	\$7,310	\$7,910
OTHER G&A EXPENSES							
7105 Dues/Subscriptions/Memberships	1,196	934	1,416	1,461	1,320	1,360	1,400
7110 Travel/Misc. Expenses	118	6	143	200	200	200	200
Sub-total	\$1,314	\$940	\$1,559	\$1,661	\$1,520	\$1,560	\$1,600
OPERATING EXPENSE							
5400 Labor	8,218	33,350	15,696	15,383	12,584	12,735	13,054
5405.2 Utilities - Telephone	198	199	210	250	250	250	250
Sub-total	\$8,416	\$33,549	\$15,906	\$15,633	\$12,834	\$12,985	\$13,304
INVENTORY EXPENSE							
5536 Inventory Adjustment	6,139	12,196	24,861	9,500	10,500	11,550	12,705
Sub-total	\$6,139	\$12,196	\$24,861	\$9,500	\$10,500	\$11,550	\$12,705
TOTAL EXPENSES	\$1,136,129	\$1,126,362	\$1,236,946	\$1,224,638	\$1,139,765	\$1,256,775	\$1,305,510
ALLOCATED EXPENSES							
ALLOCATED INTERNAL G&A	(\$50,460)	(\$68,214)	(\$37,549)	(\$33,747)	(\$60,376)	(\$35,319)	(\$38,465)
ALLOCATED SUPPORT SERVICES	(\$1,085,669)	(\$1,058,148)	(\$1,199,397)	(\$1,190,891)	(\$1,079,389)	(\$1,221,456)	(\$1,267,045)





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 FY16-17 and FY17-18 appropriations amounts represent additional funds needed in each of the upcoming fiscal years.

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

- 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.

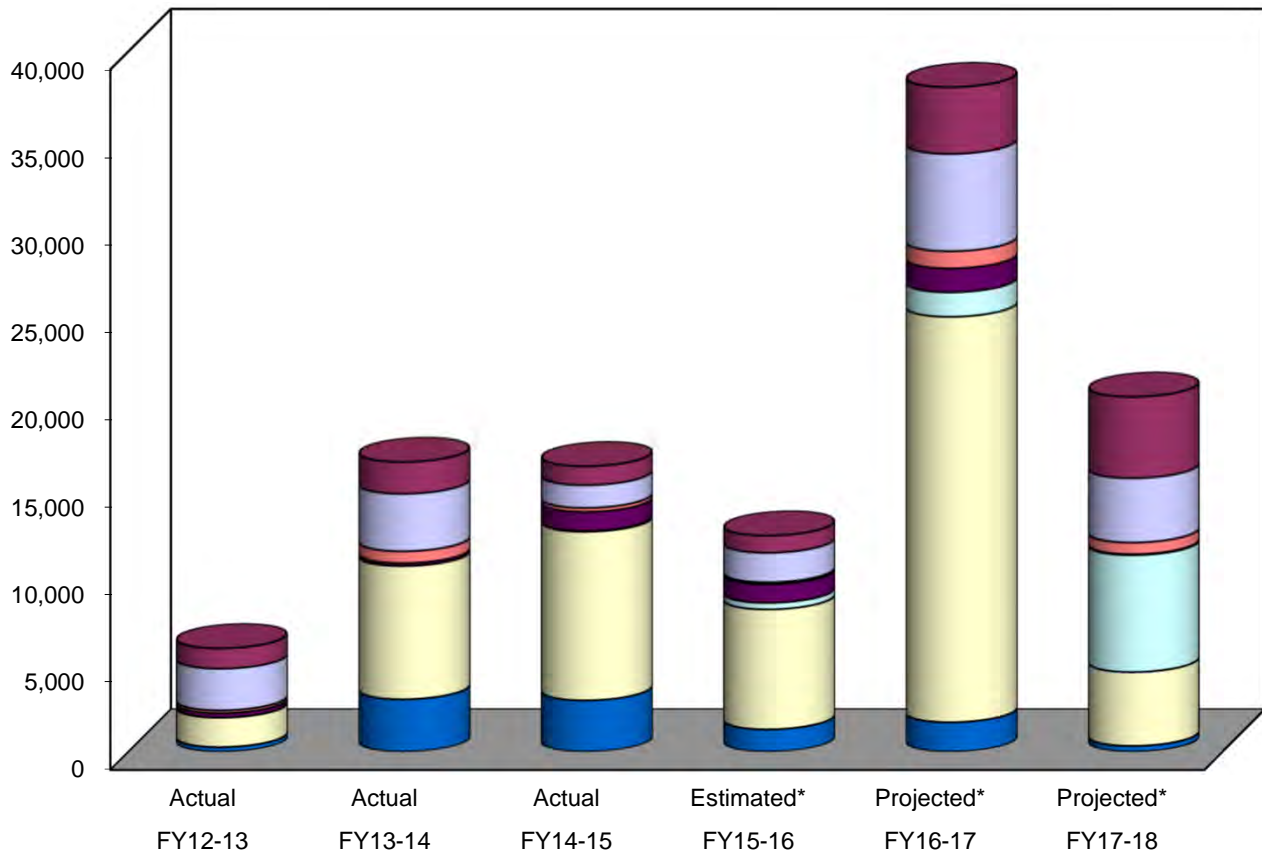
Over the last several years the District has made a significant financial commitment in the maintenance and replacement of its existing infrastructure. This focus is a result in the shift of capital planning from construction of facilities to meet new service demands, to the maintenance of infrastructure 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. Examples of anticipated efficiency improvements are the Building Lighting upgrade projects proposed for FY17-18. The improvements proposed for Building #1 will result in additional rental income in future years.

The District has actively pursued funding for capital projects from various Federal, State and County government agencies. Currently the Los Angeles County Flood Control District has secured State of California Proposition 84 funding for the LVMWD-CMWD Interconnection project in the amount of \$1,975,517. No other 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. The District has also plans to apply to the State of California Clean Water State Revolving Loan fund to borrow an anticipated \$7.8 million to defer the costs of the AMR/AMI Implementation project.

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Estimated*	FY16-17 Projected*	FY17-18 Projected*
Potable Water Construction Fund	264	2,992	2,929	1,274	1,680	329
Potable Water Replacement Fund	1,682	7,609	9,633	6,850	23,156	4,215
Recycled Water Construction Fund	9	(48)	41	375	1,401	6,681
Recycled Water Replacement Fund	244	161	1,089	1,062	1,367	50
Sanitation Construction Fund	160	681	226	108	977	666
Sanitation Replacement Fund	2,383	3,283	1,304	1,689	5,559	3,676
Total LVMWD Funds	4,742	14,678	15,222	11,358	34,140	15,617
Triunfo Sanitation District (share of JPA Projects)	1,156	1,816	1,075	980	3,810	4,648
Total all Funds	5,898	16,494	16,297	12,338	37,950	20,265



- Potable Water Construction Fund ■ Potable Water Replacement Fund ■ Recycled Water Construction Fund
- Recycled Water Replacement Fund ■ Sanitation Construction Fund ■ Sanitation Replacement Fund
- Triunfo Sanitation District

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

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10236	Raise Air Vacuum Valves and Abandon Protective Structures	\$381,621	\$44,853	\$55,000	\$91,063	\$372,831	\$0
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$443,231	\$324,336	\$118,895	\$0	\$0	\$0
10430	Twin Lakes Pump Station Pipeline Project	\$1,700,000	\$20,490	\$15,286	\$0	\$1,664,224	\$160,333
10476	5-MG Tank near Las Virgenes Reservoir	\$13,606,169	\$12,714,997	\$336,589	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$7,423,548	\$7,876,866	\$14,190	\$0	\$0	\$0
10508	Tank Renovation: Calabasas Tank	\$2,756,038	\$2,757,483	\$6,048	\$0	\$0	\$0
10513	Tapia Sluice Gate and Drive Replacement	\$545,105	\$7,768	\$8,053	\$0	\$529,284	\$212,800
10520	SCADA System Communication Upgrades	\$93,100	\$32,447	\$0	\$0	\$60,653	\$7,008
10521	SCADA System Communication Upgrades (LV Only)	\$1,387,232	\$140,557	\$0	\$0	\$1,246,675	\$95,104
10522	Reservoir #2 Improvements (Lining Cover)	\$1,607,010	\$1,503,277	\$187	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$127,000	\$0	\$0	\$22,000	\$149,000	\$0
10538	Tapia Channel Mixing Improvements	\$1,109,242	\$92,939	\$1,106,241	\$0	\$0	\$0
10539	Saddletree Tank improvements	\$554,606	\$16,256	\$538,350	\$0	\$0	\$0
10540	Lost Hill Overpass Recycled Water Main Relocation	\$765,101	\$93,914	\$136,465	\$87,332	\$622,054	\$0
10541	Building 8 Computer Center Upgrades	\$199,070	\$19,070	\$169,000	\$22,000	\$33,000	\$0
10542	Vault Lid Replacement	\$506,750	\$332,026	\$0	\$0	\$0	\$0
10543	Building 7 & 8 HVAC Integration	\$297,990	\$297,106	\$14,455	\$0	\$0	\$0
10551	Centrate System - New Pump Impellers	\$35,000	\$0	\$0	\$0	\$35,000	\$0
10556	Interconnection With CMWD	\$704,768	\$42,869	\$51,670	\$954,501	\$1,564,730	\$1,379,730
10557	Westlake Filtration Plant Expansion	\$5,149,234	\$274,864	\$2,863,331	\$0	\$2,011,039	\$0
10558	Westlake Pump Station Upgrade	\$5,149,234	\$195,710	\$2,874,458	\$0	\$2,079,066	\$0

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10559	Manhole Rehabilitation, F2/F3 Line	\$291,500	\$0	\$2,495	\$0	\$289,005	\$85,757
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	\$0	\$175,390	\$0	\$0	\$0
10562	Tapia Structural Repairs	\$46,500	\$2,345	\$238	\$0	\$0	\$0
10563	Tapia Supplemental Carbon Study	\$85,000	\$0	\$0	\$0	\$0	\$0
10564	Centrate Equalization Tank	\$1,250,519	\$42,197	\$161,613	\$1,092,489	\$2,139,198	\$0
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	\$0	\$130,000	\$40,500	\$198,000	\$0
10567	Programmable Logic Controller Upgrades	\$216,500	\$0	\$0	\$171,000	\$387,500	\$379,050
10568	Twin Lakes Tank Drainage Project	\$346,000	\$49,834	\$186,787	\$42,421	\$151,800	\$0
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	\$180,000	\$0	\$180,000	\$0	\$0	\$0
10572	Agoura Road Widening Project	\$60,000	\$16,258	\$80,596	\$0	(\$36,854)	\$0
10573	Sewer Grit Handling	\$50,000	\$13,680	\$30,723	\$0	\$0	\$0
10574	Rancho Facility Improvements	\$384,000	\$74,496	\$61,604	\$0	\$247,900	\$0
10576	Building No. 7 Improvements	\$47,000	\$0	\$1,711	\$0	\$45,289	\$0
10577	Potable Water Pump Station Improvements	\$28,500	\$3,311	\$56,600	\$143,611	\$112,200	\$198,000
10578	Security Upgrades - LVMWD	\$31,000	\$0	\$4,198	\$6,198	\$33,000	\$0
10579	Security Upgrades - JPA	\$32,000	\$0	\$18,244	\$6,044	\$19,800	\$0
10581	Potable Water System Equipment Upgrades	\$38,500	\$1,984	\$4,400	\$0	\$0	\$0
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	\$22,060	\$11,262	\$0	\$0	\$0
10583	Fleet Maintenance - Oil Lubrication System	\$21,500	\$0	\$10,478	\$0	\$0	\$0
10585	IT Capital Purchases - FY 14-15	\$145,500	\$52,935	\$14,807	\$0	\$0	\$0
10586	AMR Implementation - FY 14-15	\$1,275,000	\$0	\$0	\$0	\$1,275,000	\$0

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10587	Recycled Water Storage Study	\$721,644	\$174,716	\$546,928	\$1,750,000	\$1,750,000	\$1,850,000
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,338,638	\$12,366	\$360,326	\$94,054	\$1,060,000	\$8,106,000
10589	WIMS Software Implementation	\$32,350	\$25,740	\$0	\$0	\$0	\$0
10590	PW System Rehab.	\$469,709	\$0	\$118,567	\$0	\$351,142	\$44,858
10592	Agoura Road Recycled Water Main Extension	\$1,272,665	\$1,192	\$881,273	\$0	\$390,200	\$0
10593	CIS Infinity Software Upgrade	\$95,000	\$0	\$0	\$23,800	\$118,800	\$0
10594	CIS Infinity Modifications-Budget Based Rates	\$95,000	\$0	\$95,000	\$0	\$0	\$0
10595	Tapia Primary Flow Diversion	\$44,000	\$0	\$0	\$0	\$44,000	\$0
10596	Lift Stations Programmable Logic Controller Upgrades	\$47,180	\$0	\$0	\$7,160	\$54,340	\$0
10597	Tapia Electrical and Instrumentation Upgrades	\$137,250	\$0	\$0	\$35,560	\$172,810	\$66,000
10598	Vehicle Replacement Program FY 15-16	\$175,000	\$0	\$175,000	\$0	\$0	\$0
10599	Construction Services Truck	\$150,000	\$0	\$150,000	\$0	\$0	\$0
10600	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	\$0	\$100,000	\$132,000	\$132,000	\$132,000
10601	Rancho Reliability Improvements	\$100,000	\$0	\$64,400	\$96,400	\$96,400	\$132,000
10602	Miscellaneous RW Extension	\$106,000	\$0	\$6,921	\$399,780	\$399,780	\$131,400
10603	Building #1 Tenant Improvements	\$430,000	\$0	\$104,700	\$3,045,700	\$3,371,000	\$1,686,132
10604	EOC-Dedicated Equipment Crash Cart	\$25,000	\$0	\$0	\$0	\$0	\$0
10605	Performance Evaluation Software	\$15,000	\$0	\$0	\$0	\$0	\$0
10606	Palo Comado Cyn Rd PW Main	\$150,000	\$0	\$197,188	\$0	\$0	\$0
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$98,264	\$0	\$98,264	\$646,600	\$646,600	\$329,800
10608	Rancho Amendment Bin and Conveyance Modification Project	\$0	\$0	\$0	\$776,500	\$776,500	\$0

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10609	Headquarters Pavement Rehabilitation Project	\$0	\$0	\$0	\$228,800	\$228,800	\$0
10610	LCD Video Wall System	\$0	\$0	\$0	\$66,500	\$66,500	\$0
10611	Tapia Duct Bank Infrastructure Upgrade	\$0	\$0	\$0	\$66,000	\$66,000	\$184,750
10612	Building No. 7 Furniture	\$0	\$0	\$0	\$60,000	\$60,000	\$0
10613	New John Deere Backhoe	\$0	\$0	\$0	\$146,300	\$146,300	\$0
10614	SCADA Hub Emergency Generator at Stunt Road Pump Station	\$0	\$0	\$0	\$43,100	\$43,100	\$0
10615	Building No. 7 Fire Panel Replacement	\$0	\$0	\$0	\$57,300	\$57,300	\$0
10616	IT Capital Purchases	\$0	\$0	\$0	\$132,000	\$132,000	\$0
10617	Flow Meter Replacement - JPA Meters	\$0	\$0	\$0	\$25,849	\$25,849	\$0
10618	Flow Meter Replacement - LV Meter (1)	\$0	\$0	\$0	\$9,283	\$9,283	\$0
10619	Summer Season 2013 TMDL Compliance	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000
10620	Potable Water Tank Coating Evaluation and Repair	\$0	\$0	\$0	\$30,000	\$30,000	\$71,500
10621	Recycled Water Tank Coating Evaluation and Repair	\$0	\$0	\$0	\$30,000	\$30,000	\$71,500
10622	Capri Tract w/o Lindero Greenbelt Recycled Water Improvements	\$0	\$0	\$0	\$431,000	\$431,000	\$0
10623	Hillcrest and Oak Park North Apartments Recycled Water Improvements	\$0	\$0	\$0	\$300,000	\$300,000	\$0
10624	Tapia Chemical Building Roof Replacement	\$0	\$0	\$0	\$55,000	\$55,000	\$0
10625	Vehicle Replacement Program	\$0	\$0	\$0	\$175,000	\$175,000	\$175,000
10626	Process Air Improvements	\$0	\$0	\$0	\$1,797,400	\$1,797,400	\$1,873,600
10627	AMR IMPLEMENTATION	\$0	\$0	\$0	\$9,404,855	\$9,404,855	\$0
10628	Nitrification Study	\$0	\$0	\$0	\$99,000	\$99,000	\$135,000
60008	Westlake Pump Station Roof Repair & Improvements	\$0	\$0	\$0	\$0	\$0	\$105,000

Working Capital Requirements Capital Improvement Projects FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
60022	Building 7 and 8 Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$307,560
60023	Tapia Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$469,920
60024	Rancho Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$594,000
60044	Westlake Pump Station and Filtration Plant Landscaping	\$0	\$0	\$0	\$0	\$0	\$42,900
60045	Alice Stelle Recycled Water Main Extension Project	\$0	\$0	\$0	\$0	\$0	\$671,000
99911	Rancho Las Virgenes: FOG Receiving Facilities	\$0	\$0	\$0	\$0	\$0	\$25,000
99991	Westlake Filter Plant PLC Upgrade	\$0	\$0	\$0	\$0	\$0	\$143,000
Total CIP Budget		\$55,216,158	\$27,280,942	\$12,337,931	\$23,044,100	\$37,950,353	\$20,265,702

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10236	Raise Air Vacuum Valves 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. \$381,621 Exp. \$99,853	\$91,063	\$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 Completed	Appr. \$443,231 Exp. \$443,231	\$0	\$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
10430	Twin Lakes Pump Station Pipeline Project 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.	Maple	2 Continuing	Appr. \$1,700,000 Exp. \$35,776	\$0	\$160,333
	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
10476	5-MG Tank near Las Virgenes Reservoir 5 mg concrete reservoir and appurtenances with grading and site work and 300 feet of 36 inch inlet/outlet piping.	Cao	2 Completed	Appr. \$13,606,169 Exp. \$13,051,586	\$0	\$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

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10487	Construct 3rd Digester at Rancho	Zhao	2 Completed	Appr. \$7,423,548 Exp. \$7,891,056	\$0	\$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
10508	Tank Renovation: Calabasas Tank	Cao	2 Completed	Appr. \$2,756,038 Exp. \$2,763,531	\$0	\$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
10513	Tapia Sluice Gate and Drive Replacement	Maple	2 Continuing	Appr. \$545,105 Exp. \$15,821	\$0	\$212,800
	Replaces existing gates in the tanks and channels at Tapia as well as drive mechanisms for flights and chains.					
	<i>Sub-Projects: FY15-16 Tapia Sluice Gate and Drive Replacement Project \$545,105</i>					
	<i>FY16-17 - FY19-20 Sluice Gate & Drive replacement project \$638,400</i>					
	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
10520	SCADA System Communication Upgrades	Schlageter	2 Continuing	Appr. \$93,100 Exp. \$32,447	\$0	\$7,008
	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

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10521	SCADA System Communication Upgrades (LV Only)	Schlageter	2 Continuing	Appr. \$1,387,232 Exp. \$140,557	\$0	\$95,104
	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. \$1,503,464	\$0	\$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
10537	Raw Sludge Wet Well Mixing Improvements	Zhao	2 Continuing	Appr. \$127,000 Exp. \$0	\$22,000	\$0
	Replace the existing centrifugal mixing pump with a pump that is more appropriate for sludge mixing.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10538	Tapia Channel Mixing Improvements	Maple	2 Completed	Appr. \$1,109,242 Exp. \$1,199,180	\$0	\$0
	Replace the air piping and drop legs in the channels at Tapia.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10539	Saddletree Tank improvements	Schlageter	2 Completed	Appr. \$554,606 Exp. \$554,606	\$0	\$0
	Twenty (20) year rehabilitation of Saddletree Tank. This project will commence after the Calabasas Tank rehabilitation (IIP Project No. 10508) is complete.					
	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, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10540	Lost Hill Overpass Recycled Water Main Relocation	Zhao	2 Continuing	Appr. Exp.	\$765,101 \$230,379	\$87,332	\$0
	Relocate the existing 10" recycled water pipeline in the Lost Hills overpass to the new overpass that will under construction beginning May 2015.						
	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
10541	Building 8 Computer Center Upgrades	Maple	2 Continuing	Appr. Exp.	\$199,070 \$188,070	\$22,000	\$0
	Construction of a new server room in Building No. 8 and associated HVAC, electrical, UPS system and server rack equipment. Includes pre-action fire sprinkler 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 Completed	Appr. Exp.	\$506,750 \$332,026	\$0	\$0
	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	No
10543	Building 7 & 8 HVAC Integration	Miller	Completed	Appr. Exp.	\$297,990 \$311,561	\$0	\$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
10551	Centrate System - New Pump Impellers	Johnson	2 Continuing	Appr. Exp.	\$35,000 \$0	\$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

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10556	Interconnection With CMWD	Schlageter	2 Continuing	Appr. Exp.	\$704,768 \$94,539	\$954,501	\$1,379,730
	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%				
	Other Funding from: Proposition 84 - IRWM 2015 Implementation Grant				\$1,975,517		
	Estimated Impact on Annual Operating Expense				\$0	Anticipated Future Expenditures	No
10557	Westlake Filtration Plant Expansion	Maple	1 Continuing	Appr. Exp.	\$5,149,234 \$3,138,195	\$0	\$0
	Install 2 additional filters to increase filtration capacity from 8,400 gpm to 12,000 gpm (18 MGD), filter to waste piping modifications, raw water reservoir expansion, elimination of clear well, replacement of filter pumps, VFD's, and two new diatomaceous earth (DE) body feed bins.						
	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	No
10558	Westlake Pump Station Upgrade	Maple	2 Continuing	Appr. Exp.	\$5,149,234 \$3,070,168	\$0	\$0
	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, as well as replacement of FW pump number 2, a new piping connection in the basement, additional surge tank, and a 1500 kW emergency generator.						
	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	No
10559	Manhole Rehabilitation, F2/F3 Line	Schlageter	2 Continuing	Appr. Exp.	\$291,500 \$2,495	\$0	\$85,757
	The project consists of rehabilitation of existing deteriorated manholes identified by sewer collection inspection. The rehabilitation project includes various repair alternatives based upon the severity of their condition.						
	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	No

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10560	Rancho: Rehabilitate Existing Centrate Line	Schlageter	2 Completed	Appr. Exp.	\$175,390 \$175,390	\$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
10562	Tapia Structural Repairs	Maple	1 Completed	Appr. Exp.	\$46,500 \$2,583	\$0	\$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
10563	Tapia Supplemental Carbon Study	Dingman	2 Cancelled	Appr. Exp.	\$85,000 \$0	\$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	No
10564	Centrate Equalization Tank	Schlageter	2 Continuing	Appr. Exp.	\$1,250,519 \$203,810	\$1,092,489	\$0
	Construct a centrate equalization tank at the centrate treatment facility.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction		25.00%		70.60%	29.40%	
	Sanitation Replacement		75.00%				
	Estimated Impact on Annual Operating Expense				\$0	Anticipated Future Expenditures	No
10565	Rancho Las Virgenes Digester Cleaning and Repair	Schlageter	1 Continuing	Appr. Exp.	\$287,500 \$130,000	\$40,500	\$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

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10567	Programmable Logic Controller Upgrades	Schlageter	2 Continuing	Appr. Exp.	\$216,500 \$0	\$171,000	\$379,050
	<p>This project replaces programmable logic controllers (PLC's) with newer PLCs and provides necessary equipment upgrades (fiber optics, network switches and programming) to complete the installation. This is a program project which addresses Tapia in the first two years and centrate treatment in the third year. Design will occur in the first year for all facilities.</p>						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes	
10568	Twin Lakes Tank Drainage Project	Maple	1 Continuing	Appr. Exp.	\$346,000 \$236,621	\$42,421	\$0
	<p>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.</p>						
	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 Completed	Appr. Exp.	\$180,000 \$180,000	\$0	\$0
	<p>Replace the existing Michigan/Volvo loader used to move amendment and compost at Rancho with a like model.</p>						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No	
10572	Agoura Road Widening Project	Schlageter	1 Continuing	Appr. Exp.	\$60,000 \$96,854	\$0	\$0
	<p>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.</p>						
	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, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10573	Sewer Grit Handling	Maple	2 Completed	Appr. Exp.	\$50,000 \$44,403	\$0	\$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. Exp.	\$384,000 \$136,100	\$0	\$0
	Replace and repair significant components of the JPA's Rancho Las Virgenes Composting Facility.1) Replacement Sump Pumps (4 @ \$8K/ea.) - \$35,0002) Amendment Bin Overhaul (welding/coating) - \$50,0003) Conveyor Screw Replacement (2) - \$30,0004) Dewatering Compressor (1) - \$10,000						
	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	
10576	Building No. 7 Improvements	Johnson	3 Continuing	Appr. Exp.	\$47,000 \$1,711	\$0	\$0
	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	
10577	Potable Water Pump Station Improvements	Korkosz	3 Continuing	Appr. Exp.	\$28,500 \$59,911	\$143,611	\$198,000
	Repair and replace components of potable water system pump stations.JBR - VFD for 15 h.p. and control panel: \$10,000Cold Canyon - Three 100 h.p. soft starts: \$40,000Stunt Road - 2-200 h.p. soft starts to replace outdated equipment: \$40,000Stunt 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	No	

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10578	Security Upgrades - LVMWD	Miller	3 Continuing	Appr. Exp.	\$31,000 \$4,198	\$6,198	\$0
	Remote Access Control: \$20,000 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	No
10579	Security Upgrades - JPA	Miller	3 Continuing	Appr. Exp.	\$32,000 \$18,244	\$6,044	\$0
	Remote Access Control: \$20,000 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	No
10581	Potable Water System Equipment Upgrades	Johnson	2 Completed	Appr. Exp.	\$38,500 \$6,384	\$0	\$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
10582	Tapia Balancing Pond Sealant Replacement	Maple	2 Completed	Appr. Exp.	\$80,500 \$33,322	\$0	\$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. Exp.	\$21,500 \$10,478	\$0	\$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

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10585	IT Capital Purchases - FY 14-15	Matthews	2 Completed	Appr. Exp.	\$145,500 \$67,742	\$0	\$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 Continuing	Appr. Exp.	\$1,275,000 \$0	\$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
10587	Recycled Water Storage Study	Lippman	2 Continuing	Appr. Exp.	\$721,644 \$721,644	\$1,750,000	\$1,850,000
	On April 6, 2015, the Board approved the Recycled Water - Seasonal Storage Plan of Action and directed staff to prepare a Basis of Design Report (BODR) for two scenarios: 1) the use of Las Virgenes Reservoir for indirect potable reuse; and 2) repurposing the Encino Reservoir for seasonal storage. The BODR will be complete in April 2016. Outreach, CEQA analysis, pilot studies and design will begin after completion of the BODR.						
	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. Exp.	\$1,338,638 \$372,692	\$94,054	\$8,106,000
	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.						
	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					\$17,594,692	
	Estimated Impact on Annual Operating Expense				\$0	Anticipated Future Expenditures	Yes

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10589	WIMS Software Implementation		Completed	Appr. Exp.	\$32,350 \$25,740	\$0	\$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. Exp.	\$469,709 \$118,567	\$0	\$44,858
	Based on an analysis of break history, facility age, pipe material, location, and other distribution system indicators, this project will fund specific repair and/or replacement projects.						
	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
10592	Agoura Road Recycled Water Main Extension	Schlageter	1 Continuing	Appr. Exp.	\$1,272,665 \$882,465	\$0	\$0
	To construct 5,000 feet of 8" PVC recycled water main extension along Agoura Road to Ladyface Drive to Cornell Road						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Recycled Water Replacement		100.00%		0.00%	0.00%	
	Estimated Impact on Annual Operating Expense				\$0	Anticipated Future Expenditures	No
10593	CIS Infinity Software Upgrade	Mathews	1 Continuing	Appr. Exp.	\$95,000 \$0	\$23,800	\$0
	Purchase and migrate to latest version of District's billing 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
10594	CIS Infinity Modifications-Budget Based Rates	Mathews	1 Completed	Appr. Exp.	\$95,000 \$95,000	\$0	\$0
	Modify District's billing software to accommodate water budget based rate structure.						
	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, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10595	Tapia Primary Flow Diversion	Dingman	1 Continuing	Appr. Exp.	\$44,000 \$0	\$0	\$0
	Installation of permanent piping to convey primary effluent to RAS re-aeration basins.						
	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
10596	Lift Stations Programmable Logic Controller Upgrades	Schlageter	2 Continuing	Appr. Exp.	\$47,180 \$0	\$7,160	\$0
	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 Continuing	Appr. Exp.	\$137,250 \$0	\$35,560	\$66,000
	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). Generator vendor will be selected through RFP process.						
	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.	\$175,000 \$175,000	\$0	\$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
10599	Construction Services Truck	Johnson	2 Completed	Appr. Exp.	\$150,000 \$150,000	\$0	\$0
	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, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10600	Tapia Water Reclamation Facility Reliability Improvements	Dingman	3 Annual	Appr. Exp.	\$100,000 \$100,000	\$132,000	\$132,000
	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	Schlageter	2 Annual	Appr. Exp.	\$100,000 \$64,400	\$96,400	\$132,000
	Replace or rehabilitate facilities and equipment at the Rancho facility 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	
10602	Miscellaneous RW Extension	Lippman	2 Annual	Appr. Exp.	\$106,000 \$6,921	\$399,780	\$131,400
	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%	
	Other Funding from: Prop 84 IRWMP				\$354,000		
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	Yes	
10603	Building #1 Tenant Improvements	Maple	3 Continuing	Appr. Exp.	\$430,000 \$104,700	\$3,045,700	\$1,686,132
	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			(\$441,000)	Anticipated Future Expenditures	No	

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10604	EOC-Dedicated Equipment Crash Cart	Matthews	2 Completed	Appr. Exp. \$25,000 \$0	\$0	\$0
	<p>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.</p>					
	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
10605	Performance Evaluation Software	Matthews	2 Completed	Appr. Exp. \$15,000 \$0	\$0	\$0
	<p>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.</p>					
	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
10606	Palo Comado Cyn Rd PW Main	Schlageter	1 Completed	Appr. Exp. \$150,000 \$197,188	\$0	\$0
	<p>Staff recommends that the water main be relocated due to its age, accessibility concerns and potential damage caused by nearby drilling operations. Future water main breaks along this segment of pipeline would be very challenging to repair and present significant risk of damage to private property. The existing main can be abandoned and relocated within the public right-of-way along Palo Comado Canyon Road.</p>					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement		100.00%	0.00%	0.00%	
	Estimated Impact on Annual Operating Expense				Anticipated Future Expenditures	No
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	Maple	2 Continuing	Appr. Exp. \$98,264 \$98,264	\$646,600	\$329,800
	<p>Concrete repair and the installation of a protective coating in the tanks. This project also includes the replacement of existing aluminum launders with stainless steel launders and new stainless steel inlet diffusers.</p>					
	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, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10608	Rancho Amendment Bin and Conveyance Modification Project	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$776,500	\$0
	The project consists of installing a new smaller amendment bin and modification to the conveyor system to simplify the amendment conveyance process.						
	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
10609	Headquarters Pavement Rehabilitation Project	Schlageter	3 New	Appr. Exp.	\$0 \$0	\$228,800	\$0
	The project consists of rehabilitation of the AC pavement at the District's headquarters including the drive isles, parking lots and dog park.						
	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
10610	LCD Video Wall System	Schlageter	3 New	Appr. Exp.	\$0 \$0	\$66,500	\$0
	The project consists of installing an interactive LCD Video Wall 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
10611	Tapia Duct Bank Infrastructure Upgrade	Korkosz	2 New	Appr. Exp.	\$0 \$0	\$66,000	\$184,750
	Add new duct bank from the front gate to the chemical building with several intercept points along the way.						
	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
10612	Building No. 7 Furniture	Johnson	3 New	Appr. Exp.	\$0 \$0	\$60,000	\$0
	Replace carpet and furniture in building No. 7.						
	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, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10613	New John Deere Backhoe	Johnson	3 New	Appr. Exp.	\$0 \$0	\$146,300 \$0
	Replace a 1987 CASE back hoe that is past its useful life. The existing piece of equipment requires ongoing maintenance and repair.					
	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
10614	SCADA Hub Emergency Generator at Stunt Road Pump Station	Johnson	2 New	Appr. Exp.	\$0 \$0	\$43,100 \$0
	Install new generator for SCADA Hub emergency power.					
	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
10615	Building No. 7 Fire Panel Replacement	Johnson	2 New	Appr. Exp.	\$0 \$0	\$57,300 \$0
	Replace original building 7 fire safety 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
10616	IT Capital Purchases	Matthews	3 New	Appr. Exp.	\$0 \$0	\$132,000 \$0
	Purchase of Information Technology (IT) related software and 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	No
10617	Flow Meter Replacement - JPA Meters	Anders	1 New	Appr. Exp.	\$0 \$0	\$25,849 \$0
	Replace end of life flow meters at two (2) locations. Includes the purchase of wireless flow meters and installation.					
	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, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10618	Flow Meter Replacement - LV Meter (1) Replace end of life flow meters at one (1) location. Includes the purchase of wireless flow meters and installation.	Anders	2 New	Appr. Exp.	\$0 \$0	\$9,283	\$0
	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	
10619	Summer Season 2013 TMDL Compliance Construction of a 1MGD "side stream" treatment facility at Tapia to treat stream flow augmentation discharges to the 2013 TMDL limits of 1 mg/L total nitrogen and 0.1 mg/L total phosphorous. The cost estimate is based on membrane technology. The size is based on the maximum daily flow from 2013-2015.	Lippman	1 New	Appr. Exp.	\$0 \$0	\$200,000	\$400,000
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction		25.00%		70.60%	29.40%	
	Sanitation Replacement		75.00%				
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No	
10620	Potable Water Tank Coating Evaluation and Repair The project consists of evaluating the coatings of four (4) steel tanks (Kimberly, Upper Twin Oaks, Twin Lakes Tank 1 & 2), that have been identified as needing possible rehabilitation based upon the annual diver's inspection report. The project would include review of the applicable inspection reports and videos and update the "Coating Evaluations and Proposed Rehabilitation Activities" report that was last prepared in June 2002 with recommended rehabilitations.	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$30,000	\$71,500
	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	
10621	Recycled Water Tank Coating Evaluation and Repair The project consists of evaluating the coatings of three (3) steel tanks (Indian Hills, Parkway, Cordillera), that have been identified as needing possible rehabilitation based upon the annual diver's inspection report. The project would include review of the applicable inspection reports and videos and update the "Coating Evaluations and Proposed Rehabilitation Activities" report that was last prepared in June 2002 with recommended rehabilitation.	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$30,000	\$71,500
	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	Yes	

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10622	Capri Tract w/o Lindero Greenbelt Recycled Water Improvements		New	Appr. Exp.	\$0 \$0	\$431,000 \$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
10623	Hillcrest and Oak Park North Apartments Recycled Water Improvements		New	Appr. Exp.	\$0 \$0	\$300,000 \$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
10624	Tapia Chemical Building Roof Replacement	Miller	3 New	Appr. Exp.	\$0 \$0	\$55,000 \$0
	Replacement of original chemical building roof located at the Tapia Water Reclamation Facility. The original roof is over 20 years old and has developed leaks in numerous locations. Based on extent of the repairs necessary a total replacement of the 4,700 square foot roof is recommended. The flat roof will be stripped to the rafters and replaced with new sheeting, tar paper and rocks. Rain gutters and roof drainage will also be addressed as part of the replacement.					
	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
10625	Vehicle Replacement Program	Johnson	3 Annual	Appr. Exp.	\$0 \$0	\$175,000 \$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	Yes

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
10626	Process Air Improvements	Dingman	2 New	Appr. Exp.	\$0 \$0	\$1,797,400	\$1,873,600
	The first phase is to replace the existing Roots blowers with new, high efficiency, single stage blowers. To replace the air diffusers in the aeration basins with new full floor mounted fine bubble diffusers.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Construction		25.00%		70.60%		29.40%
	Sanitation Replacement		75.00%				
	Estimated Impact on Annual Operating Expense		(\$184,000)			Anticipated Future Expenditures	No
10627	AMR IMPLEMENTATION	Palma	1 New	Appr. Exp.	\$0 \$0	\$9,404,855	\$0
	Install Automated Meter Reading/Advanced Metering Infrastructure (AMR/AMI).						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement		100.00%		0.00%		0.00%
	Other Funding from: State Revolving Loan Fund				\$7,800,000		
	Estimated Impact on Annual Operating Expense		(\$200,000)			Anticipated Future Expenditures	No
10628	Nitrification Study	Maple	1 New	Appr. Exp.	\$0 \$0	\$99,000	\$135,000
	Develop a request for proposal (RFP) and hire a qualified consultant to make recommendations related to potable water system nitrification issues as part of a nitrification monitoring plan required by the Division of Drinking Water (DDW).						
	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
60008	Westlake Pump Station Roof Repair & Improvements	Johnson	2 New	Appr. Exp.	\$0 \$0	\$0	\$105,000
	Repair leaking pump station roof.						
	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
60022	Building 7 and 8 Lighting Efficiency Upgrade	Maple	3 New	Appr. Exp.	\$0 \$0	\$0	\$307,560
	Replace internal and external lights at various buildings at building No. 7 and No. 8.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Potable Water Replacement		100.00%		0.00%		0.00%
	Other Funding from: Incentives				\$9,000		
	Estimated Impact on Annual Operating Expense		(\$29,000)			Anticipated Future Expenditures	No

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status		through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
60023	Tapia Lighting Efficiency Upgrade	Maple	3 New	Appr. Exp.	\$0 \$0	\$0	\$469,920
	Replace internal and external lights at Tapia.						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Other Funding from: Incentives				\$25,000		
	Estimated Impact on Annual Operating Expense		(\$53,000)		Anticipated Future Expenditures	No	
60024	Rancho Lighting Efficiency Upgrade	Maple	3 New	Appr. Exp.	\$0 \$0	\$0	\$594,000
	Rancho Lighting Efficiency Upgrade						
	Project Funding:				JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%		70.60%	29.40%	
	Other Funding from: Incentives				\$23,000		
	Estimated Impact on Annual Operating Expense		(\$49,000)		Anticipated Future Expenditures	No	
60044	Westlake Pump Station and Filtration Plant Landscaping	Maple	2 New	Appr. Exp.	\$0 \$0	\$0	\$42,900
	Re-landscape areas near the Westlake Pump Station, and areas around the Westlake Filtration Plant.						
	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	
60045	Alice Stelle Recycled Water Main Extension Project	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$0	\$671,000
	The proposed recycled water pipeline extension would be planned after the installation of the Woodland Hills Water Recycling Project. The estimated 6-inch extension would extend south from Mulholland Drive to the Alice Stelle Middle School and Freedom Park. The connection will be made within the LADWP service area and a meter will be required for providing service back to LVMWD customers.						
	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	No	

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
99911	Rancho Las Virgenes: FOG Receiving Facilities	Dingman	2 New	Appr. Exp.	\$0 \$0	\$0 \$25,000
	To conduct a study to determine the market for local high strength wastes (food waste, fats, oils, and grease (FOG)) that can be fed into the third digester. After completion of the study, the installation of facilities for receiving and conveying fats, oils, and grease (FOG) and food waste into the newly constructed third digester.					
	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	Yes
99991	Westlake Filter Plant PLC Upgrade	Schlageter	3 Completed	Appr. Exp.	\$0 \$0	\$0 \$143,000
	Upgrade the aging programmable logic controller (PLC) system at the Westlake Filter Plant with updated technology that matches the newly upgraded backbone SCADA 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

Capital Improvement Project Detail, FY2016-17 - FY2017-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Proposed Exp
Total Capital Improvement Project Appropriations					\$23,044,100	\$20,265,702
				<i>Total Other Funding</i>	\$27,781,209	
Total Estimated Impact on Annual Operating Expense				(\$956,000)		
Appropriations by Fund				FY 2016-17 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
Potable Water Construction				\$190,900	\$0	\$190,900
Potable Water Replacement				\$14,581,249	\$0	\$14,581,249
Recycled Water Conservation				\$1,018,834	\$299,537	\$719,297
Recycled Water Replacement				\$848,332	\$249,410	\$598,922
Sanitation Construction				\$1,122,472	\$330,007	\$792,465
Sanitation Replacement				\$5,282,313	\$1,548,166	\$3,734,147
GRAND TOTAL				\$23,044,100	\$2,427,119	\$20,616,981
Proposed Expenditures by Fund				FY 2017-18 Proposed Expenditures	JPA Projects TSD Share	Net LVMWD Expenditures
Potable Water Construction				\$328,856	\$0	\$328,856
Potable Water Replacement				\$4,215,261	\$0	\$4,215,261
Recycled Water Conservation				\$9,463,400	\$2,782,240	\$6,681,160
Recycled Water Replacement				\$71,500	\$21,021	\$50,479
Sanitation Construction				\$943,400	\$277,360	\$666,040
Sanitation Replacement				\$5,243,285	\$1,567,682	\$3,675,603
GRAND TOTAL				\$20,265,702	\$4,648,302	\$15,617,400

**FY 2015-16
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
Potable Water Construction							
10430	Twin Lakes Pump Station Pipeline Project	\$15,286	33.0%	\$5,044	0.0%	\$0	\$5,044
10476	5-MG Tank near Las Virgenes Reservoir	\$336,589	33.0%	\$111,074	0.0%	\$0	\$111,074
10556	Interconnection With CMWD	\$51,670	20.0%	\$10,334	0.0%	\$0	\$10,334
10557	Westlake Filtration Plant Expansion	\$2,863,331	20.0%	\$572,666	0.0%	\$0	\$572,666
10558	Westlake Pump Station Upgrade	\$2,874,458	20.0%	\$574,892	0.0%	\$0	\$574,892
Total: Potable Water Construction				\$1,274,011		\$0	\$1,274,011
Potable Water Replacement							
10236	Raise Air Vacuum Valves and Abandon Protective Structures	\$55,000	100.0%	\$55,000	0.0%	\$0	\$55,000
10430	Twin Lakes Pump Station Pipeline Project	\$15,286	67.0%	\$10,242	0.0%	\$0	\$10,242
10476	5-MG Tank near Las Virgenes Reservoir	\$336,589	67.0%	\$225,515	0.0%	\$0	\$225,515
10508	Tank Renovation: Calabasas Tank	\$6,048	100.0%	\$6,048	0.0%	\$0	\$6,048
10521	SCADA System Communication Upgrades (LV Only)	\$0	100.0%	\$0	0.0%	\$0	\$0
10539	Saddletree Tank improvements	\$538,350	100.0%	\$538,350	0.0%	\$0	\$538,350
10541	Building 8 Computer Center Upgrades	\$169,000	100.0%	\$169,000	0.0%	\$0	\$169,000
10542	Vault Lid Replacement	\$0	100.0%	\$0	0.0%	\$0	\$0
10543	Building 7 & 8 HVAC Integration	\$14,455	100.0%	\$14,455	0.0%	\$0	\$14,455
10556	Interconnection With CMWD	\$51,670	80.0%	\$41,336	0.0%	\$0	\$41,336
10557	Westlake Filtration Plant Expansion	\$2,863,331	80.0%	\$2,290,665	0.0%	\$0	\$2,290,665
10558	Westlake Pump Station Upgrade	\$2,874,458	80.0%	\$2,299,566	0.0%	\$0	\$2,299,566
10568	Twin Lakes Tank Drainage Project	\$186,787	100.0%	\$186,787	0.0%	\$0	\$186,787
10572	Agoura Road Widening Project	\$80,596	100.0%	\$80,596	0.0%	\$0	\$80,596

**FY 2015-16
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
10576	Building No. 7 Improvements	\$1,711	100.0%	\$1,711	0.0%	\$0	\$1,711
10577	Potable Water Pump Station Improvements	\$56,600	100.0%	\$56,600	0.0%	\$0	\$56,600
10578	Security Upgrades - LVMWD	\$4,198	100.0%	\$4,198	0.0%	\$0	\$4,198
10581	Potable Water System Equipment Upgrades	\$4,400	100.0%	\$4,400	0.0%	\$0	\$4,400
10583	Fleet Maintenance - Oil Lubrication System	\$10,478	100.0%	\$10,478	0.0%	\$0	\$10,478
10585	IT Capital Purchases - FY 14-15	\$14,807	100.0%	\$14,807	0.0%	\$0	\$14,807
10586	AMR Implementation - FY 14-15	\$0	100.0%	\$0	0.0%	\$0	\$0
10590	PW System Rehab.	\$118,567	100.0%	\$118,567	0.0%	\$0	\$118,567
10593	CIS Infinity Software Upgrade	\$0	100.0%	\$0	0.0%	\$0	\$0
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	\$104,700	100.0%	\$104,700	0.0%	\$0	\$104,700
10604	EOC-Dedicated Equipment Crash Cart	\$0	100.0%	\$0	0.0%	\$0	\$0
10605	Performance Evaluation Software	\$0	100.0%	\$0	0.0%	\$0	\$0
10606	Palo Comado Cyn Rd PW Main	\$197,188	100.0%	\$197,188	0.0%	\$0	\$197,188
Total: Potable Water Replacement				\$6,850,208		\$0	\$6,850,208
Recycled Water Conservation							
10587	Recycled Water Storage Study	\$546,928	30.0%	\$164,078	29.4%	\$48,239	\$115,839
10588	Woodland Hills Golf Course RW Pipeline Extension	\$360,326	100.0%	\$360,326	29.4%	\$105,936	\$254,390
10602	Miscellaneous RW Extension	\$6,921	100.0%	\$6,921	29.4%	\$2,035	\$4,886
Total: Recycled Water Conservation				\$531,325		\$156,210	\$375,116

**FY 2015-16
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
Recycled Water Replacement							
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$118,895	100.0%	\$118,895	29.4%	\$34,955	\$83,940
10522	Reservoir #2 Improvements (Lining Cover)	\$187	100.0%	\$187	29.4%	\$55	\$132
10540	Lost Hill Overpass Recycled Water Main Relocation	\$136,465	100.0%	\$136,465	29.4%	\$40,121	\$96,344
10592	Agoura Road Recycled Water Main Extension	\$881,273	100.0%	\$881,273	0.0%	\$0	\$881,273
Total: Recycled Water Replacement				\$1,136,820		\$75,131	\$1,061,689
Sanitation Construction							
10487	Construct 3rd Digester at Rancho	\$14,190	20.0%	\$2,838	29.4%	\$834	\$2,004
10564	Centrate Equalization Tank	\$161,613	25.0%	\$40,403	29.4%	\$11,879	\$28,525
10587	Recycled Water Storage Study	\$546,928	20.0%	\$109,386	29.4%	\$32,159	\$77,226
Total: Sanitation Construction				\$152,627		\$44,872	\$107,755
Sanitation Replacement							
10487	Construct 3rd Digester at Rancho	\$14,190	80.0%	\$11,352	29.4%	\$3,337	\$8,015
10513	Tapia Sluice Gate and Drive Replacement	\$8,053	100.0%	\$8,053	29.4%	\$2,368	\$5,685
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	\$1,106,241	100.0%	\$1,106,241	29.4%	\$325,235	\$781,006
10551	Centrate System - New Pump Impellers	\$0	100.0%	\$0	29.4%	\$0	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$2,495	100.0%	\$2,495	59.9%	\$1,495	\$1,000
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	100.0%	\$175,390	29.4%	\$51,565	\$123,825
10562	Tapia Structural Repairs	\$238	100.0%	\$238	29.4%	\$70	\$168
10563	Tapia Supplemental Carbon Study	\$0	100.0%	\$0	29.4%	\$0	\$0
10564	Centrate Equalization Tank	\$161,613	75.0%	\$121,210	29.4%	\$35,636	\$85,574

**FY 2015-16
CAPITAL PROJECT
ESTIMATED ACTUAL
EXPENDITURE LISTING by FUND**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS		NET LVMWD EXPENDITURES
					TSD SHARE		
					RATIO	AMOUNT	
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$130,000	100.0%	\$130,000	29.4%	\$38,220	\$91,780
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	\$30,723	100.0%	\$30,723	29.4%	\$9,033	\$21,690
10574	Rancho Facility Improvements	\$61,604	100.0%	\$61,604	29.4%	\$18,112	\$43,492
10579	Security Upgrades - JPA	\$18,244	100.0%	\$18,244	29.4%	\$5,364	\$12,880
10582	Tapia Balancing Pond Sealant Replacement	\$11,262	100.0%	\$11,262	29.4%	\$3,311	\$7,951
10587	Recycled Water Storage Study	\$546,928	50.0%	\$273,464	29.4%	\$80,398	\$193,066
10589	WIMS Software Implementation	\$0	100.0%	\$0	29.4%	\$0	\$0
10595	Tapia Primary Flow Diversion	\$0	100.0%	\$0	29.4%	\$0	\$0
10596	Lift Stations Programmable Logic Controller Upgrades	\$0	100.0%	\$0	0.0%	\$0	\$0
10597	Tapia Electrical and Instrumentation Upgrades	\$0	100.0%	\$0	29.4%	\$0	\$0
10600	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	100.0%	\$100,000	29.4%	\$29,400	\$70,600
10601	Rancho Reliability Improvements	\$64,400	100.0%	\$64,400	29.4%	\$18,934	\$45,466
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$98,264	100.0%	\$98,264	29.4%	\$28,890	\$69,374
Total: Sanitation Replacement				\$2,392,940		\$704,285	\$1,688,654
GRAND TOTAL				\$12,337,931		\$980,498	\$11,357,433

**FY 2016-17
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE RATIO	AMOUNT	
Potable Water Construction							
10430	Twin Lakes Pump Station Pipeline Project	\$1,664,224	33.0%	\$549,194	0.0%	\$0	\$549,194
10556	Interconnection With CMWD	\$1,564,730	20.0%	\$312,946	0.0%	\$0	\$312,946
10557	Westlake Filtration Plant Expansion	\$2,011,039	20.0%	\$402,208	0.0%	\$0	\$402,208
10558	Westlake Pump Station Upgrade	\$2,079,066	20.0%	\$415,813	0.0%	\$0	\$415,813
Total: Potable Water Construction				\$1,680,161		\$0	\$1,680,161
Potable Water Replacement							
10236	Raise Air Vacuum Valves and Abandon Protective Structures	\$372,831	100.0%	\$372,831	0.0%	\$0	\$372,831
10430	Twin Lakes Pump Station Pipeline Project	\$1,664,224	67.0%	\$1,115,030	0.0%	\$0	\$1,115,030
10521	SCADA System Communication Upgrades (LV Only)	\$1,246,675	100.0%	\$1,246,675	0.0%	\$0	\$1,246,675
10541	Building 8 Computer Center Upgrades	\$33,000	100.0%	\$33,000	0.0%	\$0	\$33,000
10556	Interconnection With CMWD	\$1,564,730	80.0%	\$1,251,784	0.0%	\$0	\$1,251,784
10557	Westlake Filtration Plant Expansion	\$2,011,039	80.0%	\$1,608,831	0.0%	\$0	\$1,608,831
10558	Westlake Pump Station Upgrade	\$2,079,066	80.0%	\$1,663,253	0.0%	\$0	\$1,663,253
10568	Twin Lakes Tank Drainage Project	\$151,800	100.0%	\$151,800	0.0%	\$0	\$151,800
10572	Agoura Road Widening Project	(\$36,854)	100.0%	(\$36,854)	0.0%	\$0	(\$36,854)
10576	Building No. 7 Improvements	\$45,289	100.0%	\$45,289	0.0%	\$0	\$45,289
10577	Potable Water Pump Station Improvements	\$112,200	100.0%	\$112,200	0.0%	\$0	\$112,200
10578	Security Upgrades - LVMWD	\$33,000	100.0%	\$33,000	0.0%	\$0	\$33,000
10586	AMR Implementation - FY 14-15	\$1,275,000	100.0%	\$1,275,000	0.0%	\$0	\$1,275,000
10590	PW System Rehab.	\$351,142	100.0%	\$351,142	0.0%	\$0	\$351,142
10593	CIS Infinity Software Upgrade	\$118,800	100.0%	\$118,800	0.0%	\$0	\$118,800

**FY 2016-17
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE RATIO	AMOUNT	
10603	Building #1 Tenant Improvements	\$3,371,000	100.0%	\$3,371,000	0.0%	\$0	\$3,371,000
10609	Headquarters Pavement Rehabilitation Project	\$228,800	100.0%	\$228,800	0.0%	\$0	\$228,800
10610	LCD Video Wall System	\$66,500	100.0%	\$66,500	0.0%	\$0	\$66,500
10612	Building No. 7 Furniture	\$60,000	100.0%	\$60,000	0.0%	\$0	\$60,000
10613	New John Deere Backhoe	\$146,300	100.0%	\$146,300	0.0%	\$0	\$146,300
10614	SCADA Hub Emergency Generator at Stunt Road Pump Station	\$43,100	100.0%	\$43,100	0.0%	\$0	\$43,100
10615	Building No. 7 Fire Panel Replacement	\$57,300	100.0%	\$57,300	0.0%	\$0	\$57,300
10616	IT Capital Purchases	\$132,000	100.0%	\$132,000	0.0%	\$0	\$132,000
10620	Potable Water Tank Coating Evaluation and Repair	\$30,000	100.0%	\$30,000	0.0%	\$0	\$30,000
10625	Vehicle Replacement Program	\$175,000	100.0%	\$175,000	0.0%	\$0	\$175,000
10627	AMR IMPLEMENTATION	\$9,404,855	100.0%	\$9,404,855	0.0%	\$0	\$9,404,855
10628	Nitrification Study	\$99,000	100.0%	\$99,000	0.0%	\$0	\$99,000
Total: Potable Water Replacement				\$23,155,636		\$0	\$23,155,636
Recycled Water Conservation							
10587	Recycled Water Storage Study	\$1,750,000	30.0%	\$525,000	29.4%	\$154,350	\$370,650
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,060,000	100.0%	\$1,060,000	29.4%	\$311,640	\$748,360
10602	Miscellaneous RW Extension	\$399,780	100.0%	\$399,780	29.4%	\$117,535	\$282,245
Total: Recycled Water Conservation				\$1,984,780		\$583,525	\$1,401,255
Recycled Water Replacement							
10540	Lost Hill Overpass Recycled Water Main Relocation	\$622,054	100.0%	\$622,054	29.4%	\$182,884	\$439,170
10592	Agoura Road Recycled Water Main Extension	\$390,200	100.0%	\$390,200	0.0%	\$0	\$390,200

**FY 2016-17
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE RATIO	AMOUNT	
10621	Recycled Water Tank Coating Evaluation and Repair	\$30,000	100.0%	\$30,000	29.4%	\$8,820	\$21,180
10622	Capri Tract w/o Lindero Greenbelt Recycled Water Improve	\$431,000	100.0%	\$431,000	29.4%	\$126,714	\$304,286
10623	Hillcrest and Oak Park North Apartments Recycled Water Impr	\$300,000	100.0%	\$300,000	29.4%	\$88,200	\$211,800
Total: Recycled Water Replacement				\$1,773,254		\$406,618	\$1,366,636
Sanitation Construction							
10564	Centrate Equalization Tank	\$2,139,198	25.0%	\$534,800	29.4%	\$157,231	\$377,568
10587	Recycled Water Storage Study	\$1,750,000	20.0%	\$350,000	29.4%	\$102,900	\$247,100
10619	Summer Season 2013 TMDL Compliance	\$200,000	25.0%	\$50,000	29.4%	\$14,700	\$35,300
10626	Process Air Improvements	\$1,797,400	25.0%	\$449,350	29.4%	\$132,109	\$317,241
Total: Sanitation Construction				\$1,384,150		\$406,940	\$977,210
Sanitation Replacement							
10513	Tapia Sluice Gate and Drive Replacement	\$529,284	100.0%	\$529,284	29.4%	\$155,609	\$373,675
10520	SCADA System Communication Upgrades	\$60,653	100.0%	\$60,653	29.4%	\$17,832	\$42,821
10537	Raw Sludge Wet Well Mixing Improvements	\$149,000	100.0%	\$149,000	29.4%	\$43,806	\$105,194
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	\$35,000	29.4%	\$10,290	\$24,710
10559	Manhole Rehabilitation, F2/F3 Line	\$289,005	100.0%	\$289,005	59.9%	\$173,114	\$115,891
10564	Centrate Equalization Tank	\$2,139,198	75.0%	\$1,604,399	29.4%	\$471,693	\$1,132,705
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$198,000	100.0%	\$198,000	29.4%	\$58,212	\$139,788
10567	Programmable Logic Controller Upgrades	\$387,500	100.0%	\$387,500	29.4%	\$113,925	\$273,575
10574	Rancho Facility Improvements	\$247,900	100.0%	\$247,900	29.4%	\$72,883	\$175,017
10579	Security Upgrades - JPA	\$19,800	100.0%	\$19,800	29.4%	\$5,821	\$13,979

**FY 2016-17
CAPITAL PROJECT
WORKING CAPITAL
REQUIREMENT by FUND**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE RATIO	AMOUNT	
10587	Recycled Water Storage Study	\$1,750,000	50.0%	\$875,000	29.4%	\$257,250	\$617,750
10595	Tapia Primary Flow Diversion	\$44,000	100.0%	\$44,000	29.4%	\$12,936	\$31,064
10596	Lift Stations Programmable Logic Controller Upgrades	\$54,340	100.0%	\$54,340	0.0%	\$0	\$54,340
10597	Tapia Electrical and Instrumentation Upgrades	\$172,810	100.0%	\$172,810	29.4%	\$50,806	\$122,004
10600	Tapia Water Reclamation Facility Reliability Improvements	\$132,000	100.0%	\$132,000	29.4%	\$38,808	\$93,192
10601	Rancho Reliability Improvements	\$96,400	100.0%	\$96,400	29.4%	\$28,342	\$68,058
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$646,600	100.0%	\$646,600	29.4%	\$190,100	\$456,500
10608	Rancho Amendment Bin and Conveyance Modification Project	\$776,500	100.0%	\$776,500	29.4%	\$228,291	\$548,209
10611	Tapia Duct Bank Infrastructure Upgrade	\$66,000	100.0%	\$66,000	29.4%	\$19,404	\$46,596
10617	Flow Meter Replacement - JPA Meters	\$25,849	100.0%	\$25,849	29.4%	\$7,600	\$18,249
10618	Flow Meter Replacement - LV Meter (1)	\$9,283	100.0%	\$9,283	0.0%	\$0	\$9,283
10619	Summer Season 2013 TMDL Compliance	\$200,000	75.0%	\$150,000	29.4%	\$44,100	\$105,900
10624	Tapia Chemical Building Roof Replacement	\$55,000	100.0%	\$55,000	29.4%	\$16,170	\$38,830
10626	Process Air Improvements	\$1,797,400	75.0%	\$1,348,050	29.4%	\$396,327	\$951,723
Total: Sanitation Replacement				\$7,972,373		\$2,413,319	\$5,559,054
GRAND TOTAL				\$37,950,353		\$3,810,402	\$34,139,951



Las Virgenes – Triunfo Joint Powers Authority

Las Virgenes – Triunfo Joint Powers Authority

Fiscal Year 2016-17 & Fiscal Year 2017-18

Triunfo Sanitation District

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

Mark Norris – District Manager

Las Virgenes Municipal Water District

Leonard Polan
Charles Caspary
Glen Peterson – 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



DATE: June 6, 2016

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

It is my privilege to present the first two-year budget for the Las Virgenes-Triunfo Joint Powers Authority (JPA). The two-year budget provides a longer-term view of the JPA's financial needs and reduces the overall level-of-effort for budget preparation. The Board will adopt the first-year's budget and approve the second year budget plan. Next year, the Board will be presented with any necessary changes to the budget plan prior to adoption of the second year budget.

During Fiscal Years 2016-18, the JPA will move forward with efforts to maximize its use of recycled water, reduce discharges to Malibu Creek, achieve long-term compliance with environmental regulations and renew aging infrastructure. The proposed budget addresses these and other key JPA priorities to ensure the continued delivery of high-quality services to its customers. The following key issues and initiatives are among those addressed in the budget:

Recycled Water Seasonal Storage: The JPA will continue a major stakeholder-driven process that began in January 2015 to address the need for seasonal storage of recycled water. It is expected that the JPA will identify a preferred alternative, which will be the focus of environmental studies and preliminary design work. The following two alternatives are currently being considered by the JPA:

- Indirect Potable Reuse using Las Virgenes Reservoir: This option involves constructing an advanced water treatment plant to further purify the JPA's excess recycled water to augment potable water supplies stored in Las Virgenes Reservoir. Those supplies would be subsequently be treated at the Westlake Filtration Plant before being served as potable water. A new pipeline would be constructed to convey the highly-purified water from the advanced water treatment plant to Las Virgenes Reservoir. Also, a smaller pipeline would be constructed to dispose of the brine waste generated by the advanced water treatment plant. The construction cost of this option is currently estimated to be \$79.7 million.
- Re-purposing Encino Reservoir for Recycled Water Seasonal Storage: This option, in partnership with the Los Angeles Department of Water and Power (LADWP), would involve constructing a pipeline from the JPA's Recycled Water Pump Station in Calabasas to LADWP's Encino Reservoir, which would be re-purposed for seasonal storage of recycled water. A new pump station would be constructed at Encino Reservoir to return a portion of the recycled water to the JPA's service area, eliminating the need to supplement the system with potable water during peak periods. The option would require agreements with the LADWP regarding the use of the reservoir and transfers/reuse of excess recycled water. The construction cost of this option is currently estimated to be \$67.2 million.

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

Michael Paule
 Vice Chair, Las Virgenes-Triunfo
 Joint Powers Authority
 Chair, Triunfo Sanitation District
 Board of Directors

Managing the Effects of the Drought: During Fiscal Year 2015-16, the JPA experienced low wholesale recycled water sales and sewer flows as a result of record-setting statewide drought. Inflows to the Tapia Water Reclamation Facility dropped to 6.1 million gallons per day, which was 30% less than peak flows in Fiscal Year 2007-08 and 16% less than in Fiscal Year 2013-14. The proposed budget anticipates a 2.5% annual increase in wholesale recycled water sales and a 3% annual increase in sewer flows, reflecting a very modest increase in water usage with the improved hydrologic conditions.

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 JPA 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. The JPA's progress toward addressing the seasonal storage of recycled water is expected to play a critical role in the permit renewal discussions.

Investments in the Future: The proposed Fiscal Year 2016 -18 budget plan includes investment in a number of important projects to ensure the reliability of the JPA's services to its customers in the future. Following are examples of those projects:

- Completion of the Lost Hills Overpass Recycled Water Main Relocation, in partnership with the City of Calabasas;
- Construction of a new centrate equalization tank;
- Completion of process air improvements at Tapia;
- Completion of the primary sedimentation tank rehabilitation work at Tapia; and
- Construction of the Woodland Hills Country Club Recycled Water Main Extension.

In summary, the JPA faces challenges in the upcoming fiscal year associated with its permit renewal process and on-going uncertainty related to the impacts of drought recovery on wholesale recycled water sales and sewer inflows. The proposed budget addresses these challenges and ensures that sufficient resources are dedicated 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 who thoughtfully and carefully considered the resources needed to achieve the quality of services expected by customers, while remaining stewards of the JPA's funds.

Very Truly Yours,

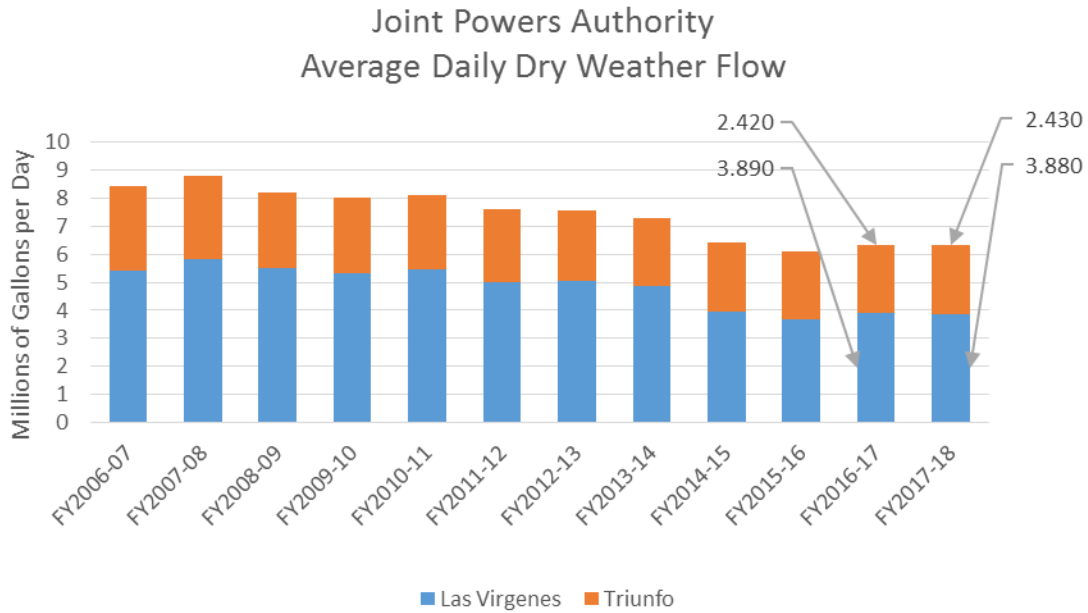


David W. Pedersen, P.E.
General Manager

BUDGET OVERVIEW

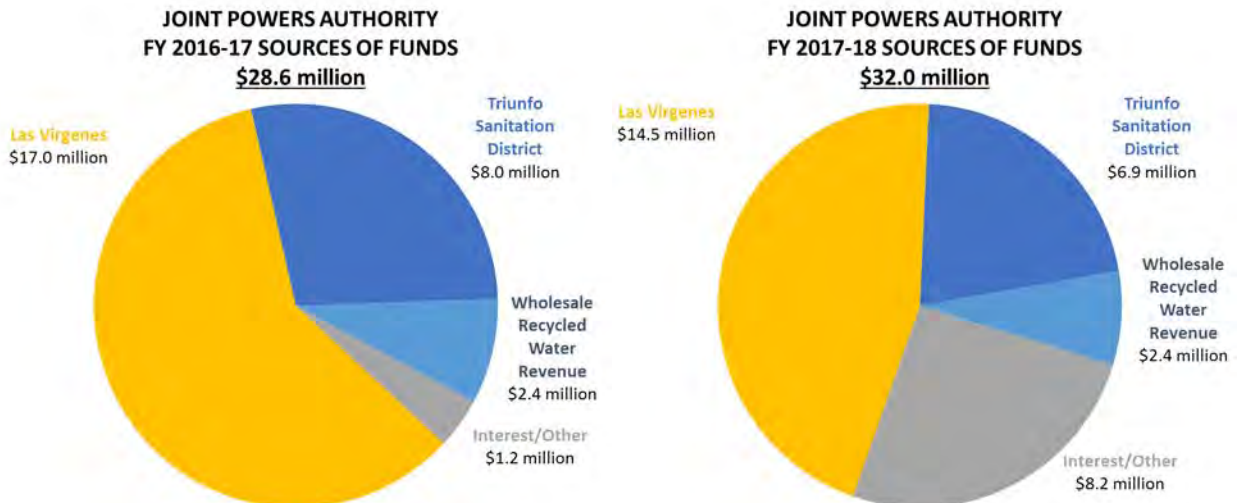
The following pages present an overview of the Fiscal Year 2016-18 Joint Powers Authority Budget created within the terms of the Joint Powers Authority agreement.

The following graph shows the participant's sewage flows since FY 2006-07. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles, water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners, and conservation efforts due to the on-going statewide drought for the last several years. The budgeted flows in FY 2016-17 and 2017-18 assume a slight increase as the impacts of the drought are expected to level off.



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 (FY 2016-17 and FY 2017-18: LVMWD 39.4%; TSD 60.6%),
- Participants' reserve capacity rights in the treatment plant and recycled water system (FY 2016-17 and FY 2017-18: LVMWD 70.6%; TSD 29.4%),
- Participants' flow into the treatment plant (varies monthly – FY 2016-17: projected to be LVMWD 61.7%; TSD 38.3%, and FY 2017-18: projected to be LVMWD 61.5%; TSD 38.5%), or
- Equal shares by participants for audit and meter station expense.

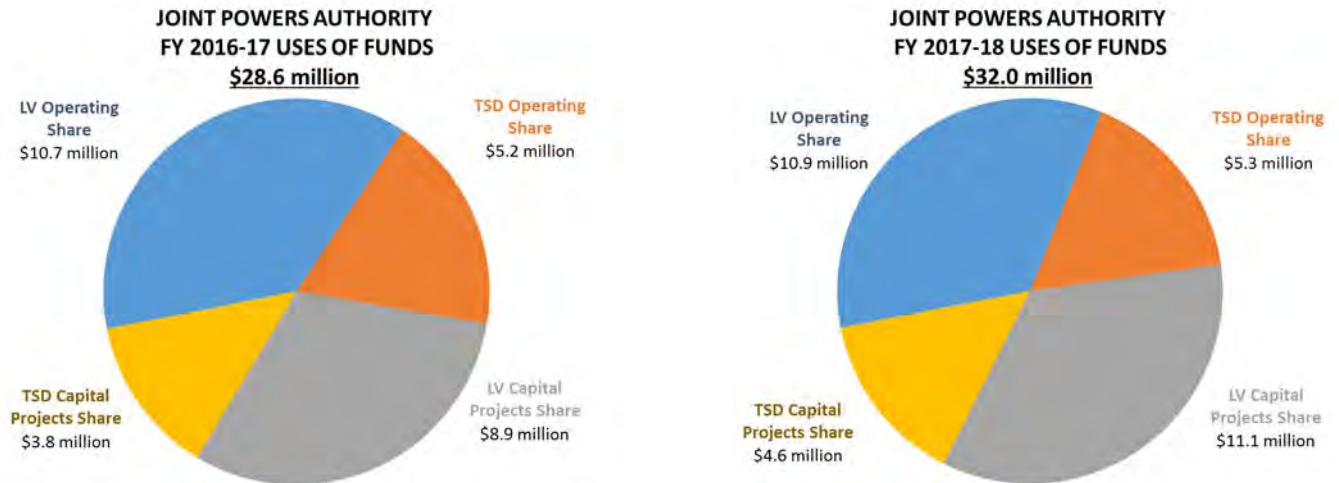
Because allocation of expense varies by type of expense, the overall percentage allocated to each participant changes from year to year. The total anticipated contribution from partners in FY 2016-17 is estimated to be \$0.36 million more than budgeted in FY15/16 for operations and \$5.82 million more in capital projects. For FY 2017-18, \$0.36 million more than budgeted in FY16/17 for operations and \$3.99 million less in capital projects.

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

	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 BUDGET	FY2015-16 EST. ACTUAL	FY2016-17 BUDGET	FY2017-18 BUDGET
Operating Revenue							
Recycled Water Revenue							
Las Virgenes Municipal Water District	2,218,255	2,052,560	1,508,136	1,761,572	1,665,136	1,664,596	1,654,203
Triunfo Sanitation District	789,907	839,098	626,542	704,310	747,639	745,625	741,871
Total Recycled Water Revenue	<u>3,008,162</u>	<u>2,891,658</u>	<u>2,134,678</u>	<u>2,465,882</u>	<u>2,412,775</u>	<u>2,410,221</u>	<u>2,396,074</u>
MWD Incentive - Local Projects	194,055	107,800	100,331	-	-	-	-
Other	75,634	103,418	91,221	80,000	100,000	80,000	80,000
Total Operating Revenue	<u>3,277,851</u>	<u>3,102,876</u>	<u>2,326,230</u>	<u>2,545,882</u>	<u>2,512,775</u>	<u>2,490,221</u>	<u>2,476,074</u>
Interest & Other Revenue	<u>25,144</u>	<u>12,854</u>	<u>47,924</u>	<u>1,358,638</u>	<u>380,326</u>	<u>1,080,000</u>	<u>8,126,000</u>
Participant's Contribution							
Las Virgenes Municipal Water District							
Operations	8,131,007	8,254,018	8,624,539	8,726,403	8,081,173	8,889,799	9,140,809
Capital Projects	2,776,203	4,360,957	2,581,699	4,000,279	2,097,551	8,101,971	5,350,447
Total Las Virgenes	<u>10,907,210</u>	<u>12,614,975</u>	<u>11,206,238</u>	<u>12,726,682</u>	<u>10,178,724</u>	<u>16,991,770</u>	<u>14,491,256</u>
Triunfo Sanitation District							
Operations	3,873,043	3,783,274	4,305,046	4,306,286	3,870,097	4,503,373	4,610,583
Capital Projects	1,156,096	1,816,036	1,075,099	1,779,025	874,562	3,498,762	2,265,138
Total Triunfo	<u>5,029,139</u>	<u>5,599,310</u>	<u>5,380,145</u>	<u>6,085,311</u>	<u>4,744,659</u>	<u>8,002,135</u>	<u>6,875,721</u>
Total Sources of Funds	<u>19,239,344</u>	<u>21,330,015</u>	<u>18,960,537</u>	<u>22,716,513</u>	<u>17,816,484</u>	<u>28,564,126</u>	<u>31,969,051</u>

Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget is \$28.6 million for FY 2016-17, and \$32.0 million for FY 2017-18, as shown below.



The proposed operating expenses for FY 2016-17 are approximately \$305,000, or 2.0% higher than the adopted budget for FY 2015-16. The main drivers for the increased operating expenses are a projected, increase of approximately \$214,000 in outside services due to new regulatory requirements for increased weed abatement in FY 2016-17, and additional allocated labor costs of approximately \$226,000. These increases are offset by a projected decrease in electricity costs of \$150,000 as a result of a rate decrease.

The proposed capital improvement project (CIP) budget for FY16/17 is approximately \$5.5 million higher than the budget for FY15/16. 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 \$5.8 million (25.7%) higher than the FY15/16 approved budget due to the increases in operating budgets.

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

	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 ACTUAL	FY2015-16 BUDGET	FY2015-16 EST. ACTUAL	FY2016-17 BUDGET	FY2017-18 BUDGET
Operating Expenses							
Las Virgenes Municipal Water District	10,463,896	10,454,069	10,222,574	10,540,245	9,871,641	10,664,344	10,905,366
Triunfo Sanitation District	4,843,149	4,698,953	4,966,985	5,058,326	4,612,404	5,239,049	5,342,100
Total Operating Expenses	15,307,045	15,153,022	15,189,559	15,598,571	14,484,045	15,903,393	16,247,466
Non-Operating Expenses							
Las Virgenes Municipal Water District	0	0	80,611	0	0	0	0
Triunfo Sanitation District	0	0	33,569	0	0	0	0
Total Non-Operating Expenses	0	0	114,180	0	0	0	0
Capital Projects							
Las Virgenes Municipal Water District	2,776,203	4,360,957	2,581,699	4,945,357	2,351,941	8,850,331	11,073,283
Triunfo Sanitation District	1,156,096	1,816,036	1,075,099	2,172,585	980,498	3,810,402	4,648,302
Total Capital Projects	3,932,299	6,176,993	3,656,798	7,117,942	3,332,439	12,660,733	15,721,585
Total Uses of Funds	19,239,344	21,330,015	18,960,537	22,716,513	17,816,484	28,564,126	31,969,051

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, 2016 proposed wholesale rate for recycled water with pumping is \$423.41 per acre foot, which is lower than the previous rate of \$436.96 per acre foot. For wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the proposed rate of \$315.53 per acre foot is an increase from \$310.08 per acre foot in the prior year.

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.

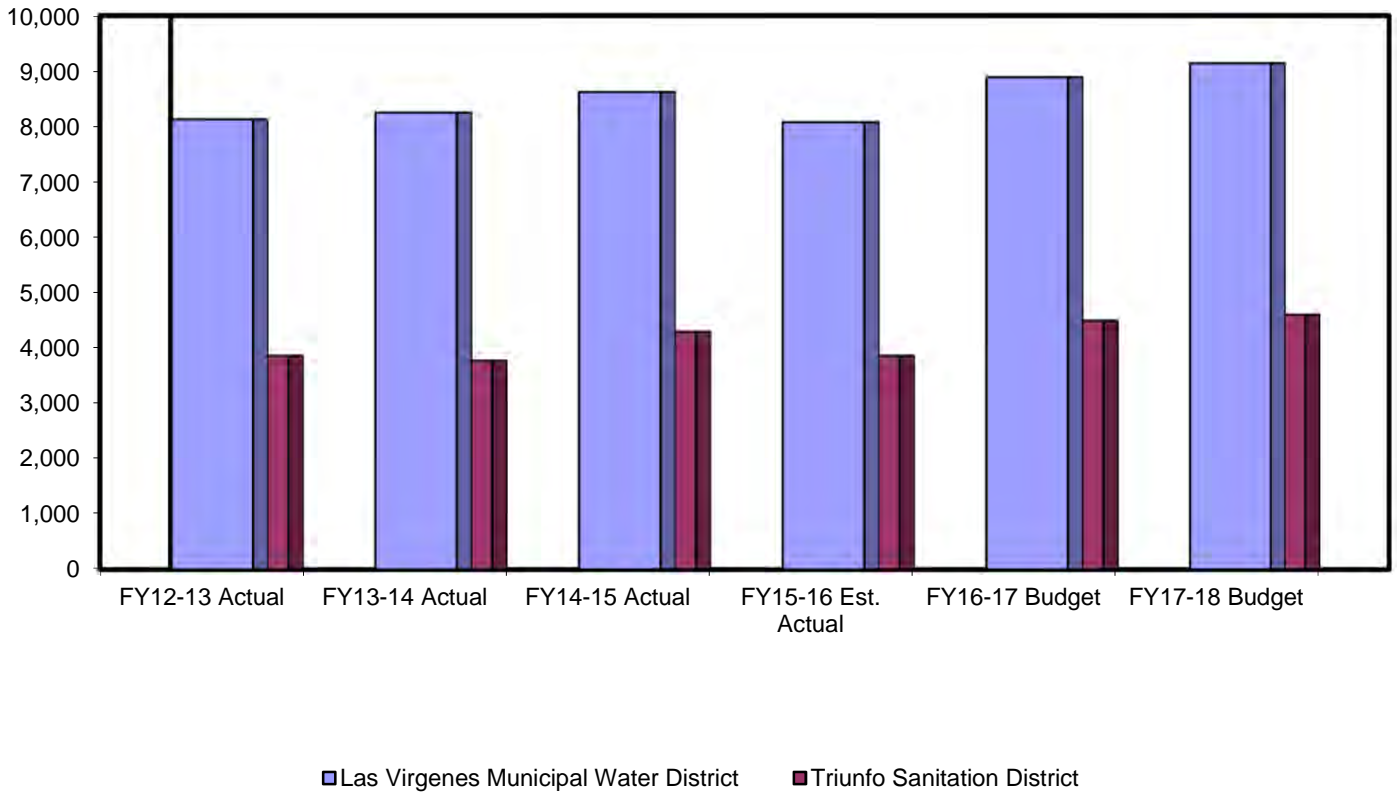
The FY 2016-17 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$16.0 million. Of this total, \$5.68 million is allocated to the JPA based upon projected labor hours. For FY 2017-18, \$16.4 million total and \$5.86 allocated.

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)**

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Est. Actual	FY16-17 Budget	FY17-18 Budget
JPA Revenues	3,278	3,103	2,326	2,513	2,490	2,476
JPA Expenses	15,307	15,153	15,189	14,484	15,903	16,247
Net Operating Expense	12,029	12,050	12,863	11,971	13,413	13,771
Non-Operating Revenue (Expense)	25	13	(66)	20	20	20
Net Expenses	12,004	12,037	12,929	11,951	13,393	13,751
Las Virgenes Municipal Water District	8,131	8,254	8,624	8,081	8,890	9,141
Triunfo Sanitation District	3,873	3,783	4,305	3,870	4,503	4,610
Total Allocated Expenses	12,004	12,037	12,929	11,951	13,393	13,751



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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4235 RW Sales - LVMWD	\$2,218,255	\$2,052,560	\$1,508,136	\$1,761,572	\$1,665,136	\$1,664,596	\$1,654,203
4240 RW Sales - TSD	789,907	839,098	626,542	704,310	747,639	745,625	741,871
4245 MWD Incentive - Local Projects	194,055	107,800	100,331	0	0	0	0
4505 Other Income from Operations	61,853	63,028	54,523	65,000	65,000	65,000	65,000
4510 Compost Sales	13,781	40,390	36,698	15,000	35,000	15,000	15,000
TOTAL OPERATING REVENUES	\$3,277,851	\$3,102,876	\$2,326,230	\$2,545,882	\$2,512,775	\$2,490,221	\$2,476,074
SOURCE OF SUPPLY							
5115 Purchased Water - Potable Suppl	0	0	136,529	0	0	0	0
OPERATIONS DIVISION EXPENSE							
5400 Labor	1,906,514	1,851,775	1,833,291	1,860,660	1,794,950	1,862,173	1,935,364
5405.1 Electricity	2,202,452	2,746,502	2,547,058	2,543,565	2,480,686	2,393,041	2,470,770
5405.2 Telephone	16,355	20,587	21,501	20,084	26,515	25,112	25,488
5405.3 Natural Gas	13,168	11,782	23,294	12,452	13,706	16,385	16,631
5405.4 Water	11,956	10,520	11,141	12,514	6,296	9,580	9,725
5410 Supplies/Material	87,208	101,724	58,280	67,674	65,586	74,350	75,365
5410.1 Fuel	16,617	15,979	14,978	18,600	11,312	14,604	15,233
5410.5 Ferric Chloride	90,209	84,096	60,306	84,709	64,200	69,500	70,700
5410.6 Defoamer/Deodorant	9,895	5,992	5,990	6,832	0	6,800	0
5410.7 Polymer	195,755	167,894	114,821	162,024	69,741	117,485	119,247
5410.8 Amendment	206,434	242,394	181,136	186,623	193,587	193,000	195,000
5410.9 Alum	31,739	25,577	14,569	25,600	14,500	25,600	25,900
5410.10 Sodium Hypochlorite	272,820	272,557	243,406	333,518	159,000	160,000	160,000
5410.11 Sodium Bisulfite	158,802	187,291	150,059	188,826	128,000	130,000	130,000
5410.13 Aqua Ammonia	19,732	18,298	20,249	25,000	43,313	50,000	50,000
5415 Outside Services	49,041	30,376	42,275	66,720	52,045	52,349	40,997
5417 Odor Control	67,805	99,259	130,480	108,000	96,380	141,200	141,800
5420 Permits and Fee	158,164	172,834	188,358	185,511	180,823	190,482	193,249
5425 Consulting Services	21,090	10,142	11,582	0	0	0	0
5430 Capital Outlay	51,267	38,610	16,609	30,500	26,500	82,000	0
Sub-total	\$5,587,023	\$6,114,189	\$5,689,383	\$5,939,412	\$5,427,140	\$5,613,661	\$5,675,469
MAINTENANCE DIVISION EXPENSE							
5500 Labor	1,348,996	1,204,745	1,259,216	1,294,284	1,191,661	1,408,815	1,445,396
5510 Supplies/Material	515,952	423,874	532,159	414,384	429,505	477,008	484,164
5515 Outside Services	532,242	214,212	362,683	295,232	361,555	509,015	313,657
5518 Building Maintenance	124,365	115,790	108,602	117,472	95,437	107,000	108,605
5520 Permits and Fee	280	937	768	500	500	500	500
5525 Consulting Services	5,100	0	4,002	0	0	0	0
5530 Capital Outlay	0	47,789	23,670	129,000	40,000	143,000	275,640
Sub-total	\$2,526,935	\$2,007,347	\$2,291,100	\$2,250,872	\$2,118,658	\$2,645,338	\$2,627,962
INVENTORY EXPENSES							
5536 Inventory Adjustment	9,463	50	12,800	3,100	4,000	4,400	4,840
Sub-total	\$9,463	\$50	\$12,800	\$3,100	\$4,000	\$4,400	\$4,840
PUBLIC INFORMATION							
6602 School Education Program	2,511	5,156	10,509	8,393	8,272	9,915	11,975
6604 Public Education Program	43,641	66,785	39,331	67,398	64,891	67,634	71,835
6606 Community Group Outreach	4,859	373	1,184	10,195	4,958	5,015	6,525
6608 Intergovernmental Coordination	5,486	1,872	1,842	10,712	2,500	10,342	10,618
Sub-total	\$56,497	\$74,186	\$52,866	\$96,698	\$80,621	\$92,906	\$100,953
RESOURCE CONSERVATION							
6788 District Sprayfield	296,358	267,574	254,095	274,676	267,121	311,384	311,920
6789 005 Discharge	20,163	350	5,523	384	360	370	380
6785 Watershed Programs	87,932	23,796	27,504	83,596	8,661	88,389	89,474
Sub-total	\$404,453	\$291,720	\$287,122	\$358,656	\$276,142	\$400,143	\$401,774

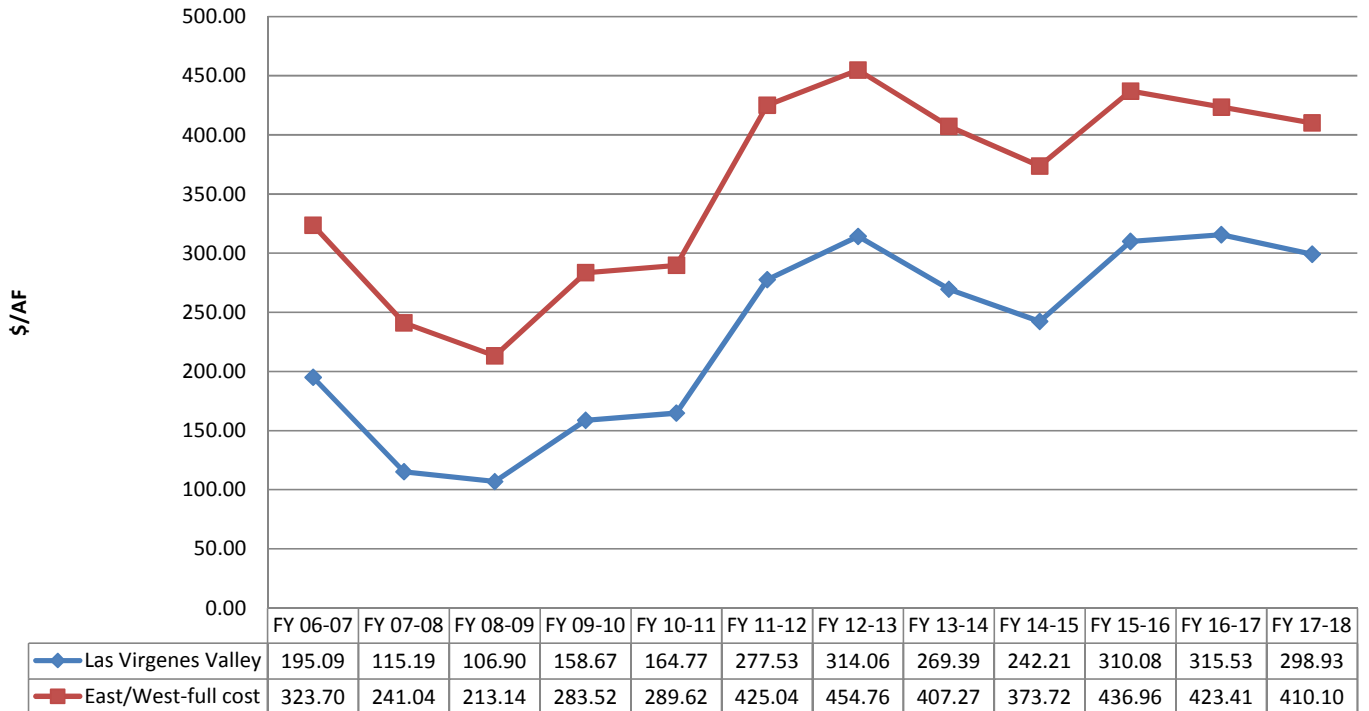
**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
SPECIALTY EXPENSES							
5700 SCADA Services	77,970	88,895	68,401	110,646	121,190	135,650	142,568
5710.2 Technical Services	15,625	0	1,090	12,924	1,293	320	332
5712 Compost Sales/Use Tax	3,747	7,852	4,549	4,000	2,392	4,000	4,000
5715.2 Other Lab Services	162,451	148,230	147,489	150,292	110,327	151,292	153,562
5715.3 Tapia Lab Sampling	128,283	135,336	140,569	130,917	151,584	132,887	137,915
7202 Allocated Lab Expense	382,094	356,930	351,743	391,208	351,978	397,304	411,386
Sub-total	\$770,170	\$737,243	\$713,841	\$799,987	\$738,764	\$821,453	\$849,763
ADMINISTRATIVE EXPENSES							
6872 Litigation/Outside Services	89,933	88,533	219,268	50,000	150,000	50,000	50,000
6874 Litigation/District Costs	0	0	0	0	5,000	0	0
6516 Other Professional Services	15,069	92,259	20,186	75,000	100,000	6,540	50,000
6517 Audit Fees	5,300	5,300	2,500	5,300	2,575	2,650	2,730
7110 Travel/Misc Staff Expense	619	13	54	0	26	0	0
7135.1 Property Insurance	59,731	55,127	55,181	56,726	55,132	56,801	59,073
7135.4 Earthquake Insurance	92,878	92,800	89,726	92,238	88,786	91,475	95,134
7145 Claims Paid	0	0	147,000	0	72,000	0	0
7153 TSD Staff Services	0	500	4,036	5,000	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	355,476	389,038	344,732	337,598	336,150	336,456	377,798
7203 Allocated Building Maint	105,823	80,473	88,082	102,117	90,453	95,565	85,410
7225 Allocated Support Services	3,719,446	3,413,211	3,432,606	3,817,509	3,402,787	4,044,489	4,177,028
7226 Allocated Operations Services	1,508,229	1,711,033	1,602,547	1,608,358	1,530,811	1,636,516	1,684,532
Sub-total	\$5,952,504	\$5,928,287	\$6,005,918	\$6,149,846	\$5,838,720	\$6,325,492	\$6,586,705
TOTAL EXPENSES	\$15,307,045	\$15,153,022	\$15,189,559	\$15,598,571	\$14,484,045	\$15,903,393	\$16,247,466
NET OPERATING EXPENSE	\$12,029,194	\$12,050,146	\$12,863,329	\$13,052,689	\$11,971,270	\$13,413,172	\$13,771,392

Annual JPA Wholesale Recycled Water Sales



JPA Wholesale Recycled Water rates



**FISCAL YEAR 2015-16 ESTIMATED ACTUAL
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS**

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	139,051	0	0	0	0	139,051
TREATMENT RECLAMATION	0	4,431,353	2,760,845	0	0	7,192,198
TREATMENT COMPOSTING	0	2,728,430	1,612,493	0	0	4,340,923
TREATMENT INJECTION	0	150,909	142,691	0	0	293,600
PUMP STATIONS	0	1,231,284	0	0	0	1,231,284
TANKS/RESERVOIR WELLS	0	108,590	0	0	0	108,590
SYSTEM OPERATION	0	32,533	0	0	0	32,533
WATER SYSTEM	0	94,154	0	0	0	94,154
ADMINISTRATIVE EXPENSES	0	1,045,137	0	2,575	0	1,047,712
TAPIA WAREHOUSE	0	4,000	0	0	0	4,000
REVENUES	0	(2,512,775)	0	0	(20,000)	(2,532,775)
TOTAL EXPENSES	139,051	7,313,615	4,516,029	2,575	(20,000)	11,951,270

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	50,476	53.1%	4,415,329	38.5%	1,738,671	25.0%	644	82.2%	(16,449)	51.8%	6,188,671
U-2 SANITATION DISTRICT	3.1%	4,311	17.5%	1,455,146	21.4%	966,430	25.0%	644	0.0%	0	20.3%	2,426,531
RECYCLED WATER FUND				(534,029)								(534,029)
LVMWD	39.4%	54,787	70.6%	5,336,446	59.9%	2,705,101	50.0%	1,288	82.2%	(16,449)	72.1%	8,081,173
TRIUNFO SANITATION DISTRICT	60.6%	84,264	29.4%	1,977,169	40.1%	1,810,928	50.0%	1,287	17.8%	(3,551)	27.9%	3,870,097
TOTAL ALLOCATION	100.0%	139,051	100.0%	7,313,615	100.0%	4,516,029	100.0%	2,575	100.0%	(20,000)	100.0%	11,951,270

GROUP

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

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

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	2.35	858	38.5%	6,188,671	7,215	49.6%	18,621	126
U-2 SANITATION DISTRICT	1.31	478	21.4%	2,426,531	5,075	19.4%	6,736	194
LVMWD	3.66	1,336	59.9%	8,615,202	6,449	69.0%	25,357	144
TRIUNFO SANITATION DISTRICT	2.45	894	40.1%	3,870,097	4,328	31.0%	12,257	200
TOTAL ALL PARTICIPANTS	6.11	2,230	100.0%	12,485,299 *	5,598	100.0%	37,614	162
RETURN FLOWS	1.30	475						
WESTLAKE WELLS	0.23	84						
FY 2016-17 & FY 2017-18 Budget	7.64	2,789						

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

FISCAL YEAR 2016-17 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	243,133	0	0	0	0	243,133
TREATMENT RECLAMATION	0	4,719,198	3,090,002	0	0	7,809,200
TREATMENT COMPOSTING	0	3,113,986	1,953,040	0	0	5,067,026
TREATMENT INJECTION	0	224,835	161,722	0	0	386,557
PUMP STATIONS	0	1,171,517	0	0	0	1,171,517
TANKS/RESERVOIR WELLS	0	118,001	0	0	0	118,001
SYSTEM OPERATION	0	38,178	0	0	0	38,178
WATER SYSTEM	0	116,815	0	0	0	116,815
ADMINISTRATIVE EXPENSES	0	945,916	0	2,650	0	948,566
TAPIA WAREHOUSE	0	4,400	0	0	0	4,400
REVENUES	0	(2,490,221)	0	0	(20,000)	(2,510,221)
TOTAL EXPENSES	243,133	7,962,625	5,204,764	2,650	(20,000)	13,393,172

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	A		B		C		D		E		TOTAL	
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	88,257	53.1%	4,677,083	38.2%	1,988,220	25.0%	663	82.2%	(16,449)	50.3%	6,737,774
U-2 SANITATION DISTRICT	3.1%	7,537	17.5%	1,541,411	23.5%	1,223,120	25.0%	663	0.0%	0	20.7%	2,772,731
RECYCLED WATER FUND				(620,706)								(620,706)
TOTAL LVMWD	39.4%	95,794	70.6%	5,597,788	61.7%	3,211,340	50.0%	1,326	82.2%	(16,449)	71.0%	8,889,799
TRIUNFO SANITATION DISTRICT	60.6%	147,339	29.4%	2,364,837	38.4%	1,993,424	50.0%	1,324	17.8%	(3,551)	29.0%	4,503,373
TOTAL ALLOCATION	100.0%	243,133	100.0%	7,962,625	100.1%	5,204,764	100.0%	2,650	100.0%	(20,000)	100.0%	13,393,172

GROUP

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- C** Basis of allocation to each participant is participant's flow into the treatment plant.
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JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
FY 2016-17

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	2.41	880	38.2%	6,737,774	7,660	48.1%	18,750	129
U-2 SANITATION DISTRICT	1.48	540	23.5%	2,772,731	5,133	19.8%	6,718	220
LVMWD	3.89	1,420	61.7%	9,510,505	6,698	67.9%	25,468	153
TRIUNFO SANITATION DISTRICT	2.42	883	38.4%	4,503,373	5,098	32.1%	12,257	197
TOTAL ALL PARTICIPANTS	6.31	2,303	100.1%	14,013,878 *	6,085	100.0%	37,225	167
RETURN FLOWS	1.29	471						
WESTLAKE WELLS	0.25	91						
	7.85	2,865						

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

FISCAL YEAR 2017-18 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	250,644	0	0	0	0	250,644
TREATMENT RECLAMATION	0	4,872,827	3,009,918	0	0	7,882,745
TREATMENT COMPOSTING	0	3,202,786	1,990,346	0	0	5,193,132
TREATMENT INJECTION	0	230,885	204,259	0	0	435,144
PUMP STATIONS	0	1,187,027	0	0	0	1,187,027
TANKS/RESERVOIR WELLS	0	108,523	0	0	0	108,523
SYSTEM OPERATION	0	39,346	0	0	0	39,346
WATER SYSTEM	0	104,682	0	0	0	104,682
ADMINISTRATIVE EXPENSES	0	1,038,653	0	2,730	0	1,041,383
TAPIA WAREHOUSE	0	4,840	0	0	0	4,840
REVENUES	0	(2,476,074)	0	0	(20,000)	(2,496,074)
TOTAL EXPENSES	250,644	8,313,495	5,204,523	2,730	(20,000)	13,751,392

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	TOTAL			
U-1 SANITATION DISTRICT	36.3%	90,984	53.1%	4,863,395	38.4%	1,998,537	25.0%	683	82.2%	(16,449)	50.4%	6,937,150
U-2 SANITATION DISTRICT	3.1%	7,770	17.5%	1,602,814	23.1%	1,202,245	25.0%	683	0.0%	0	20.5%	2,813,512
RECYCLED WATER FUND				(609,853)								(609,853)
TOTAL LVMWD	39.4%	98,754	70.6%	5,856,356	61.5%	3,200,782	50.0%	1,366	82.2%	(16,449)	70.9%	9,140,809
TRIUNFO SANITATION DISTRICT	60.6%	151,890	29.4%	2,457,139	38.5%	2,003,741	50.0%	1,364	17.8%	(3,551)	29.1%	4,610,583
TOTAL ALLOCATION	100.0%	250,644	100.0%	8,313,495	100.0%	5,204,523	100.0%	2,730	100.0%	(20,000)	100.0%	13,751,392

GROUP

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C Basis of allocation to each participant is participant's flow into the treatment plant.

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JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
FY 2017-18

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	2.42	883	38.4%	6,937,150	7,854	48.3%	18,750	129
U-2 SANITATION DISTRICT	1.46	533	23.1%	2,813,511	5,280	19.6%	6,718	217
LVMWD	3.88	1,416	61.5%	9,750,661	6,885	67.9%	25,468	152
TRIUNFO SANITATION DISTRICT	2.43	887	38.5%	4,610,583	5,198	32.1%	12,257	198
TOTAL ALL PARTICIPANTS	6.31	2,303	100.0%	14,361,244 *	6,235	100.0%	37,725	167
RETURN FLOWS	1.28	467						
WESTLAKE WELLS	0.25	91						
	7.84	2,862						

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

RW WHOLESALE RATE COMPUTATIONS

FY 2016-17 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,171,517	580,002	591,515	
Reservoirs	118,001	118,001		
System Operations	38,178	38,178		
Distribution	116,815	116,815		
RW Operations	<u>1,444,511</u>			
RW Ops/Total JPA Ops	9.1%			
Total JPA Admin	952,966			
RW Administration	86,558	86,558		
subtotal:Operations & Admin	<u>1,531,069</u>	<u>939,554</u>		
Depreciation FY14-15	879,187	879,187	-	
Total Cost	\$ 2,410,256	\$ 1,818,741	\$ 591,515	

Costs per Acre Foot	\$ 315.53	\$ 107.88	\$ 423.41
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FY 2016-17 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	281	\$ 315.53 /AF	\$ 88,663.93
LVMWD East	1,477	\$ 423.41 /AF	\$ 625,376.57
LVMWD West	2,245	\$ 423.41 /AF	\$ 950,555.45
Total LVMWD	<u>4,003</u>		<u>\$ 1,664,595.95</u>
TSD	1,761	\$ 423.41 /AF	\$ 745,625.01
	<u>5,764</u>		<u>\$ 2,410,220.96</u>

RW WHOLESALE RATE COMPUTATIONS

FY 2017-18 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,187,027	560,912	626,115	
Reservoirs	108,523	108,523		
System Operations	39,346	39,346		
Distribution	104,682	104,682		
RW Operations	<u>1,439,578</u>			
RW Ops/Total JPA Ops	8.9%			
Total JPA Admin	1,046,223			
RW Administration	92,699	92,699		
subtotal:Operations & Admin	<u>1,532,277</u>	<u>906,162</u>		
Est. Depreciation FY15-16	863,814	863,814	-	
Total Cost	<u>\$ 2,396,091</u>	<u>\$ 1,769,976</u>	<u>\$ 626,115</u>	

Costs per Acre Foot	<u>\$ 298.93</u>	<u>\$ 111.17</u>	<u>\$ 410.10</u>
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FY 2017-18 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	289	\$ 298.93 /AF	\$ 86,390.77
LVMWD East	1,517	\$ 410.10 /AF	\$ 622,121.70
LVMWD West	2,306	\$ 410.10 /AF	\$ 945,690.60
Total LVMWD	<u>4,112</u>		<u>\$ 1,654,203.07</u>
TSD	1,809	\$ 410.10 /AF	\$ 741,870.90
	<u>5,921</u>		<u>\$ 2,396,073.97</u>

JOINT POWERS AUTHORITY

Operating Revenues – 751000

LINE ITEM EXPLANATIONS

4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District. Wholesale rates are set to recover the costs of operating and administering the Recycled Water backbone distribution system. An additional amount, equal to the value of annual depreciation expense on the recycled water distribution system, is 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 were projected at FY 2014-15 levels, less 8% reduction, estimated for water conservation/drought restrictions. For FY16-17 and for FY17-18 sales are projected to increase 3% annually.

4240 Recycled Water Sales - TSD – Wholesale recycled water sales to Triunfo Sanitation District. Wholesale rates are set in the same manner as described above.

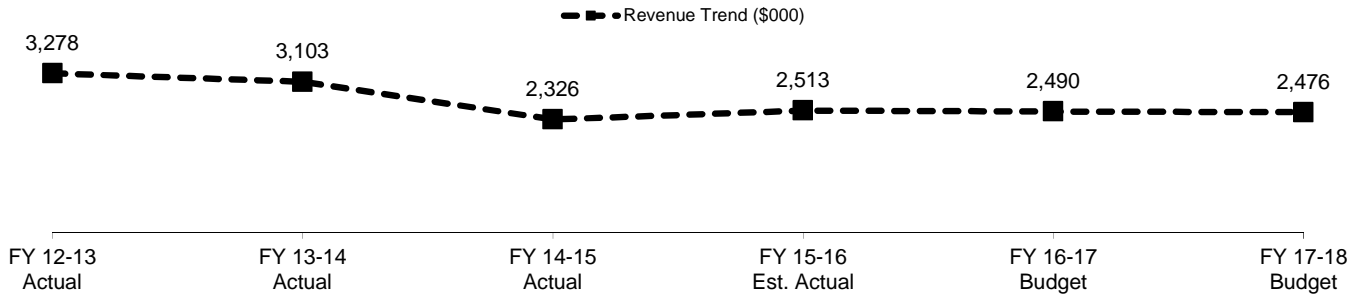
4245 MWD Incentive Local Projects – Funding from Metropolitan Water District to encourage reduction of potable water demand up to 700 af per year at \$154/af. The twenty-five (25) year agreement between the MWD and the JPA expired in November, 2014.

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATING REVENUES							
4235 RW Sales - LVMWD	\$2,218,255	\$2,052,560	\$1,508,136	\$1,761,572	\$1,665,136	\$1,664,596	\$1,654,203
4240 RW Sales - TSD	789,907	839,098	626,542	704,310	747,639	745,625	741,871
4245 MWD Incentive - Local Projects	194,055	107,800	100,331	0	0	0	0
4505 Other Income from Operations	61,853	63,028	54,523	65,000	65,000	65,000	65,000
4510 Compost Sales	13,781	40,390	36,698	15,000	35,000	15,000	15,000
TOTAL OPERATING REVENUES	\$3,277,851	\$3,102,876	\$2,326,230	\$2,545,882	\$2,512,775	\$2,490,221	\$2,476,074



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 FY16-17 or FY 17-18.

OPERATING EXPENSE LINE ITEM EXPLANATIONS

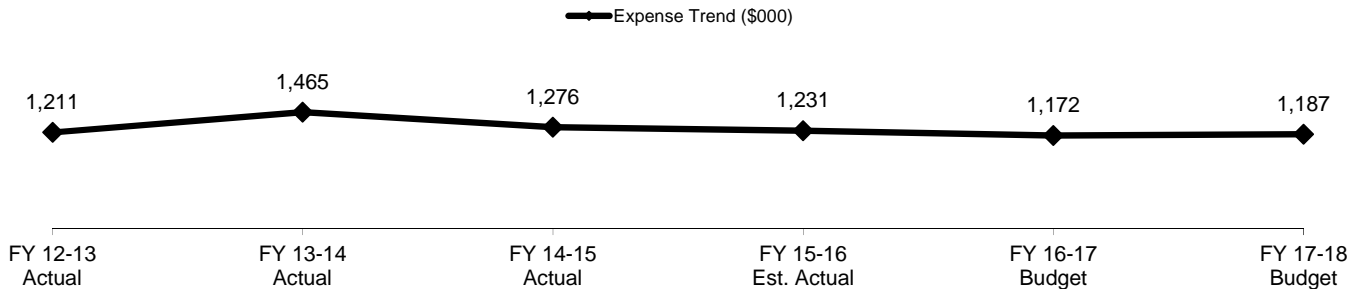
- 5400 Labor – Primarily labor hours worked by Water Treatment and Production and Water Reclamation personnel to operate and provide preventive maintenance to equipment and facilities at the various Joint Powers Authority pump stations.
- 5405.1 Energy – Energy costs for recycled water pump stations. 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.
- 5430 Cla Val parts (\$45K).

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$21,944	\$34,886	\$38,232	\$28,464	\$29,048	\$30,749	\$31,462
5405.1 Electricity	1,087,035	1,326,341	1,049,230	1,122,544	1,081,180	961,813	1,018,073
5410 Supplies/Material	7,418	18,644	15,667	13,000	12,000	14,000	14,200
5415 Outside Services	660	275	4,072	2,500	6,045	4,900	5,000
5430 Capital Outlay	0	0	0	0	0	45,000	0
Sub-total	\$1,117,057	\$1,380,146	\$1,107,201	\$1,166,508	\$1,128,273	\$1,056,462	\$1,068,735
MAINTENANCE DIVISION EXPENSE							
5500 Labor	24,328	5,194	45,538	26,693	22,247	23,722	24,338
5510 Supplies/Material	5,738	14,748	7,599	7,500	6,500	7,800	7,917
5515 Outside Services	968	1,882	744	1,250	900	1,200	1,250
Sub-total	\$31,034	\$21,824	\$53,881	\$35,443	\$29,647	\$32,722	\$33,505
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	44,455	42,107	78,366	57,552	50,601	58,615	60,420
7226 Allocated Operations Services	18,028	21,107	36,585	24,247	22,763	23,718	24,367
Sub-total	\$62,483	\$63,214	\$114,951	\$81,799	\$73,364	\$82,333	\$84,787
TOTAL EXPENSES	\$1,210,574	\$1,465,184	\$1,276,033	\$1,283,750	\$1,231,284	\$1,171,517	\$1,187,027



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 FY16-17 or FY 17-18.

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, weed 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. FY17 request includes an additional request (above status quo spending) of \$12 for tank diving.

5420 Well 1 & 2 water rights.

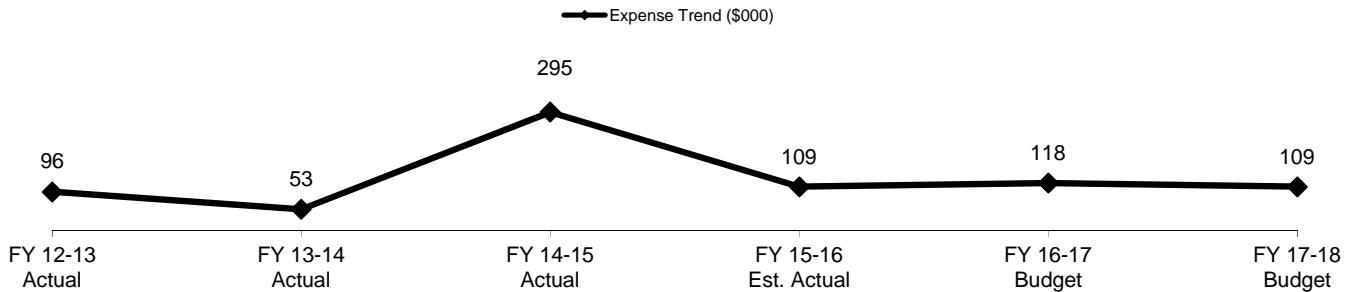
MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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.

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

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
SOURCE OF SUPPLY							
5115 Purchased Water - Potable Suppl	\$0	\$0	\$136,529	\$0	0	\$0	\$0
OPERATIONS DIVISION EXPENSE							
5400 Labor	20,582	9,797	21,817	16,663	14,993	15,030	15,356
5405.1 Electricity	12,444	16,929	16,968	13,311	17,300	17,502	17,765
5405.2 Telephone	487	607	801	564	1,041	1,080	1,096
5410 Supplies/Material	4,686	1,267	362	2,952	3,500	2,500	2,530
5415 Outside Services	7,995	5,398	14,300	14,000	9,000	21,849	9,997
5420 Permits and Fee	295	100	100	100	100	100	102
Sub-total	\$46,489	\$34,098	\$54,348	\$47,590	\$45,934	\$58,061	\$46,846
MAINTENANCE DIVISION EXPENSE							
5500 Labor	2,649	992	25,650	1,407	15,596	14,765	15,179
5510 Supplies/Material	(17)	0	9,602	0	0	0	0
5515 Outside Services	14,386	516	1,155	1,200	1,155	1,260	1,279
Sub-total	\$17,018	\$1,508	\$36,407	\$2,607	\$16,751	\$16,025	\$16,458
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	23,192	11,365	46,352	20,232	31,661	31,265	32,223
7226 Allocated Operations Services	9,405	5,698	21,639	8,524	14,244	12,650	12,996
Sub-total	\$32,597	\$17,063	\$67,991	\$28,756	\$45,905	\$43,915	\$45,219
TOTAL EXPENSES	\$96,104	\$52,669	\$295,275	\$78,953	\$108,590	\$118,001	\$108,523



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 FY16-17 or FY 17-18.

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 –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.

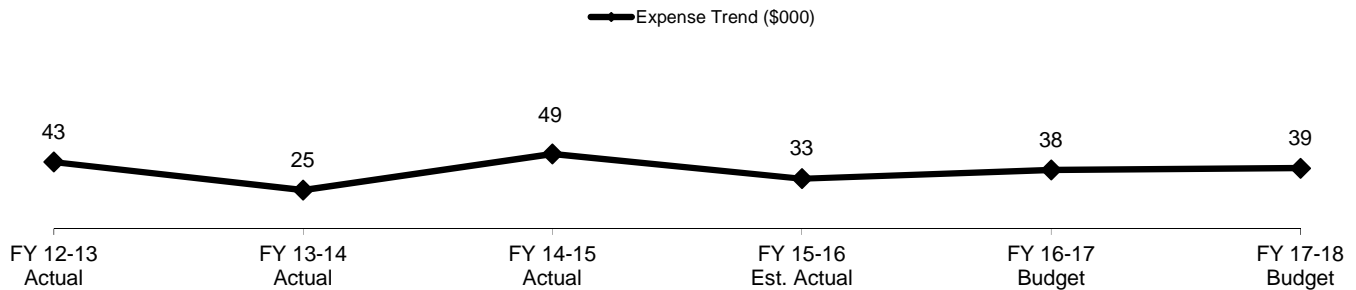
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$12,527	\$7,938	\$16,490	\$8,003	\$10,327	\$9,334	\$9,623
5420 Permits and Fee	88	88	88	88	88	88	89
Sub-total	\$12,615	\$8,026	\$16,578	\$8,091	\$10,415	\$9,422	\$9,712
MAINTENANCE DIVISION EXPENSE							
5500 Labor	3,282	1,785	2,966	2,369	434	3,024	3,127
5510 Supplies/Material	0	36	591	600	4,297	1,000	1,015
Sub-total	\$3,282	\$1,821	\$3,557	\$2,969	\$4,731	\$4,024	\$4,142
SPECIALTY EXPENSES							
5700 SCADA Services	1,995	0	413	2,668	1,301	2,802	2,901
5710.2 Technical Services	0	0	0	297	0	320	332
Sub-total	\$1,995	\$0	\$413	\$2,965	\$1,301	\$3,122	\$3,233
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	18,155	10,151	19,209	13,253	11,095	15,386	15,863
7226 Allocated Operations Services	7,362	5,089	8,968	5,584	4,991	6,224	6,396
Sub-total	\$25,517	\$15,240	\$28,177	\$18,837	\$16,086	\$21,610	\$22,259
TOTAL EXPENSES	\$43,409	\$25,087	\$48,725	\$32,862	\$32,533	\$38,178	\$39,346



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 FY16-17 or FY 17-18.

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.
- 5430 FY16-17 request is for valve repairs (\$15,000).

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

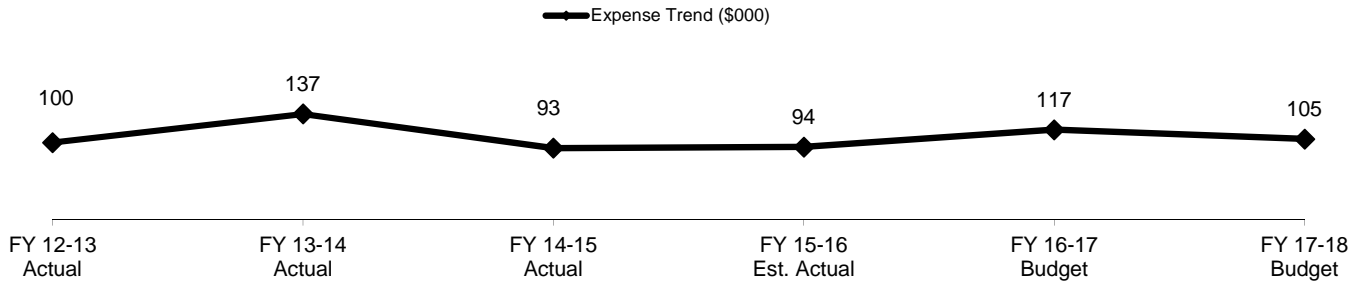
- 5500 Labor – Primarily labor hours worked by Construction Section personnel to provide maintenance and pipeline location in the recycled water distribution pipeline system.
- 5510 Supplies/Materials – Items required by staff to maintain the recycled water distribution system, such as valves, pipe, 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$4,324	\$5,414	\$1,580	\$3,976	\$1,874	\$3,365	\$3,443
5410 Supplies/Material	582	186	475	722	250	350	355
5415 Outside Services	0	0	0	10,000	10,000	0	0
5430 Capital Outlay	0	0	0	0	0	15,000	0
Sub-total	\$4,906	\$5,600	\$2,055	\$14,698	\$12,124	\$18,715	\$3,798
MAINTENANCE DIVISION EXPENSE							
5500 Labor	25,630	37,940	21,797	25,364	22,984	28,201	29,274
5510 Supplies/Material	2,065	4,751	3,156	2,965	2,900	4,000	4,060
5515 Outside Services	24,801	23,833	32,534	20,453	19,500	20,000	20,300
5520 Permits and Fee	280	937	768	500	500	500	500
Sub-total	\$52,776	\$67,461	\$58,255	\$49,282	\$45,884	\$52,701	\$54,134
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	30,156	42,891	22,269	30,738	24,931	32,322	33,316
7226 Allocated Operations Services	12,229	21,501	10,397	12,949	11,215	13,077	13,434
Sub-total	\$42,385	\$64,392	\$32,666	\$43,687	\$36,146	\$45,399	\$46,750
TOTAL EXPENSES	\$100,067	\$137,453	\$92,976	\$107,667	\$94,154	\$116,815	\$104,682



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 FY16-17 or FY 17-18.

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).

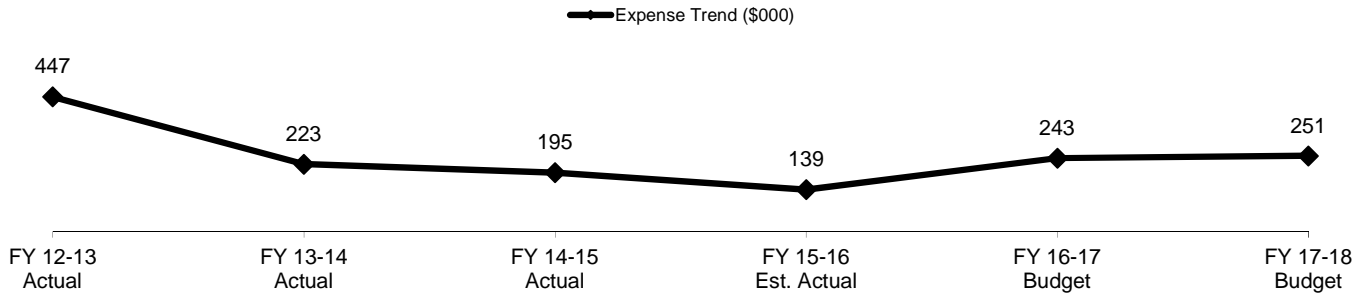
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$0	\$0	\$0	\$72	\$0	\$0	\$0
5405.1 Electricity	283	310	313	336	318	348	353
5405.4 Water	204	0	0	223	0	200	203
5420 Permits and Fee	1,695	9,316	472	1,750	1,750	1,750	1,776
Sub-total	<u>\$2,182</u>	<u>\$9,626</u>	<u>\$785</u>	<u>\$2,381</u>	<u>\$2,068</u>	<u>\$2,298</u>	<u>\$2,332</u>
MAINTENANCE DIVISION EXPENSE							
5500 Labor	71,849	74,876	57,136	73,537	43,499	83,959	87,304
5510 Supplies/Material	502	26	5,469	2,600	2,629	2,708	2,749
5515 Outside Services	234,534	27,703	49,330	30,228	28,000	33,755	34,261
Sub-total	<u>\$306,885</u>	<u>\$102,605</u>	<u>\$111,935</u>	<u>\$106,365</u>	<u>\$74,128</u>	<u>\$120,422</u>	<u>\$124,314</u>
SPECIALTY EXPENSES							
5710.2 Technical Services	15,625	0	0	12,627	0	0	0
Sub-total	<u>\$15,625</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,627</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	87,211	73,702	55,955	87,736	43,351	85,725	88,362
7226 Allocated Operations Services	35,365	36,947	26,123	36,964	19,504	34,688	35,636
Sub-total	<u>\$122,576</u>	<u>\$110,649</u>	<u>\$82,078</u>	<u>\$124,700</u>	<u>\$62,855</u>	<u>\$120,413</u>	<u>\$123,998</u>
TOTAL EXPENSES	<u>\$447,268</u>	<u>\$222,880</u>	<u>\$194,798</u>	<u>\$246,073</u>	<u>\$139,051</u>	<u>\$243,133</u>	<u>\$250,644</u>



JOINT POWERS AUTHORITY

Treatment/Reclamation – 751810

FUNCTION

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

SIGNIFICANT CHANGES

No significant changes are anticipated for FY16-17 or FY 17-18.

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 – FY16-17 proposal includes air boots(\$5K), ammonia probe (7K), turbidity analyzer (\$10K).

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. FY 16-17 weed abatement increase estimated at \$100K.
- 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 FY16-17 items include switchgear preventative maintenance (\$40K), actuator replacements (\$35K) and calibration (\$14K).

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.

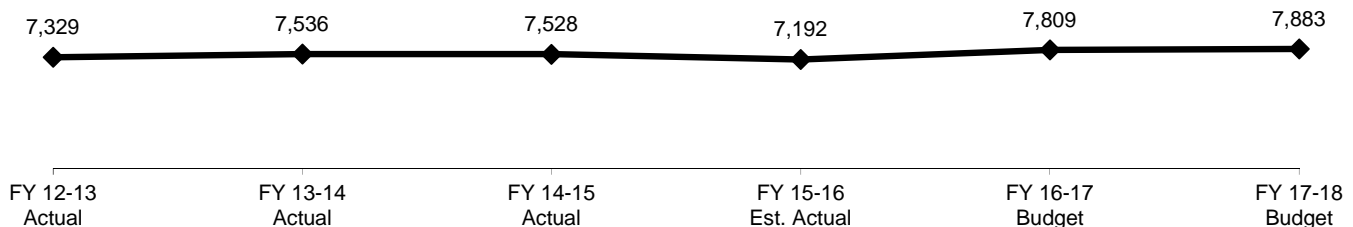
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$1,099,049	\$1,071,046	\$1,062,903	\$967,801	\$988,166	\$1,026,320	\$1,069,822
5405.1 Electricity	710,594	960,665	998,142	966,260	941,377	966,728	981,229
5405.2 Telephone	10,860	12,353	14,294	12,984	17,560	16,560	16,808
5405.3 Natural Gas	9,717	10,868	10,131	10,452	9,255	10,085	10,236
5405.4 Water	3,779	4,047	3,252	3,753	3,014	3,500	3,553
5410 Supplies/Material	29,526	39,840	17,275	10,000	25,000	32,000	32,480
5410.1 Fuel	4,440	4,596	7,161	7,200	4,700	6,000	6,500
5410.5 Ferric Chloride	90,209	84,096	60,306	84,709	64,200	69,500	70,700
5410.6 Defoamer/Deodorant	9,895	5,992	5,990	6,832	0	6,800	0
5410.9 Alum	31,739	25,577	14,569	25,600	14,500	25,600	25,900
5410.10 Sodium Hypochlorite	272,820	272,557	243,406	333,518	159,000	160,000	160,000
5410.11 Sodium Bisulfite	158,802	187,291	150,059	188,826	128,000	130,000	130,000
5410.13 Aqua Ammonia	19,732	18,298	20,249	25,000	43,313	50,000	50,000
5415 Outside Services	24,778	20,067	18,788	30,420	21,500	20,600	20,900
5417 Odor Control	43,334	45,933	35,616	41,000	41,000	41,200	41,800
5420 Permits and Fee	84,414	88,089	106,393	101,220	101,000	106,000	107,500
5425 Consulting Services	0	7,626	11,582	0	0	0	0
5430 Capital Outlay	51,267	38,610	16,609	27,500	26,500	22,000	0
Sub-total	\$2,654,955	\$2,897,551	\$2,796,725	\$2,843,075	\$2,588,085	\$2,692,893	\$2,727,428
MAINTENANCE DIVISION EXPENSE							
5500 Labor	530,156	547,300	582,571	545,640	592,745	624,675	640,147
5510 Supplies/Material	292,844	179,603	259,856	211,032	210,000	240,000	243,600
5515 Outside Services	123,528	101,893	151,912	147,546	147,000	235,000	137,000
5518 Building Maintenance	45,392	53,394	53,940	51,000	44,700	51,000	51,765
5530 Capital Outlay	0	21,148	0	39,500	26,500	89,000	75,000
Sub-total	\$991,920	\$903,338	\$1,048,279	\$994,718	\$1,020,945	\$1,239,675	\$1,147,512
EFFLUENT DISPOSAL							
6788 District Sprayfield	296,358	267,574	254,095	274,676	267,121	311,384	311,920
6789 005 Discharge	20,163	350	5,523	384	360	370	380
Sub-total	\$316,521	\$267,924	\$259,618	\$275,060	\$267,481	\$311,754	\$312,300
SPECIALTY EXPENSES							
5700 SCADA Services	65,173	71,457	58,344	60,631	73,964	78,934	92,963
5710.2 Technical Services	0	0	922	0	1,094	0	0
5715.2 Other Lab Services	149,051	136,252	136,041	136,000	97,293	136,000	138,040
5715.3 Tapia Lab Sampling	118,981	126,090	128,179	122,029	138,605	123,872	128,559
7202 Allocated Lab Expense	347,876	324,966	320,243	356,174	320,457	361,724	374,546
Sub-total	\$681,081	\$658,765	\$643,729	\$674,834	\$631,413	\$700,530	\$734,108
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	1,909,929	1,870,810	1,895,203	1,878,205	1,851,393	2,039,221	2,110,334
7226 Allocated Operations Services	774,471	937,835	884,799	791,312	832,881	825,127	851,063
Sub-total	\$2,684,400	\$2,808,645	\$2,780,002	\$2,669,517	\$2,684,274	\$2,864,348	\$2,961,397
TOTAL EXPENSES	\$7,328,877	\$7,536,223	\$7,528,353	\$7,457,204	\$7,192,198	\$7,809,200	\$7,882,745

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 FY16-17 or FY 17-18.

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 – FY16-17 expenses include boiler water treatment services (\$2K).
- 5417 Odor Control –Bio filter 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

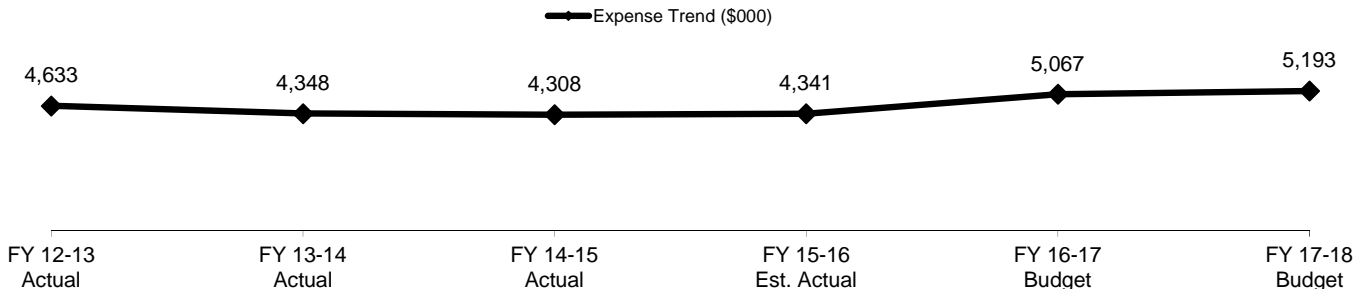
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY16-17 budget includes funding to 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. FY17 estimate includes newly required weed abatement services (\$100K).
- 5518 Bldg. Maintenance – Costs related to maintaining the basic buildings and site and which are not process related.
- 5530 FY 16-17 request includes wiring replacement (\$18K); and switchgear preventative maintenance (\$36K). FY17-18 proposed expenditures include reactor room replacement (\$9.9K), Rancho office room floor (\$5.9K), dewatering building floor (\$6.6K), maintenance shop floor replacement (\$6.6K), and rain gutter replacement (\$132K).

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 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$720,809	\$689,383	\$681,234	\$799,015	\$742,381	\$746,202	\$773,542
5405.1 Electricity	333,244	366,846	403,373	361,914	359,939	367,000	372,505
5405.2 Telephone	5,008	7,627	6,406	6,536	7,914	7,472	7,584
5405.3 Natural Gas	3,451	914	13,163	2,000	4,451	6,300	6,395
5405.4 Water	7,142	5,746	7,076	7,800	2,500	5,100	5,177
5410 Supplies/Material	43,927	41,787	24,501	41,000	24,836	25,500	25,800
5410.1 Fuel	9,916	6,447	5,012	8,900	3,019	4,826	4,898
5410.7 Polymer	195,755	167,894	114,821	162,024	69,741	117,485	119,247
5410.8 Amendment	206,434	242,394	181,136	186,623	193,587	193,000	195,000
5415 Outside Services	15,608	4,636	5,115	9,800	5,500	5,000	5,100
5417 Odor Control	24,471	53,063	94,864	67,000	55,380	100,000	100,000
5420 Permits and Fee	19,390	9,073	12,041	10,203	6,885	10,294	10,448
5430 Capital Outlay	0	0	0	3,000	0	0	0
Sub-total	\$1,585,155	\$1,595,810	\$1,548,742	\$1,665,815	\$1,476,133	\$1,588,179	\$1,625,696
MAINTENANCE DIVISION EXPENSE							
5500 Labor	642,792	503,417	498,274	586,815	480,213	596,057	610,791
5510 Supplies/Material	185,258	205,926	234,931	179,687	196,679	211,000	214,165
5515 Outside Services	111,847	52,338	104,651	82,215	143,000	200,300	101,804
5518 Building Maintenance	78,973	62,396	54,662	66,472	50,737	56,000	56,840
5525 Consulting Services	5,100	0	4,002	0	0	0	0
5530 Capital Outlay	0	26,641	23,670	89,500	13,500	54,000	161,040
Sub-total	\$1,023,970	\$850,718	\$920,190	\$1,004,689	\$884,129	\$1,117,357	\$1,144,640
SPECIALTY EXPENSES							
5700 SCADA Services	10,802	17,438	9,644	47,347	45,925	53,914	46,704
5710.2 Technical Services	0	0	168	0	199	0	0
5712 Compost Sales/Use Tax	3,747	7,852	4,549	4,000	2,392	4,000	4,000
5715.2 Other Lab Services	7,605	6,594	8,119	7,992	9,372	8,992	9,127
5715.3 Tapia Lab Sampling	358	146	706	353	1,340	213	221
7202 Allocated Lab Expense	11,406	10,655	10,500	11,678	10,507	11,860	12,280
Sub-total	\$33,918	\$42,685	\$33,686	\$71,370	\$69,735	\$78,979	\$72,332
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	1,415,917	1,237,937	1,230,826	1,569,452	1,317,998	1,624,991	1,674,972
7226 Allocated Operations Services	574,150	620,570	574,623	661,227	592,928	657,520	675,492
Sub-total	\$1,990,067	\$1,858,507	\$1,805,449	\$2,230,679	\$1,910,926	\$2,282,511	\$2,350,464
TOTAL EXPENSES	\$4,633,110	\$4,347,720	\$4,308,067	\$4,972,553	\$4,340,923	\$5,067,026	\$5,193,132



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 FY16-17 or FY 17-18.

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 FY16-17

5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter. FY16-17 budget proposal includes SWRQCB fees of approximately \$69K.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

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. Other services include compressor maintenance, refuse disposal, pest control and security services.

5530 Capital requests for FY17-18 Centrate pump station 24" plug valve (\$39.6K).

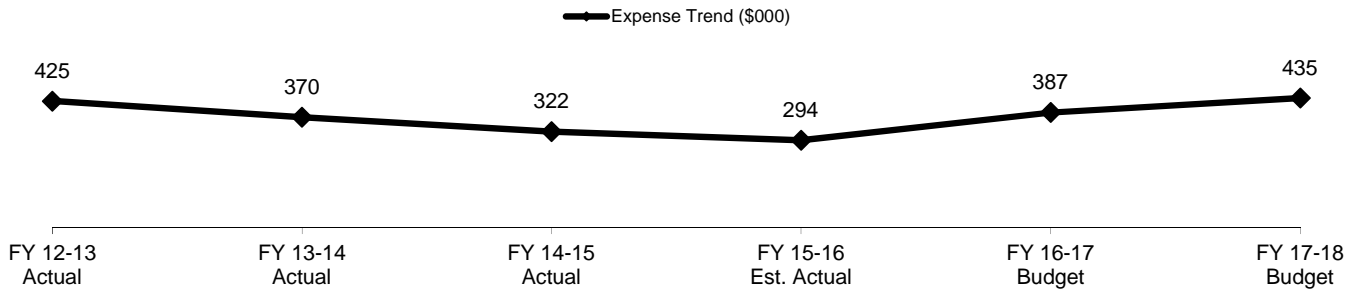
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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/Centrate Treatment - 751830**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$27,279	\$25,275	\$8,986	\$26,247	\$8,161	\$24,005	\$25,005
5405.1 Electricity	58,852	75,411	79,032	79,200	80,572	79,650	80,845
5405.4 Water	831	727	813	738	782	780	792
5410 Supplies/Material	1,069	0	0	0	0	0	0
5410.1 Fuel	2,261	4,936	2,805	2,500	3,593	3,778	3,835
5417 Odor Control	0	263	0	0	0	0	0
5420 Permits and Fee	52,282	66,168	69,264	72,150	71,000	72,250	73,334
5425 Consulting Services	21,090	2,516	0	0	0	0	0
Sub-total	\$163,664	\$175,296	\$160,900	\$180,835	\$164,108	\$180,463	\$183,811
MAINTENANCE DIVISION EXPENSE							
5500 Labor	48,310	33,241	25,284	32,459	13,943	34,412	35,236
5510 Supplies/Material	29,562	18,784	10,955	10,000	6,500	10,500	10,658
5515 Outside Services	22,178	6,047	22,357	12,340	22,000	17,500	17,763
5530 Capital Outlay	0	0	0	0	0	0	39,600
Sub-total	\$100,050	\$58,072	\$58,596	\$54,799	\$42,443	\$62,412	\$103,257
SPECIALTY EXPENSES							
5715.2 Other Lab Services	5,795	5,384	3,329	6,300	3,662	6,300	6,395
5715.3 Tapia Lab Sampling	8,944	9,100	11,684	8,535	11,639	8,802	9,135
7202 Allocated Lab Expense	22,812	21,309	21,000	23,356	21,014	23,720	24,560
Sub-total	\$37,551	\$35,793	\$36,013	\$38,191	\$36,315	\$38,822	\$40,090
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	87,954	67,486	45,450	73,623	34,991	74,655	76,953
7226 Allocated Operations Services	35,665	33,830	21,217	31,018	15,743	30,205	31,033
Sub-total	\$123,619	\$101,316	\$66,667	\$104,641	\$50,734	\$104,860	\$107,986
TOTAL EXPENSES	\$424,884	\$370,477	\$322,176	\$378,466	\$293,600	\$386,557	\$435,144



JOINT POWERS AUTHORITY

Administration – 751840

FUNCTION

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

SIGNIFICANT CHANGES

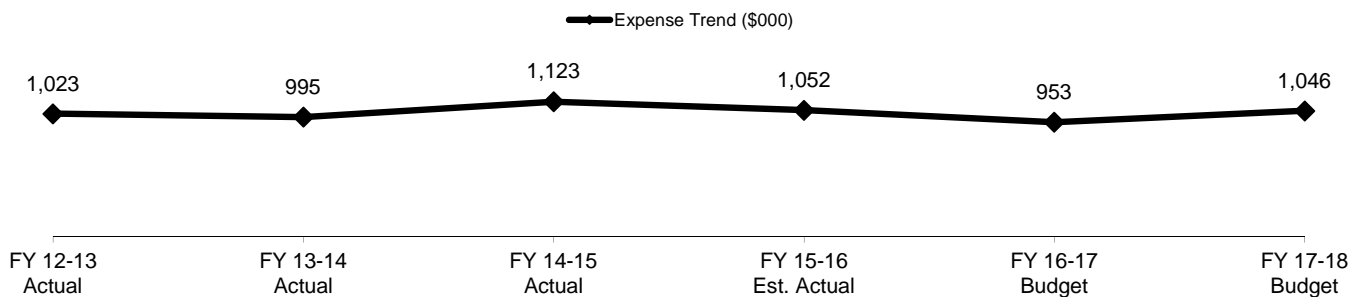
No significant changes are anticipated for FY16-17 or FY 17-18.

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.
- 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).
- 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).
- 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.
- 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.
- 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 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 (\$50K).
- 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.

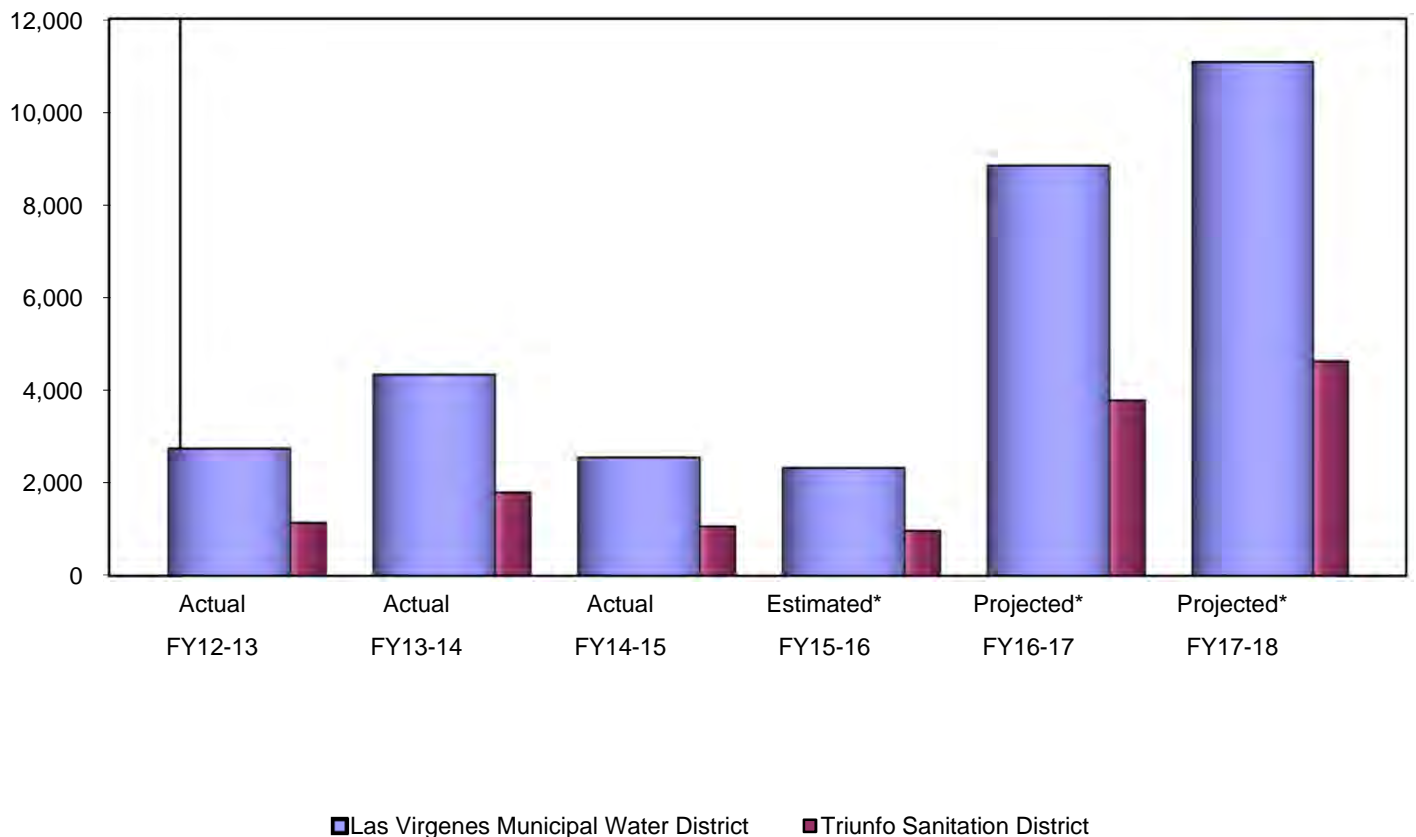
**Las Virgenes - Triunfo
Joint Powers Authority
Administration - 751840**

	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget	FY 15-16 Est. Actual	FY 16-17 Budget	FY 17-18 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$0	\$8,036	\$2,049	\$10,419	\$0	\$7,168	\$7,111
Sub-total	\$0	\$8,036	\$2,049	\$10,419	\$0	\$7,168	\$7,111
INVENTORY EXPENSES							
5536 Inventory Adjustment	9,463	50	12,800	3,100	4,000	4,400	4,840
Sub-total	\$9,463	\$50	\$12,800	\$3,100	\$4,000	\$4,400	\$4,840
PUBLIC INFORMATION							
6602 School Education Program	2,511	5,156	10,509	8,393	8,272	9,915	11,975
6604 Public Education Program	43,641	66,785	39,331	67,398	64,891	67,634	71,835
6606 Community Group Outreach	4,859	373	1,184	10,195	4,958	5,015	6,525
6608 Intergovernmental Coordination	5,486	1,872	1,842	10,712	2,500	10,342	10,618
Sub-total	\$56,497	\$74,186	\$52,866	\$96,698	\$80,621	\$92,906	\$100,953
RESOURCE CONSERVATION							
6785 Watershed Programs	87,932	23,796	27,504	83,596	8,661	88,389	89,474
Sub-total	\$87,932	\$23,796	\$27,504	\$83,596	\$8,661	\$88,389	\$89,474
ADMINISTRATIVE EXPENSES							
6872 Litigation/Outside Services	89,933	88,533	219,268	50,000	150,000	50,000	50,000
6874 Litigation/District Costs	0	0	0	0	5,000	0	0
6516 Other Professional Services	15,069	92,259	20,186	75,000	100,000	6,540	50,000
6517 Audit Fees	5,300	5,300	2,500	5,300	2,575	2,650	2,730
7110 Travel/Misc Staff Expense	619	13	54	0	26	0	0
7135.1 Property Insurance	59,731	55,127	55,181	56,726	55,132	56,801	59,073
7135.4 Earthquake Insurance	92,878	92,800	89,726	92,238	88,786	91,475	95,134
7145 Claims Paid	0	0	147,000	0	72,000	0	0
7153 TSD Staff Services	0	500	4,036	5,000	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	355,476	389,038	344,732	337,598	336,150	336,456	377,798
7203 Allocated Building Maint	105,823	80,473	88,082	102,117	90,453	95,565	85,410
7225 Allocated Support Services	102,477	56,762	38,976	86,718	36,766	82,309	84,585
7226 Allocated Operations Services	41,554	28,456	18,196	36,533	16,542	33,307	34,115
Sub-total	\$868,860	\$889,261	\$1,027,937	\$847,230	\$958,430	\$760,103	\$843,845
TOTAL EXPENSES	\$1,022,752	\$995,329	\$1,123,156	\$1,041,043	\$1,051,712	\$952,966	\$1,046,223



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

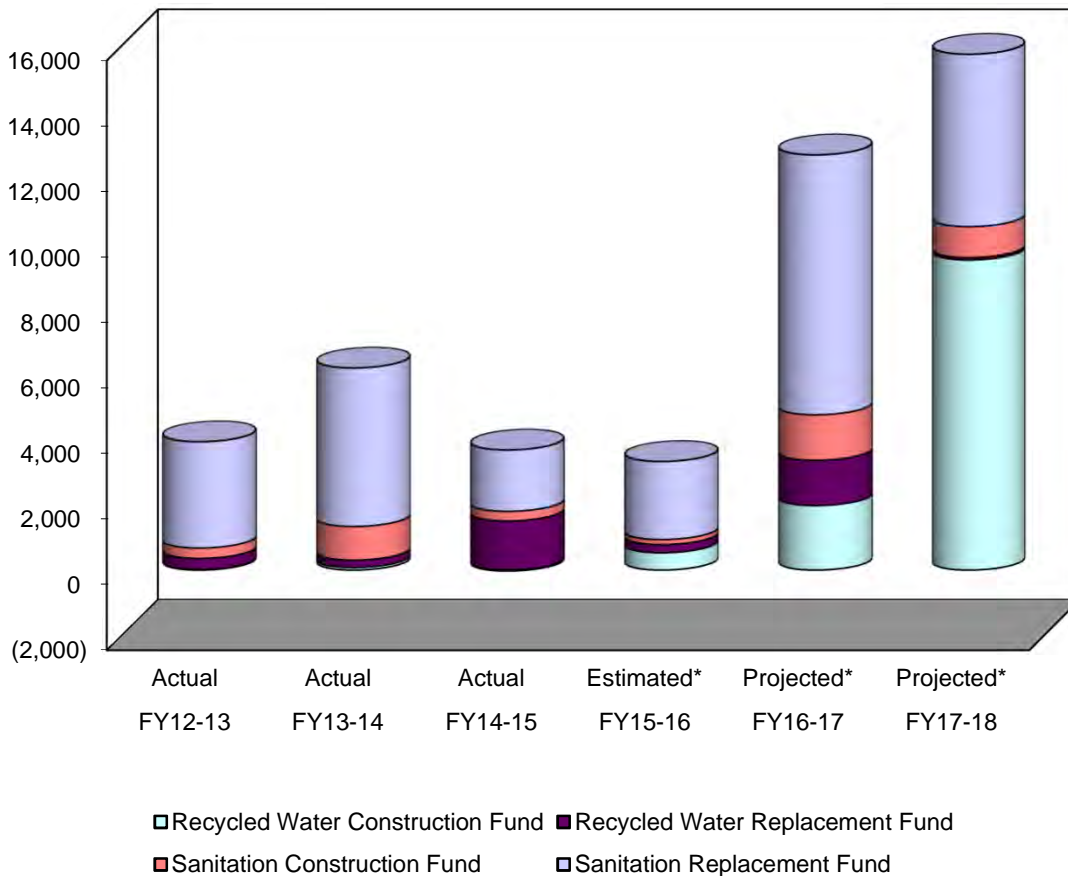
	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Estimated*	FY16-17 Projected*	FY17-18 Projected*
Las Virgenes Municipal Water District	2,776	4,361	2,582	2,352	8,850	11,073
Triunfo Sanitation District	1,156	1,816	1,075	980	3,811	4,648
	3,932	6,177	3,657	3,332	12,661	15,721



*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)**

	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Estimated*	FY16-17 Projected*	FY17-18 Projected*
Recycled Water Construction Fund	13	77	(25)	531	1,985	9,463
Recycled Water Replacement Fund	346	228	1,514	255	1,383	72
Sanitation Construction Fund	320	1,037	295	153	1,384	943
Sanitation Replacement Fund	3,253	4,835	1,873	2,393	7,909	5,243
	3,932	6,177	3,657	3,332	12,661	15,721



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

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$443,231	\$324,336	\$118,895	\$0	\$0	\$0
10487	Construct 3rd Digester at Rancho	\$7,423,548	\$7,876,866	\$14,190	\$0	\$0	\$0
10513	Tapia Sluice Gate and Drive Replacement	\$545,105	\$7,768	\$8,053	\$0	\$529,284	\$212,800
10520	SCADA System Communication Upgrades	\$93,100	\$32,447	\$0	\$0	\$60,653	\$7,008
10522	Reservoir #2 Improvements (Lining Cover)	\$1,607,010	\$1,503,277	\$187	\$0	\$0	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$127,000	\$0	\$0	\$22,000	\$149,000	\$0
10538	Tapia Channel Mixing Improvements	\$1,109,242	\$92,939	\$1,106,241	\$0	\$0	\$0
10540	Lost Hill Overpass Recycled Water Main Relocation	\$765,101	\$93,914	\$136,465	\$87,332	\$622,054	\$0
10551	Centrate System - New Pump Impellers	\$35,000	\$0	\$0	\$0	\$35,000	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$291,500	\$0	\$2,495	\$0	\$289,005	\$85,757
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	\$0	\$175,390	\$0	\$0	\$0
10562	Tapia Structural Repairs	\$46,500	\$2,345	\$238	\$0	\$0	\$0
10563	Tapia Supplemental Carbon Study	\$85,000	\$0	\$0	\$0	\$0	\$0
10564	Centrate Equalization Tank	\$1,250,519	\$42,197	\$161,613	\$1,092,489	\$2,139,198	\$0
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$287,500	\$0	\$130,000	\$40,500	\$198,000	\$0
10567	Programmable Logic Controller Upgrades	\$216,500	\$0	\$0	\$171,000	\$387,500	\$379,050
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	\$180,000	\$0	\$180,000	\$0	\$0	\$0
10573	Sewer Grit Handling	\$50,000	\$13,680	\$30,723	\$0	\$0	\$0
10574	Rancho Facility Improvements	\$384,000	\$74,496	\$61,604	\$0	\$247,900	\$0
10579	Security Upgrades - JPA	\$32,000	\$0	\$18,244	\$6,044	\$19,800	\$0

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
10582	Tapia Balancing Pond Sealant Replacement	\$80,500	\$22,060	\$11,262	\$0	\$0	\$0
10587	Recycled Water Storage Study	\$721,644	\$174,716	\$546,928	\$1,750,000	\$1,750,000	\$1,850,000
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,338,638	\$12,366	\$360,326	\$94,054	\$1,060,000	\$8,106,000
10589	WIMS Software Implementation	\$32,350	\$25,740	\$0	\$0	\$0	\$0
10595	Tapia Primary Flow Diversion	\$44,000	\$0	\$0	\$0	\$44,000	\$0
10597	Tapia Electrical and Instrumentation Upgrades	\$137,250	\$0	\$0	\$35,560	\$172,810	\$66,000
10600	Tapia Water Reclamation Facility Reliability Improvements	\$100,000	\$0	\$100,000	\$132,000	\$132,000	\$132,000
10601	Rancho Reliability Improvements	\$100,000	\$0	\$64,400	\$96,400	\$96,400	\$132,000
10602	Miscellaneous RW Extension	\$106,000	\$0	\$6,921	\$399,780	\$399,780	\$131,400
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$98,264	\$0	\$98,264	\$646,600	\$646,600	\$329,800
10608	Rancho Amendment Bin and Conveyance Modification Project	\$0	\$0	\$0	\$776,500	\$776,500	\$0
10611	Tapia Duct Bank Infrastructure Upgrade	\$0	\$0	\$0	\$66,000	\$66,000	\$184,750
10617	Flow Meter Replacement - JPA Meters	\$0	\$0	\$0	\$25,849	\$25,849	\$0
10619	Summer Season 2013 TMDL Compliance	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000
10621	Recycled Water Tank Coating Evaluation and Repair	\$0	\$0	\$0	\$30,000	\$30,000	\$71,500
10622	Capri Tract w/o Lindero Greenbelt Recycled Water Improvements	\$0	\$0	\$0	\$431,000	\$431,000	\$0
10623	Hillcrest and Oak Park North Apartments Recycled Water Improvements	\$0	\$0	\$0	\$300,000	\$300,000	\$0
10624	Tapia Chemical Building Roof Replacement	\$0	\$0	\$0	\$55,000	\$55,000	\$0
10626	Process Air Improvements	\$0	\$0	\$0	\$1,797,400	\$1,797,400	\$1,873,600
60023	Tapia Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$469,920

Las Virgenes - Triunfo Joint Powers Authority

Working Capital Requirements

Capital Improvement Projects

FY15-16 through FY17-18

Job #	Title	Approved Appropriations	Prior Expenditures	Estimated Expenditures FY15-16	FY16-17 Appropriations	FY16-17 Working Capital Requirement	FY17-18 Appropriations
60024	Rancho Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$594,000
60045	Alice Stelle Recycled Water Main Extension Project	\$0	\$0	\$0	\$0	\$0	\$671,000
99911	Rancho Las Virgenes: FOG Receiving Facilities	\$0	\$0	\$0	\$0	\$0	\$25,000
Total CIP Budget		\$17,905,892	\$10,299,147	\$3,332,439	\$8,255,508	\$12,660,733	\$15,721,585

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2015-16 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
Recycled Water Conservation								
10587	Recycled Water Storage Study	\$546,928	30.0%	\$164,078	29.4%	\$48,239	70.6%	\$115,839
10588	Woodland Hills Golf Course RW Pipeline Extension	\$360,326	100.0%	\$360,326	29.4%	\$105,936	70.6%	\$254,390
10602	Miscellaneous RW Extension	\$6,921	100.0%	\$6,921	29.4%	\$2,035	70.6%	\$4,886
Total: Recycled Water Conservation				\$531,325		\$156,210		\$375,116
Recycled Water Replacement								
10418	Rehabilitation of 18" RW Pipe (Tapia/Mulholland Highway)	\$118,895	100.0%	\$118,895	29.4%	\$34,955	70.6%	\$83,940
10522	Reservoir #2 Improvements (Lining Cover)	\$187	100.0%	\$187	29.4%	\$55	70.6%	\$132
10540	Lost Hill Overpass Recycled Water Main Relocation	\$136,465	100.0%	\$136,465	29.4%	\$40,121	70.6%	\$96,344
Total: Recycled Water Replacement				\$255,547		\$75,131		\$180,416
Sanitation Construction								
10487	Construct 3rd Digester at Rancho	\$14,190	20.0%	\$2,838	29.4%	\$834	70.6%	\$2,004
10564	Centrate Equalization Tank	\$161,613	25.0%	\$40,403	29.4%	\$11,879	70.6%	\$28,525
10587	Recycled Water Storage Study	\$546,928	20.0%	\$109,386	29.4%	\$32,159	70.6%	\$77,226
Total: Sanitation Construction				\$152,627		\$44,872		\$107,755
Sanitation Replacement								
10487	Construct 3rd Digester at Rancho	\$14,190	80.0%	\$11,352	29.4%	\$3,337	70.6%	\$8,015
10513	Tapia Sluice Gate and Drive Replacement	\$8,053	100.0%	\$8,053	29.4%	\$2,368	70.6%	\$5,685
10520	SCADA System Communication Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10537	Raw Sludge Wet Well Mixing Improvements	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10538	Tapia Channel Mixing Improvements	\$1,106,241	100.0%	\$1,106,241	29.4%	\$325,235	70.6%	\$781,006
10551	Centrate System - New Pump Impellers	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10559	Manhole Rehabilitation, F2/F3 Line	\$2,495	100.0%	\$2,495	59.9%	\$1,495	40.1%	\$1,000

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
EXPENDITURE LISTING by FUND
FY 2015-16 ESTIMATED ACTUAL**

WORK ORDER NO.	PROJECT NAME / FUND	FY 2015-16 ESTIMATED EXPENDITURES	% OF TOTAL PROJECT	FY 2015-16 ALLOCATED EXPENDITURES	JOINT POWERS ALLOCATION			
					TSD SHARE		LVMWD SHARE	
					RATIO	AMOUNT	RATIO	AMOUNT
10560	Rancho: Rehabilitate Existing Centrate Line	\$175,390	100.0%	\$175,390	29.4%	\$51,565	70.6%	\$123,825
10562	Tapia Structural Repairs	\$238	100.0%	\$238	29.4%	\$70	70.6%	\$168
10563	Tapia Supplemental Carbon Study	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10564	Centrate Equalization Tank	\$161,613	75.0%	\$121,210	29.4%	\$35,636	70.6%	\$85,574
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$130,000	100.0%	\$130,000	29.4%	\$38,220	70.6%	\$91,780
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	\$30,723	100.0%	\$30,723	29.4%	\$9,033	70.6%	\$21,690
10574	Rancho Facility Improvements	\$61,604	100.0%	\$61,604	29.4%	\$18,112	70.6%	\$43,492
10579	Security Upgrades - JPA	\$18,244	100.0%	\$18,244	29.4%	\$5,364	70.6%	\$12,880
10582	Tapia Balancing Pond Sealant Replacement	\$11,262	100.0%	\$11,262	29.4%	\$3,311	70.6%	\$7,951
10587	Recycled Water Storage Study	\$546,928	50.0%	\$273,464	29.4%	\$80,398	70.6%	\$193,066
10589	WIMS Software Implementation	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10595	Tapia Primary Flow Diversion	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
10597	Tapia Electrical and Instrumentation Upgrades	\$0	100.0%	\$0	29.4%	\$0	70.6%	\$0
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	\$64,400	100.0%	\$64,400	29.4%	\$18,934	70.6%	\$45,466
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$98,264	100.0%	\$98,264	29.4%	\$28,890	70.6%	\$69,374
Total: Sanitation Replacement				\$2,392,940	\$704,285	\$1,688,654		
GRAND TOTAL				\$3,332,439	\$980,498	\$2,351,941		

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2016-17**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
Recycled Water Conservation							
10587	Recycled Water Storage Study	\$1,750,000	30.0%	\$525,000	29.4%	\$154,350	\$370,650
10588	Woodland Hills Golf Course RW Pipeline Extension	\$1,060,000	100.0%	\$1,060,000	29.4%	\$311,640	\$748,360
10602	Miscellaneous RW Extension	\$399,780	100.0%	\$399,780	29.4%	\$117,535	\$282,245
Total: Recycled Water Conservation				\$1,984,780		\$583,525	\$1,401,255
Recycled Water Replacement							
10540	Lost Hill Overpass Recycled Water Main Relocation	\$622,054	100.0%	\$622,054	29.4%	\$182,884	\$439,170
10621	Recycled Water Tank Coating Evaluation and Repair	\$30,000	100.0%	\$30,000	29.4%	\$8,820	\$21,180
10622	Capri Tract w/o Lindero Greenbelt Recycled Water Improve	\$431,000	100.0%	\$431,000	29.4%	\$126,714	\$304,286
10623	Hillcrest and Oak Park North Apartments Recycled Water Impr	\$300,000	100.0%	\$300,000	29.4%	\$88,200	\$211,800
Total: Recycled Water Replacement				\$1,383,054		\$406,618	\$976,436
Sanitation Construction							
10564	Centrate Equalization Tank	\$2,139,198	25.0%	\$534,800	29.4%	\$157,231	\$377,568
10587	Recycled Water Storage Study	\$1,750,000	20.0%	\$350,000	29.4%	\$102,900	\$247,100
10619	Summer Season 2013 TMDL Compliance	\$200,000	25.0%	\$50,000	29.4%	\$14,700	\$35,300
10626	Process Air Improvements	\$1,797,400	25.0%	\$449,350	29.4%	\$132,109	\$317,241
Total: Sanitation Construction				\$1,384,150		\$406,940	\$977,210
Sanitation Replacement							
10513	Tapia Sluice Gate and Drive Replacement	\$529,284	100.0%	\$529,284	29.4%	\$155,609	\$373,675
10520	SCADA System Communication Upgrades	\$60,653	100.0%	\$60,653	29.4%	\$17,832	\$42,821
10537	Raw Sludge Wet Well Mixing Improvements	\$149,000	100.0%	\$149,000	29.4%	\$43,806	\$105,194
10551	Centrate System - New Pump Impellers	\$35,000	100.0%	\$35,000	29.4%	\$10,290	\$24,710

**LAS VIRGENES - TRIUNFO JOINT POWERS AUTHORITY
CAPITAL IMPROVEMENT PROJECTS
WORKING CAPITAL REQUIREMENT by FUND
FY 2016-17**

WORK ORDER NO.	PROJECT NAME/FUND	FY 2016-17 PROJECT REQUIREMENTS	% OF TOTAL PROJECT	FY 2016-17 ALLOCATED REQUIREMENT	JOINT POWERS		NET LVMWD REQUIREMENTS
					TSD SHARE		
					RATIO	AMOUNT	
10559	Manhole Rehabilitation, F2/F3 Line	\$289,005	100.0%	\$289,005	59.9%	\$173,114	\$115,891
10564	Centrate Equalization Tank	\$2,139,198	75.0%	\$1,604,399	29.4%	\$471,693	\$1,132,705
10565	Rancho Las Virgenes Digester Cleaning and Repair	\$198,000	100.0%	\$198,000	29.4%	\$58,212	\$139,788
10567	Programmable Logic Controller Upgrades	\$387,500	100.0%	\$387,500	29.4%	\$113,925	\$273,575
10574	Rancho Facility Improvements	\$247,900	100.0%	\$247,900	29.4%	\$72,883	\$175,017
10579	Security Upgrades - JPA	\$19,800	100.0%	\$19,800	29.4%	\$5,821	\$13,979
10587	Recycled Water Storage Study	\$1,750,000	50.0%	\$875,000	29.4%	\$257,250	\$617,750
10595	Tapia Primary Flow Diversion	\$44,000	100.0%	\$44,000	29.4%	\$12,936	\$31,064
10597	Tapia Electrical and Instrumentation Upgrades	\$172,810	100.0%	\$172,810	29.4%	\$50,806	\$122,004
10600	Tapia Water Reclamation Facility Reliability Improvements	\$132,000	100.0%	\$132,000	29.4%	\$38,808	\$93,192
10601	Rancho Reliability Improvements	\$96,400	100.0%	\$96,400	29.4%	\$28,342	\$68,058
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	\$646,600	100.0%	\$646,600	29.4%	\$190,100	\$456,500
10608	Rancho Amendment Bin and Conveyance Modification Project	\$776,500	100.0%	\$776,500	29.4%	\$228,291	\$548,209
10611	Tapia Duct Bank Infrastructure Upgrade	\$66,000	100.0%	\$66,000	29.4%	\$19,404	\$46,596
10617	Flow Meter Replacement - JPA Meters	\$25,849	100.0%	\$25,849	29.4%	\$7,600	\$18,249
10619	Summer Season 2013 TMDL Compliance	\$200,000	75.0%	\$150,000	29.4%	\$44,100	\$105,900
10624	Tapia Chemical Building Roof Replacement	\$55,000	100.0%	\$55,000	29.4%	\$16,170	\$38,830
10626	Process Air Improvements	\$1,797,400	75.0%	\$1,348,050	29.4%	\$396,327	\$951,723
Total: Sanitation Replacement				\$7,908,750	\$2,413,319	\$5,495,431	
GRAND TOTAL				\$12,660,733	\$3,810,402	\$8,850,331	

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	2015-16	2015-16	2016-17	2017-18
		Adopted Budget	Estimated Actual	Proposed Budget	Proposed Budget
Program Expenses					
701230.6602	School Education	15,302	20,075	15,540	15,765
101900.6602	School Education - 100% LVMWD	214,013	185,435	203,684	214,514
751840.6602	School Education - 100% JPA	8,393	8,272	9,915	11,975
	Total Expenses	\$ 237,708	\$ 213,782	\$ 229,139	\$ 242,254

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	2015-16 Adopted Budget	2015-16 Estimated Actual	2016-17 Proposed Budget	2017-18 Proposed Budget
	Program Expenses				
701230.6604	Public Education	309,581	197,567	200,084	200,817
101900.6604	Public Education - 100% LVMWD	222,887	197,097	229,808	233,793
751840.6604	Public Education - 100% JPA	67,398	64,891	67,634	71,835
	Total Expenses	\$ 599,866	\$ 459,555	\$ 497,526	\$ 506,445

PROGRAM DESCRIPTION

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

701230.6604 Includes community outreach (\$15,000); events and activities; printing and production of customer newsletters; 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	2015-16	2015-16	2016-17	2017-18
		Adopted Budget	Estimated Actual	Proposed Budget	Proposed Budget
Program Expenses					
701230.6606	Community Group Outreach	28,672	7,328	13,406	14,606
101900.6606	Comm'ty Group Outreach - 100% LVMWD	8,121	7,383	8,096	8,164
751840.6606	Community Group Outreach - 100% JPA	10,195	4,958	5,015	6,525
	Total Expenses	\$ 46,988	\$ 19,669	\$ 26,517	\$ 29,295

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

		2015-16 Adopted Budget	2015-16 Estimated Actual	2016-17 Proposed Budget	2016-17 Proposed Budget
ACCT #	DESCRIPTION				
	Program Expenses				
701230.6608	Intergovernmental Coordination	19,544	18,018	16,499	17,909
101900.6608	Intergov'tal Coord'n - 100% LVMWD	13,798	4,584	10,284	10,469
751840.6608	Intergov'tal Coord'n - 100% JPA	10,712	2,500	10,342	10,618
	Total Expenses	\$ 44,054	\$ 25,102	\$ 37,125	\$ 38,996

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.

Las Virgenes Municipal Water District

FY 2016-17 Budget Planning Calendar

Date Scheduled	Date Completed	BM - Board Meeting	BW - Board Workshop
1/19/2016	1/19/2016		Budget Kickoff Meeting Distribute Budget Manual YTD reports through December available Review Tactical Actions and Activities, including Goals, Objectives, and Performance measures
1/26/2016	1/26/2016	BM	Budget Process review - distribute Budget Planning Calendar
1/26/2016	1/26/2016	BM	Propose 2 year budget
1/26/2016	1/26/2016	BM	Financial Status Report - Second Quarter
2/1/2016	2/1/2016	BM	JPA Budget Process review - distribute Budget Planning Calendar
2/1/2016	2/1/2016	BM	Financial Status Report JPA - Second Quarter
2/1/2016	2/1/2016	BM	IIP Review - JPA
2/9/2016	2/9/2016	BM	IIP to LV Board for review
2/10/2016	2/10/2016		JPA Budget submissions from TSD due to Administering Agent
2/22/2016	2/22/2016		FY2015-16 estimated actuals/FY2016-17 proposed budget and FY2017-18 proposed budget to Accounting, including CIP project budgets
2/22/2016	2/22/2016		Line item explanations to Accounting
2/25/2016	2/29/2016		Draft budgets (LV & JPA) to departments
3/7/2016	3/7/2016	BW	Budget Workshop - JPA
3/7/2016	3/7/2016		Dept comments on drafts back to Accounting, including CIP budget comments
3/17/2016	3/22/2016		Drafts to Departments, GM & TSD staff Figures ready for Working Capital schedule
3/22/2016	3/22/2016	BW	Budget Workshop Review Staffing requirements Discuss funding of OPEB liability
3/29/2016-3/31/2016	4/4/2016-4/7/2016		Meetings with GM/Department staff, TSD staff
4/11/2016	4/12/2016		Budget Letter, Goals, Objectives due to Accounting
4/11/2016	4/12/2016		Final Department changes to Accounting, including CIP changes
4/14/2016	4/14/2016		Distribute Preliminary Budgets (LV & JPA)
4/26/2016	4/26/2026 4/18/2016	BM	Financial Status Report - 3rd Quarter LV Preliminary Budget to Board
5/2/2016	5/11/2016 5/11/2016	BM	Financial Status Report JPA - Third Quarter JPA Preliminary Budget to Board
5/9/2016	5/18/2016		Final changes to Accounting, including CIP - Typos/error correction only Figures ready for Working Capital schedule
5/12/2016	5/26/2016		Final drafts to General Manager
5/24/2016	6/14/2016	BM	LV Budget Adoption
6/6/2016	6/6/2016	BM	JPA Budget Adoption

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. 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. In August 2015, the District held a rate workshop to consider rate adjustments proposed by RFC. In October 2015 a public hearing was held and changes to potable water, recycled water, and sanitation service rates through the year 2020 was approved. In addition to increasing rates to meet current and projected costs of operating, maintaining, repairing and upgrading the potable water, recycled water, and sanitation systems; the District also adopted a budget-based rate structure for potable water.

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 declined by more than 25% from 2013 to 2015. Using demand patterns from previous drought cycles, the demand is expected to rebound in FY2016-17 by 2.9% and by 2.7% in FY2017-18, 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. Annual changes in Recycled water demand follows a very similar pattern as Potable water.

Las Virgenes Municipal Water District

Potable Water Demands & MWD Supply Costs

Description	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Water Customer Demands & Supply Requirements							
Customer Metered Sales (AF/Year)	16,368	16,843	17,298	17,799	18,315	18,847	19,393
Estimated Unbilled Water	5.6%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%
Subtotal Water Supply Needs	17,285	17,921	18,405	18,938	19,488	20,053	20,634
Recycled Water System Supplemer	400	268	268	268	268	268	268
Plus Tank Inventories	0	0	0	0	0	0	0
Plus LV Reservoir Filling	100	1,530	1,420	1,370	1,340	1,240	1,380
Less LV Reservoir Draw	(1,000)	(1,530)	(1,420)	(1,370)	(1,340)	(1,240)	(1,380)
Less Non-MWD Supplies (a)	(123)	(126)	(130)	(132)	(135)	(138)	(141)
MWD Purchases (AF)	16,662	18,063	18,543	19,074	19,621	20,183	20,761
MWD Water Purchase Units							
Tier 1 Annnal Limit (Calendar Year)	24,358	24,358	24,358	24,358	24,358	24,358	24,358
Water Supply (AF per year)	16,662	18,063	18,543	19,074	19,621	20,183	20,761
Tier 1	16,662	18,063	18,543	19,074	19,621	20,183	20,761
Tier 2	0	0	0	0	0	0	0
MWD Unit Rates (\$/AF) - Annualized Weighted Average							
System Access Rate (SAR)	\$258	\$271	\$293	\$307	\$326	\$344	\$368
Water Stewardship	\$41	\$45	\$53	\$57	\$59	\$60	\$61
System Power	\$131	\$132	\$127	\$137	\$152	\$168	\$182
Water Transfer/Delta Surcharge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge	\$344	\$334	\$316	\$318	\$313	\$301	\$289
Total Unit Rate	\$773	\$783	\$789	\$819	\$850	\$874	\$899
Tier 1 Supply Rate (\$/AF)	\$157	\$174	\$204	\$211	\$219	\$231	\$241
Tier 2 Supply Rate (\$/AF)	\$290	\$292	\$295	\$295	\$295	\$295	\$295
Cap Reserv Charge (CRC, \$/cfs)	\$11,000	\$9,450	\$8,350	\$8,850	\$9,150	\$9,500	\$9,850
MWD Supply Charges							
Variable Charges	\$15,505,478	\$17,282,496	\$18,420,290	\$19,651,980	\$20,970,607	\$22,298,884	\$23,672,093
Treated Water Fixed Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capacity Reservation Charge	\$492,115	\$435,645	\$384,935	\$407,985	\$421,815	\$437,950	\$454,085
Readiness to Serve Charge	\$1,620,367	\$1,464,459	\$1,398,355	\$1,439,034	\$1,479,714	\$1,545,818	\$1,647,516
Total MWD Charges	\$17,617,960	\$19,182,600	\$20,203,580	\$21,498,999	\$22,872,136	\$24,282,652	\$25,773,694
Reservoir Filling	(\$105,739)	(\$1,624,851)	(\$1,547,193)	(\$1,411,484)	(\$1,432,198)	(\$1,370,012)	(\$1,573,480)
Reservoir Draw (\$/AF)	\$802	\$877	\$960	\$1,018	\$949	\$1,003	\$1,053
Reservoir Draw	801,760	1,342,388	1,363,381	1,394,297	1,271,660	1,243,720	1,453,140
Ventura Co Water Works	281,000	298,115	323,792	394,095	426,228	457,476	491,008
City of Simi Valley	63,000	64,158	71,802	92,752	98,054	103,642	113,758
Net Purchased Expense	18,657,981	19,262,410	20,415,362	21,968,660	23,235,880	24,717,479	26,258,120
Reservoir Adjustment	\$328,841	\$150,686	\$159,275	\$168,354	\$177,950	\$188,093	\$197,498
Total Cost of Water	\$18,986,822	\$19,413,096	\$20,574,637	\$22,137,014	\$23,413,830	\$24,905,572	\$26,455,618

MWD Water Supply Rates

Description	CY 2014	CY 2015	CY 2016	CY 2017 Est. (a)	CY 2018 Est. (a)	CY 2019 Est. (a)	CY 2020 Est. (a)	CY 2021 Est. (a)
Calendar Year Rates								
Tier 1 Supply Rate (\$/AF)	\$148	\$158	\$156	\$201	\$209	\$214	\$226	\$238
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$290	\$295	\$295	\$295	\$295	\$295
System Access Rate (SAR, \$/AF)	\$243	\$257	\$259	\$289	\$299	\$320	\$335	\$358
Water Stewardship Rate (\$/AF)	\$41	\$41	\$41	\$52	\$55	\$59	\$60	\$61
System Power Rate (\$/AF)	\$161	\$126	\$138	\$124	\$132	\$145	\$162	\$178
Water Transfer/Delta Surcharge (\$/AF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge (\$/AF)	\$297	\$341	\$348	\$313	\$320	\$315	\$309	\$289
Treated Water Fixed Charge (\$M)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cap Reservation Charge (CRC, \$/cfs)	\$8,600	\$11,100	\$10,900	\$8,000	\$8,700	\$9,000	\$9,300	\$9,700
RTS Revenues (\$M, b)	\$166	\$158	\$153	\$135	\$140	\$143	\$148	\$156

Fiscal Year-based Rates	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Tier 1 Supply Rate (\$/AF)	\$153	\$157	\$174	\$204	\$211	\$219	\$231
Tier 2 Supply Rate (\$/AF)	\$290	\$290	\$292	\$295	\$295	\$295	\$295
System Access Rate (SAR, \$/AF)	\$249	\$258	\$271	\$293	\$307	\$326	\$344
Water Stewardship Rate (\$/AF)	\$41	\$41	\$45	\$53	\$57	\$59	\$60
System Power Rate (\$/AF)	\$145	\$131	\$132	\$127	\$137	\$152	\$168
Water Transfer/Delta Surcharge (\$/AF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Surcharge (\$/AF)	\$317	\$344	\$334	\$316	\$318	\$313	\$301
Treated Water Fixed Charge (\$M)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cap Reservation Charge (CRC, \$/cfs)	\$9,850	\$11,000	\$9,450	\$8,350	\$8,850	\$9,150	\$9,500
RTS Revenues (\$M, b)	\$162	\$156	\$144	\$138	\$142	\$146	\$152

Source: The Metropolitan Water District of Southern California

All rates are per Acre-foot

a. The estimate of 2017 through 2026 from MWD Ten-Year Financial Forecast, 2/9/2016 Board Meeting

b. RTS: Readiness to Serve. Values are shown as the total MWDSC charge in millions.

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 normally 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. In response to the Governor's executive order in 2015 to reduce potable water usage, the District was mandated by the State Water Resources Control Board to reduce its potable water use by 36%. Future water demand is expected to increase modestly in each of the two budget years.

In January 2016 the District implanted a budget-based rate structure. Individual customer water budgets promote an efficiency ethic to promote water conservation and provide long-term financial stability for the District. The rates also included increases needed to meet the ongoing costs of providing safe, reliable water service.

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. Recycled water demand is projected to mirror the annual demand pattern forecast for Potable water use. The rates implemented in January 2016 also include an annual increase of 2% to offset projected operating costs and capital improvements.

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 0.2% for FY 2016-17 and for FY 2017-18. The rates implemented in January 2016 also include an annual increase of 2% to offset projected operating costs and capital improvements.

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 normally based on the prior three years' average demand. For FY 2016-17 and FY 2017-18, the JPA is projecting sales increasing equal to the increases in Potable water demand. 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		<u>FY15-16 Budget</u>	<u>FY15-16 Est Act</u>	<u>FY16-17 Projected</u>	<u>FY17-18 Projected</u>
4215	Calabasas	625,214	673,000	724,000	752,000
4220	LV Valley	294,687	288,000	308,000	322,000
4225	Cib-MWD	1,397,270	1,350,000	1,400,000	1,384,000
4230	Western	<u>2,448,640</u>	<u>2,083,000</u>	<u>2,280,000</u>	<u>2,334,000</u>
	Total	<u><u>4,765,811</u></u>	<u><u>4,394,000</u></u>	<u><u>4,712,000</u></u>	<u><u>4,792,000</u></u>

Acre Feet Billed		<u>FY15-16 Budget</u>	<u>FY15-16 Est Act</u>	<u>FY16-17 Projected</u>	<u>FY17-18 Projected</u>
4215	Calabasas	537	608	625	642
4220	LV Valley	280	282	290	298
4225	Cib-MWD	1,255	1,181	1,216	1,249
4230	Western	<u>2,446</u>	<u>2,267</u>	<u>2,330</u>	<u>2,393</u>
	Total	<u><u>4,518</u></u>	<u><u>4,338</u></u>	<u><u>4,461</u></u>	<u><u>4,582</u></u>

Summary of Sanitation Revenues (130000)

	<u>FY15-16 Budget</u>	<u>FY15-16 Est. ERUs</u>	<u>FY15-16 Est. Actual</u>	<u>FY16-17 Est. ERUs</u>	<u>FY16-17 Projected</u>	<u>FY17-18 Est. ERUs</u>	<u>FY17-18 Projected</u>
SF RES	\$ 10,108,000	15,700	\$ 9,809,000	15,716	\$ 10,016,000	15,732	\$ 10,226,000
MF RES	\$ 2,920,000	6,878	\$ 3,150,000	6,888	\$ 3,217,000	6,902	\$ 3,288,000
COMM	\$ 3,810,000	4,307	\$ 3,957,000	4,332	\$ 4,060,000	4,357	\$ 4,165,000
	<u>\$ 16,838,000</u>	<u>26,885</u>	<u>\$ 16,916,000</u>	<u>26,937</u>	<u>\$ 17,293,000</u>	<u>26,991</u>	<u>\$ 17,679,000</u>

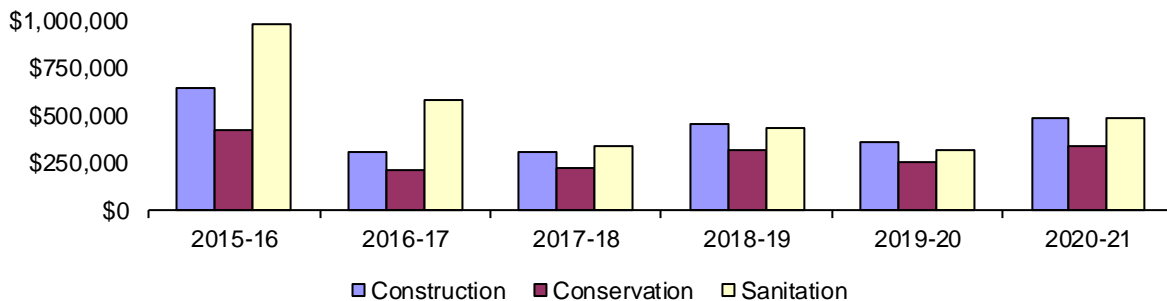
CAPACITY FEES

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.

Anticipated Capacity Fee Revenue

	Construction	Conservation	Sanitation	Totals
2015-16	\$644,183.96	\$418,686.00	\$973,350.00	\$2,036,219.96
2016-17	\$305,950.00	\$214,512.00	\$577,900.00	\$1,098,362.00
2017-18	\$307,400.00	\$215,523.00	\$337,800.00	\$860,723.00
2018-19	\$448,050.00	\$314,138.00	\$435,200.00	\$1,197,388.00
2019-20	\$352,350.00	\$247,039.00	\$311,400.00	\$910,789.00
2020-21	\$478,500.00	\$335,490.00	\$478,100.00	\$1,292,090.00
	\$2,536,433.96	\$1,745,388.00	\$3,113,750.00	\$7,395,571.96



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 current budget.

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.

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.

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2015-16 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	673,301	4,824	678,125	357,805	183,123	6,150	131,047	678,125
General Manager-100% LVMWD	250,940	(11,650)	239,290	-	245,511	-	(6,221)	239,290
Board of Directors	239,071	-	239,071	-	246,029	-	(6,958)	239,071
Board of Directors & GM	1,163,312	(6,826)	1,156,486	357,805	674,663	6,150	117,868	1,156,486
RCPO Administration	344,074	-	344,074	181,549	30,883	-	131,642	344,074
Customer Service Admin	411,133	-	411,133	-	-	-	411,133	411,133
Customer Service Operations	1,301,297	436,641	1,737,938	-	2,203,018	9,274	(474,355)	1,737,938
Meter Service	592,587	-	592,587	-	752,973	-	(160,386)	592,587
Customer Service Programs	271,522	9,648	281,170	-	423,041	-	(141,871)	281,170
Resource/Watershed Conservation	151,227	4,824	156,051	-	280,193	18,077	(142,219)	156,051
Public Information	419,627	-	419,627	221,413	64,972	9,824	123,418	419,627
RCPO	3,491,467	451,113	3,942,580	402,962	3,755,080	37,175	(252,638)	3,942,580
Facilities & Operations Admin	483,814	4,824	488,638	257,825	301,585	45,652	(116,424)	488,638
Facilities Maint/Const Admin	154,453	3,382	157,835	83,280	113,607	17,198	(56,250)	157,835
Electrical	163,366	43,416	206,782	109,107	158,247	653	(61,225)	206,782
Maintenance	229,636	72,459	302,095	159,398	89,219	-	53,478	302,095
Building 8 Maintenance	433,593	-	433,593	228,780	-	-	204,813	433,593
Building 7 Maintenance	180,907	(180,907)	-	1	77,506	-	(77,507)	-
Construction	95,340	130,444	225,784	119,132	176,079	-	(69,427)	225,784
Fleet Maintenance	497,314	(497,314)	-	-	-	-	-	-
Water Administration	66,547	1,442	67,989	35,874	61,633	-	(29,518)	67,989
Water Treatment & Production	277,011	82,106	359,117	189,485	239,143	-	(69,511)	359,117
Reclamation Administration	486,117	4,824	490,941	259,040	-	-	231,901	490,941
Laboratory	515,693	(515,693)	-	-	422,673	-	(422,673)	-
Wastewater Treatment Facility	112,176	19,296	131,472	69,370	131,869	-	(69,767)	131,472
Composting Facility	128,984	19,296	148,280	78,239	157,240	-	(87,199)	148,280
Planning & Technical Services	595,100	(59,916)	535,185	282,385	137,618	400,014	(284,833)	535,185
Facilities & Operations	4,420,051	(872,341)	3,547,711	1,871,916	2,066,419	463,517	(854,142)	3,547,711
Finance & Administration Admin	1,037,463	-	1,037,463	547,408	229,919	-	260,136	1,037,463
Information Systems	1,206,300	(289,844)	916,456	500,827	138,248	20,904	256,477	916,456
Human Resources	1,234,346	-	1,234,346	651,291	148,656	22,478	411,921	1,234,346
Finance & Accounting	1,139,765	-	1,139,765	601,389	433,806	44,194	60,376	1,139,765
Finance & Administration	4,617,874	(289,844)	4,328,030	2,300,915	950,629	87,576	988,910	4,328,030
Total Allocated G&A Costs	13,692,704	(717,898)	12,974,806	4,933,598	7,446,791	594,418	(1)	12,974,806
Direct Allocations								
Allocated Laboratory Expenses				351,978	173,363	-	-	525,341
Allocated Ops Bldg Expenses				90,453	90,454	-	-	180,907
Allocated Legal Expenses				-	11,650	-	-	11,650
Total Direct Allocations				442,431	275,467	-	-	717,898
Total all Allocated Costs				5,376,029	7,722,258	594,418	(1)	13,692,704

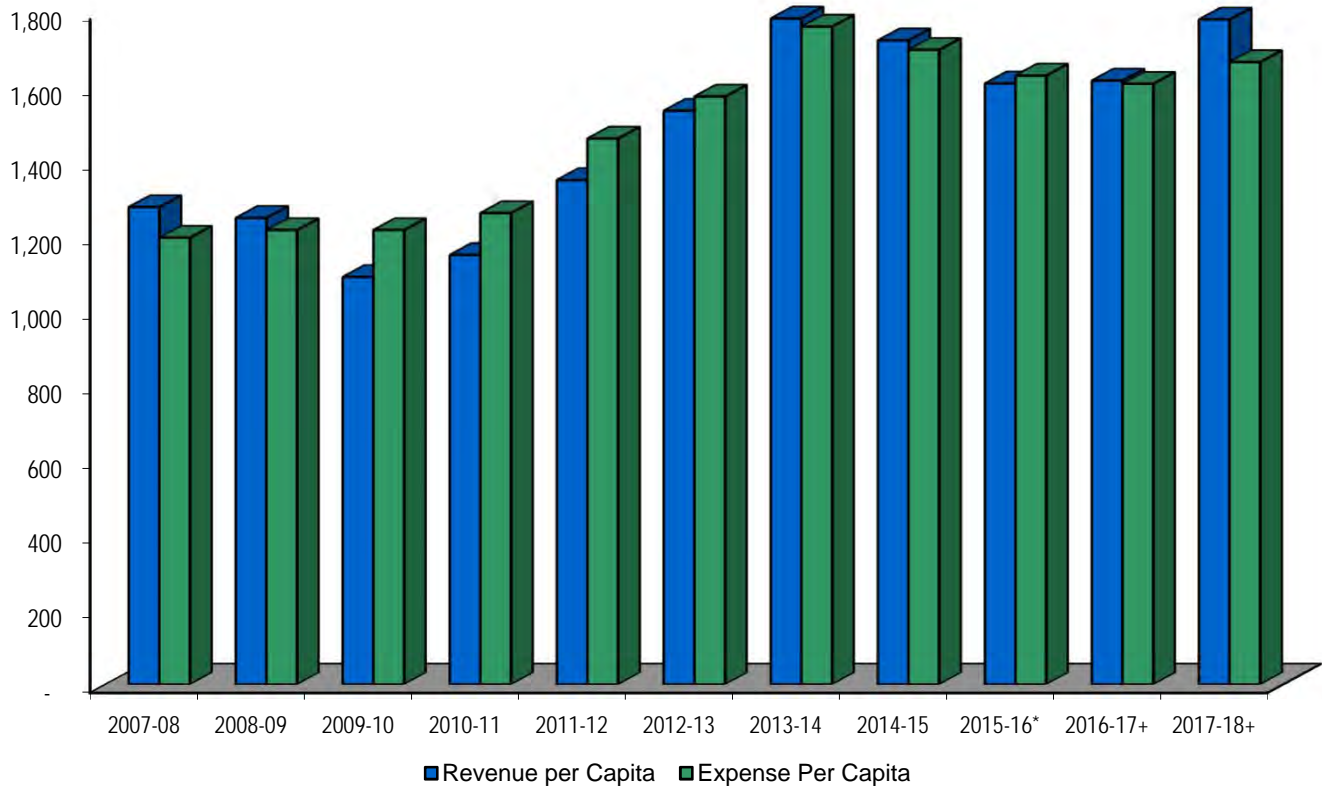
**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2016-17 Budget**

	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	738,531	6,038	744,569	398,887	192,125	10,040	143,517	744,569
General Manager-100% LVMWD	295,719	(50,000)	245,719	-	250,098	-	(4,379)	245,719
Board of Directors	287,249	-	287,249	-	294,768	-	(7,519)	287,249
Board of Directors & GM	1,321,499	(43,962)	1,277,537	398,887	736,991	10,040	131,619	1,277,537
RCPO Administration	398,488	-	398,488	213,479	33,757	-	151,252	398,488
Customer Service Admin	272,428	-	272,428	-	-	-	272,428	272,428
Customer Service Operations	1,493,686	454,385	1,948,071	-	2,378,844	16,177	(446,950)	1,948,071
Meter Service	1,173,913	-	1,173,913	-	1,344,212	-	(170,299)	1,173,913
Customer Service Programs	214,827	11,950	226,777	-	361,170	-	(134,393)	226,777
Resource/Watershed Conservation	353,689	6,038	359,727	-	444,405	49,379	(134,057)	359,727
Public Information	508,287	-	508,287	272,301	75,523	16,708	143,755	508,287
RCPO	4,415,318	472,373	4,887,691	485,780	4,637,911	82,264	(318,264)	4,887,691
Facilities & Operations Admin	495,297	6,038	501,335	268,578	304,142	67,348	(138,733)	501,335
Facilities Maint/Const Admin	164,383	4,214	168,597	90,321	103,657	22,953	(48,334)	168,597
Electrical	198,936	35,912	234,848	125,812	161,465	4,638	(57,067)	234,848
Maintenance	156,734	119,811	276,545	148,152	116,266	280	11,847	276,545
Building 8 Maintenance	438,534	-	438,534	234,932	-	-	203,602	438,534
Building 7 Maintenance	191,131	(191,131)	-	1	73,825	-	(73,826)	-
Construction	74,071	155,723	229,794	123,106	152,963	-	(46,275)	229,794
Fleet Maintenance	628,932	(628,932)	-	-	-	-	-	-
Water Administration	70,484	1,761	72,245	38,703	56,882	-	(23,340)	72,245
Water Treatment & Production	229,010	101,824	330,834	177,235	241,075	370	(87,846)	330,834
Reclamation Administration	494,480	11,950	506,430	271,305	-	-	235,125	506,430
Laboratory	581,041	(581,041)	-	-	464,323	-	(464,323)	-
Wastewater Treatment Facility	59,345	23,899	83,244	44,596	96,774	-	(58,126)	83,244
Composting Facility	117,245	29,937	147,182	78,848	165,865	-	(97,531)	147,182
Planning & Technical Services	806,688	(71,555)	735,133	393,826	90,267	609,848	(358,808)	735,133
Facilities & Operations	4,706,311	(981,590)	3,724,721	1,995,415	2,027,504	705,437	(1,003,635)	3,724,721
Finance & Administration Admin	1,051,633	-	1,051,633	563,383	234,704	-	253,546	1,051,633
Information Systems	1,820,758	(280,943)	1,539,815	824,910	203,998	45,129	465,778	1,539,815
Human Resources	1,380,100	-	1,380,100	739,349	167,959	37,156	435,636	1,380,100
Finance & Accounting	1,256,775	-	1,256,775	673,281	480,757	67,418	35,319	1,256,775
Finance & Administration	5,509,266	(280,943)	5,228,323	2,800,923	1,087,418	149,703	1,190,279	5,228,323
Total Allocated G&A Costs	15,952,394	(834,122)	15,118,272	5,681,005	8,489,824	947,444	(1)	15,118,272
Direct Allocations								
Allocated Laboratory Expenses				397,304	195,687	-	-	592,991
Allocated Ops Bldg Expenses				95,565	95,566	-	-	191,131
Allocated Legal Expenses				-	50,000	-	-	50,000
Total Direct Allocations				492,869	341,253	-	-	834,122
Total all Allocated Costs				6,173,874	8,831,077	947,444	(1)	15,952,394

**Las Virgenes Municipal Water District
Summary of Allocated Internal Service Costs
FY 2017-18 Budget**

				Cost Recipient				
	Total Costs	Direct Allocations	Allocated G&A Costs	JPA	Total LVMWD Operations	Capital Projects	Internal G&A Allocated/ (Received)	Total Allocations
Central Service Provider								
General Manager	765,268	6,377	771,645	414,374	198,640	10,470	148,161	771,645
General Manager-100% LVMWD	309,388	(50,000)	259,388	-	263,962	-	(4,574)	259,388
Board of Directors	245,230	-	245,230	-	252,824	-	(7,594)	245,230
Board of Directors & GM	1,319,886	(43,623)	1,276,263	414,374	715,426	10,470	135,993	1,276,263
RCPO Administration	407,888	-	407,888	219,037	34,405	-	154,446	407,888
Customer Service Admin	323,014	-	323,014	-	-	-	323,014	323,014
Customer Service Operations	1,545,408	475,094	2,020,502	-	2,491,833	16,998	(488,329)	2,020,502
Meter Service	1,196,213	-	1,196,213	-	1,372,494	-	(176,281)	1,196,213
Customer Service Programs	222,004	12,621	234,625	-	380,053	-	(145,428)	234,625
Resource/Watershed Conservation	370,180	6,377	376,557	-	459,936	54,110	(137,489)	376,557
Public Information	507,892	-	507,892	272,741	76,085	17,012	142,054	507,892
RCPO	4,572,599	494,092	5,066,691	491,778	4,814,806	88,120	(328,013)	5,066,691
Facilities & Operations Admin	505,928	6,377	512,305	275,109	309,412	69,247	(141,463)	512,305
Facilities Maint/Const Admin	168,520	4,450	172,970	92,886	105,858	23,692	(49,466)	172,970
Electrical	192,366	37,929	230,295	123,670	161,481	4,667	(59,523)	230,295
Maintenance	160,032	126,539	286,571	153,890	119,303	287	13,091	286,571
Building 8 Maintenance	445,676	-	445,676	239,331	-	-	206,345	445,676
Building 7 Maintenance	170,821	(170,821)	-	1	75,428	-	(75,429)	-
Construction	76,469	164,467	240,936	129,384	159,641	-	(48,089)	240,936
Fleet Maintenance	664,249	(664,249)	-	-	-	-	-	-
Water Administration	72,257	1,860	74,117	39,801	58,217	-	(23,901)	74,117
Water Treatment & Production	228,697	107,542	336,239	180,561	245,174	376	(89,872)	336,239
Reclamation Administration	506,006	12,621	518,627	278,505	-	-	240,122	518,627
Laboratory	601,388	(601,388)	-	-	476,466	-	(476,466)	-
Wastewater Treatment Facility	61,818	25,241	87,059	46,750	100,356	-	(60,047)	87,059
Composting Facility	121,311	31,618	152,929	82,123	170,526	-	(99,720)	152,929
Planning & Technical Services	838,535	(74,079)	764,456	410,516	93,531	631,862	(371,453)	764,456
Facilities & Operations	4,814,073	(991,893)	3,822,180	2,052,527	2,075,393	730,131	(1,035,871)	3,822,180
Finance & Administration Admin	1,092,381	-	1,092,381	586,612	243,414	-	262,355	1,092,381
Information Systems	1,846,879	(293,406)	1,553,473	834,224	206,050	46,071	467,128	1,553,473
Human Resources	1,454,319	-	1,454,319	780,976	174,406	38,995	459,942	1,454,319
Finance & Accounting	1,305,510	-	1,305,510	701,069	495,895	70,081	38,465	1,305,510
Finance & Administration	5,699,089	(293,406)	5,405,683	2,902,881	1,119,765	155,147	1,227,890	5,405,683
Total Allocated G&A Costs	16,405,647	(834,830)	15,570,817	5,861,560	8,725,390	983,868	(1)	15,570,817
Direct Allocations								
Allocated Laboratory Expenses				411,386	202,623	-	-	614,009
Allocated Ops Bldg Expenses				85,410	85,411	-	-	170,821
Allocated Legal Expenses				-	50,000	-	-	50,000
Total Direct Allocations				496,796	338,034	-	-	834,830
Total all Allocated Costs				6,358,356	9,063,424	983,868	(1)	16,405,647

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Potable Water Revenue/Operating Expense Per Capita**



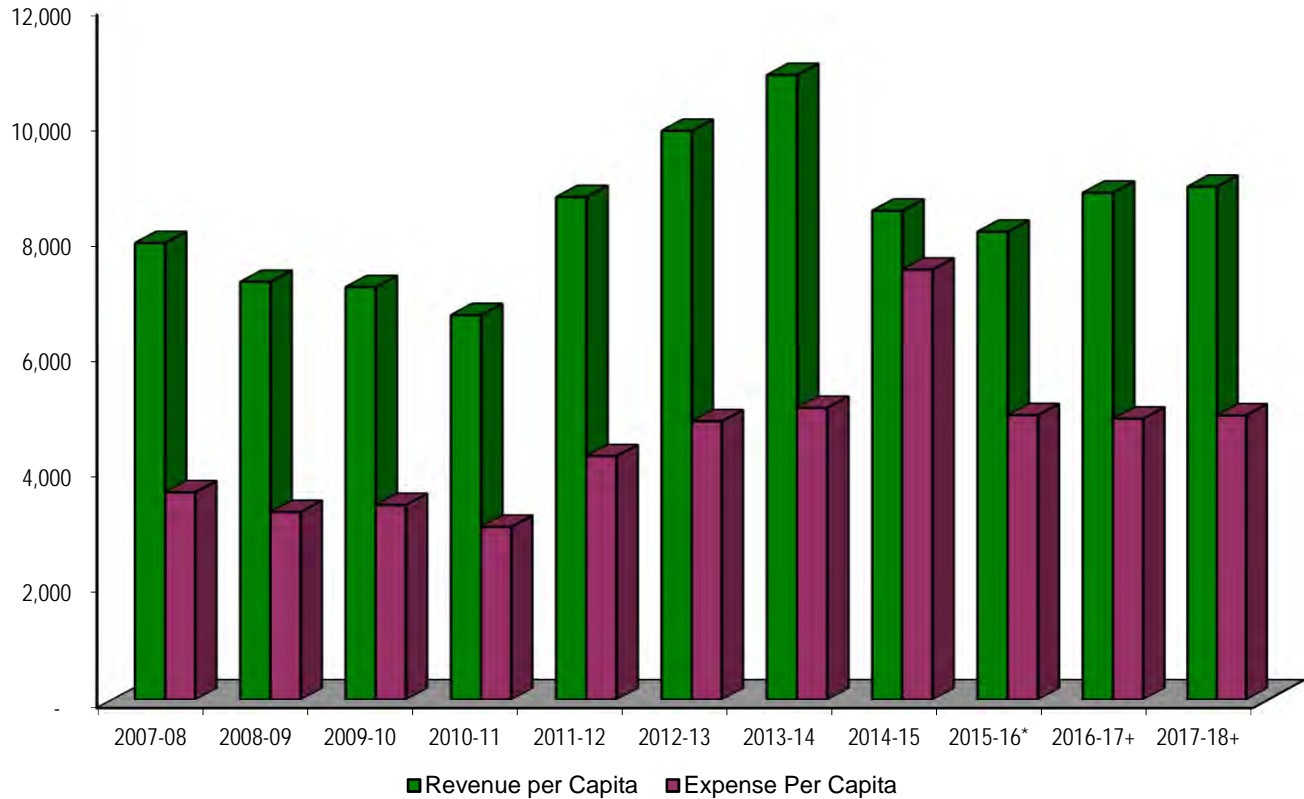
Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2007-08	20,255	25,828	1,275	24,170	1,193
2008-09	20,308	25,308	1,246	24,648	1,214
2009-10	20,259	22,050	1,088	24,591	1,214
2010-11	20,240	23,220	1,147	25,487	1,259
2011-12	19,854	26,753	1,347	28,955	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	19,935	34,306	1,721	33,800	1,696
2015-16*	19,993	32,104	1,606	32,527	1,627
2016-17+	20,050	32,353	1,614	32,178	1,605
2017-18+	20,108	35,730	1,777	33,440	1,663

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Recycled Water Revenue/Operating Expense Per Capita**



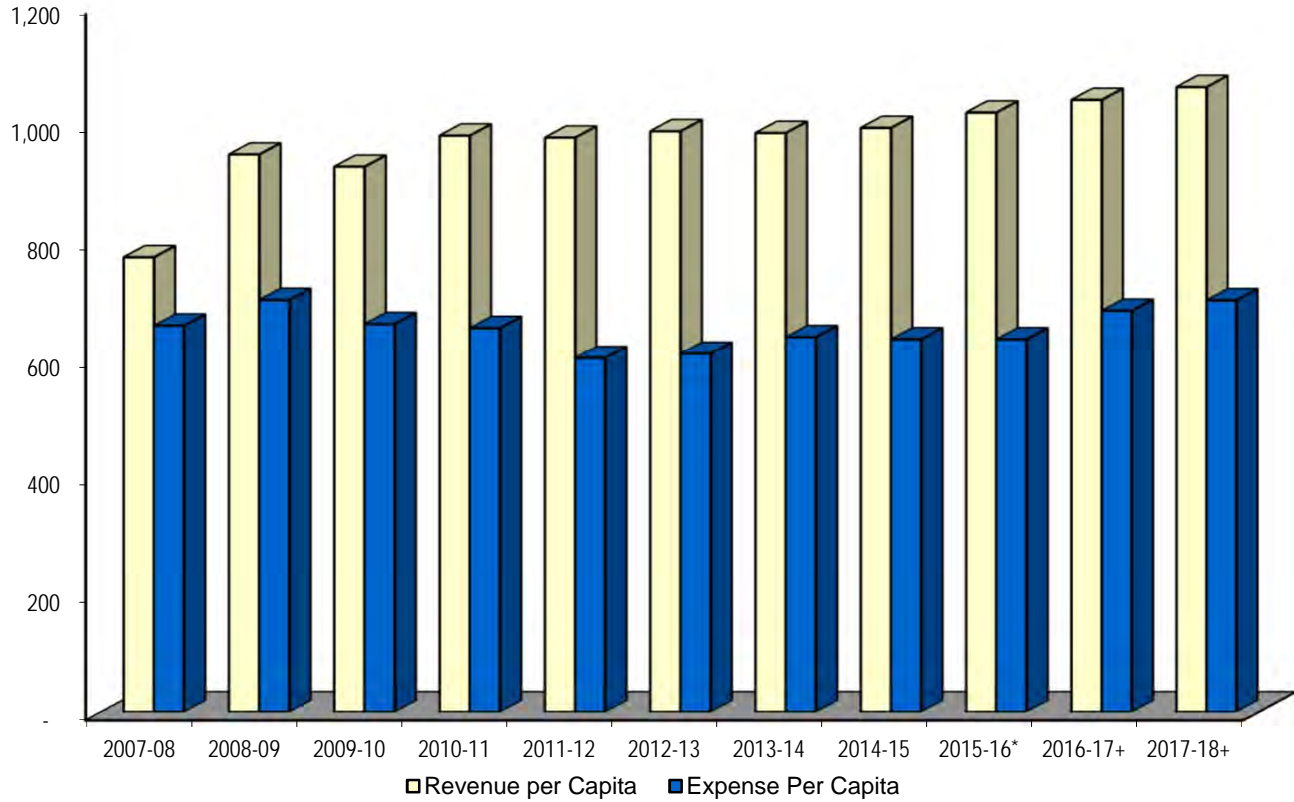
Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
2007-08	609	4,824	7,922	2,194	3,603
2008-09	621	4,504	7,253	2,026	3,262
2009-10	591	4,233	7,162	2,000	3,384
2010-11	582	3,888	6,680	1,750	3,007
2011-12	591	5,151	8,716	2,499	4,228
2012-13	609	6,002	9,856	2,942	4,831
2013-14	616	6,663	10,817	3,119	5,063
2014-15	607	5,147	8,479	4,530	7,463
2015-16*	608	4,932	8,117	2,999	4,936
2016-17+	608	5,345	8,788	2,965	4,875
2017-18+	609	5,414	8,893	3,003	4,932

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Sanitation Revenue/Operating Expense Per Capita**



Fiscal Year	Customers	Operating Revenue (000)	Revenue per Capita	Operating Expense (000)	Expense Per Capita
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	16,845	16,726	993	10,680	634
2015-16*	16,862	17,180	1,019	10,689	634
2016-17+	16,879	17,560	1,040	11,522	683
2017-18+	16,896	17,946	1,062	11,834	700

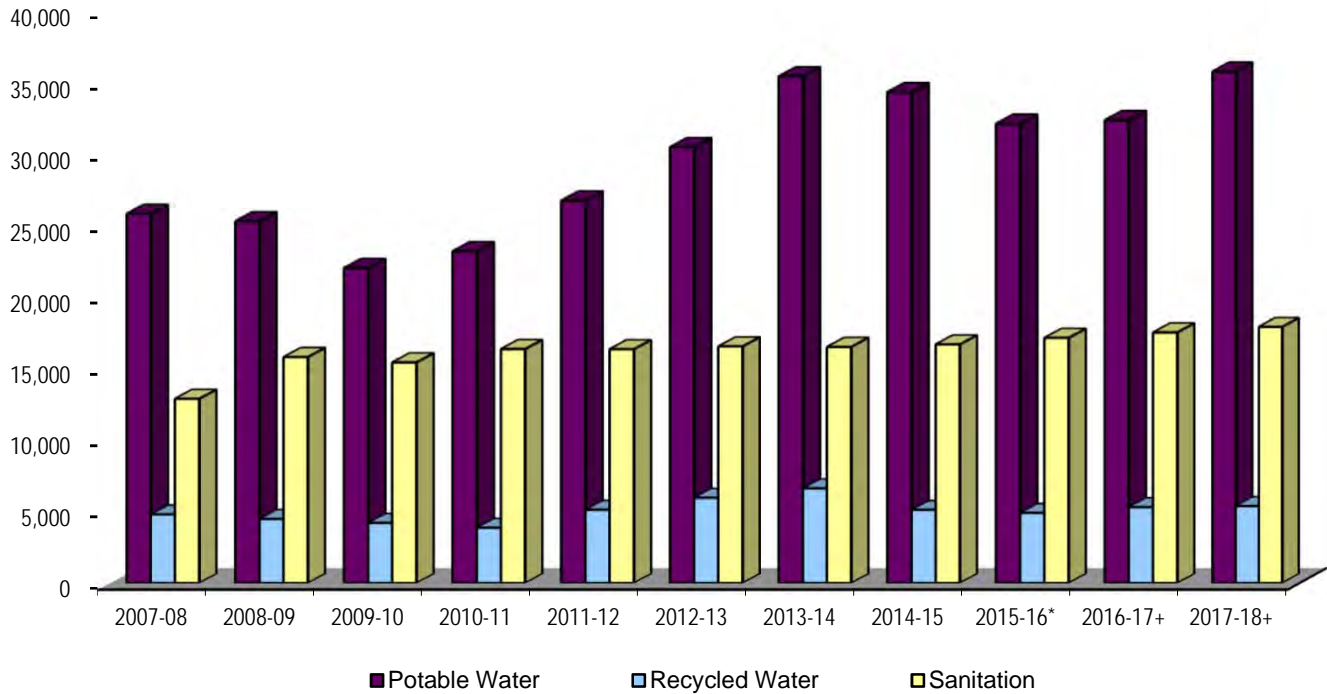
Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Financial Trend Information
Operating Revenues by Source**

(Dollars in Thousands)



OPERATING REVENUE

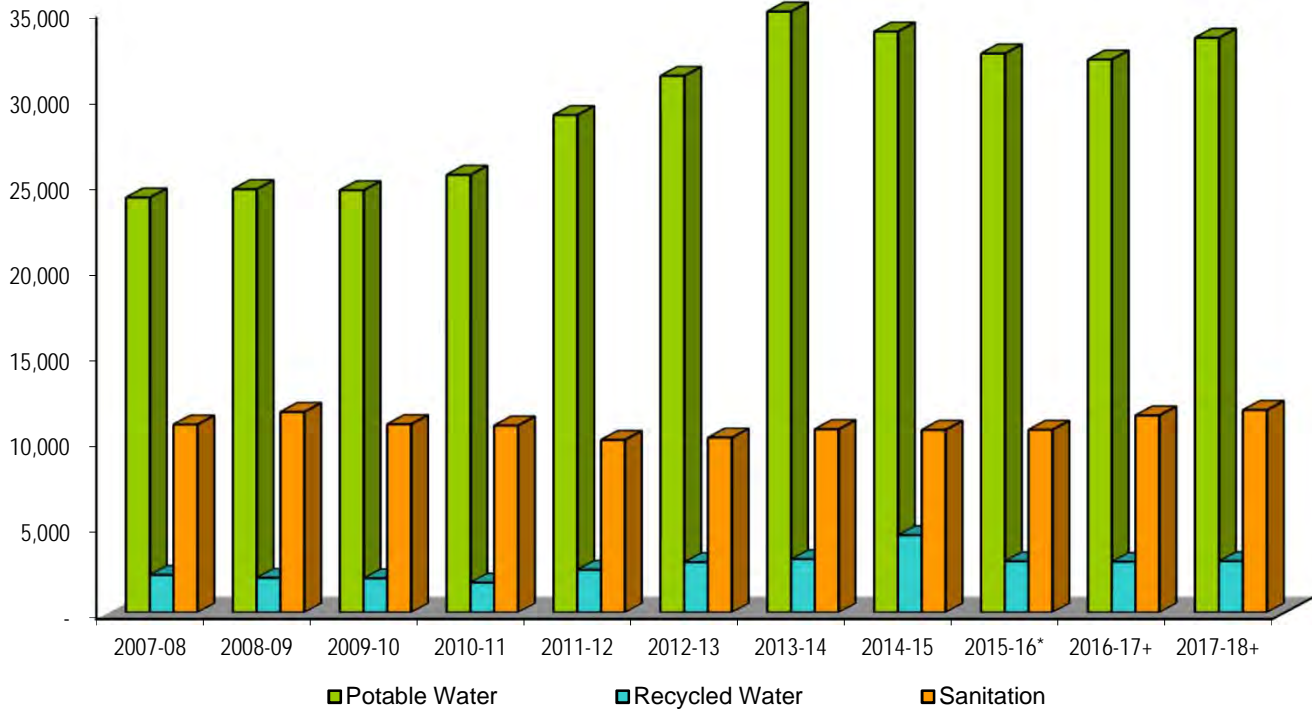
FISCAL YEAR	POTABLE WATER	RECYCLED WATER	SANITATION	TOTAL
2007-08	25,828	4,824	12,937	43,589
2008-09	25,308	4,504	15,847	45,659
2009-10	22,050	4,233	15,473	41,756
2010-11	23,220	3,888	16,402	43,510
2011-12	26,753	5,151	16,394	48,298
2012-13	30,472	6,002	16,587	53,061
2013-14	35,402	6,663	16,552	58,617
2014-15	34,306	5,147	16,726	56,179
2015-16*	32,104	4,932	17,180	54,216
2016-17+	32,353	5,345	17,560	55,258
2017-18+	35,730	5,414	17,946	59,090

*Estimated
+Budget

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Financial Trend Information
Operating Expenses by Source**

(Dollars in Thousands)



OPERATING EXPENSE

FISCAL YEAR	POTABLE WATER	RECYCLED WATER	SANITATION	TOTAL
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	33,800	4,530	10,680	49,010
2015-16*	32,527	2,999	10,689	46,215
2016-17+	32,178	2,965	11,522	46,665
2017-18+	33,440	3,003	11,834	48,277

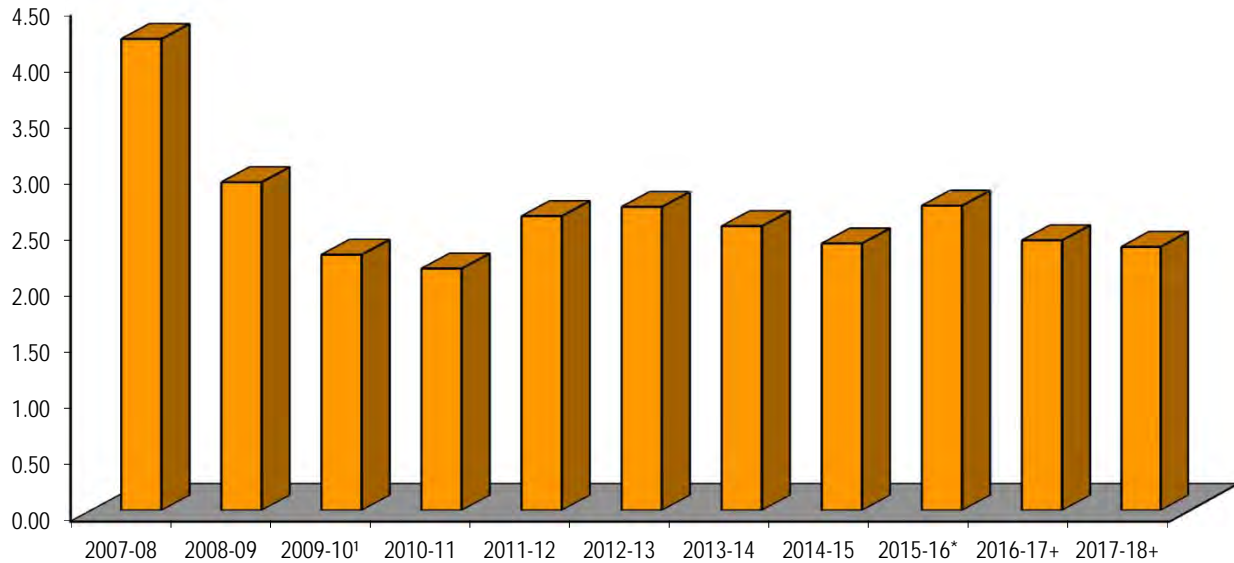
Source: LVMWD Accounting Department

*Estimated

+Budget

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Ratio of Annual Debt Service**

(Dollars in Thousands)



Fiscal Year	Principal	Interest	Total Debt Service	Net Available Revenue	Coverage
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	\$ 903	\$ 2,743	\$ 6,508	2.37
2015-16*	\$ 1,925	\$ 830	\$ 2,755	\$ 7,464	2.71
2016-17+	\$ 2,025	\$ 731	\$ 2,756	\$ 6,616	2.40
2017-18+	\$ 2,125	\$ 628	\$ 2,753	\$ 6,450	2.34

*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 2016-18 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	18,853	825	257	19,935	607	16,133	712	16,845
2016*	18,910	826	257	19,993	608	16,149	713	16,862
2017*	18,966	827	258	20,050	608	16,165	713	16,879
2018*	19,023	827	258	20,108	609	16,181	714	16,896

Source: LVMWD Accounting Department

* Estimated

**Las Virgenes Municipal Water District
FY 2016-18 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	6.397	3.956	2.441
2016#	6.110	3.660	2.450
2017+	6.310	3.890	2.420
2018+	6.310	3.880	2.430

Source: LVMWD Operations Department

* Some flow diverted to City of Los Angeles

Estimated

**Las Virgenes Municipal Water District
FY 2016-18 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>
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*	19,935	21,134	1.060
2015-16+	19,993	14,874	0.744
2016-17+	20,050	21,134	1.054
2017-18+	20,108	14,874	0.740

**Las Virgenes Municipal Water District
FY 2016-18 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>
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	342,868	462,000	804,868
2015-16*	1,062,870	973,350	2,036,220
2016-17+	520,462	577,900	1,098,362
2017-18+	522,923	337,800	860,723

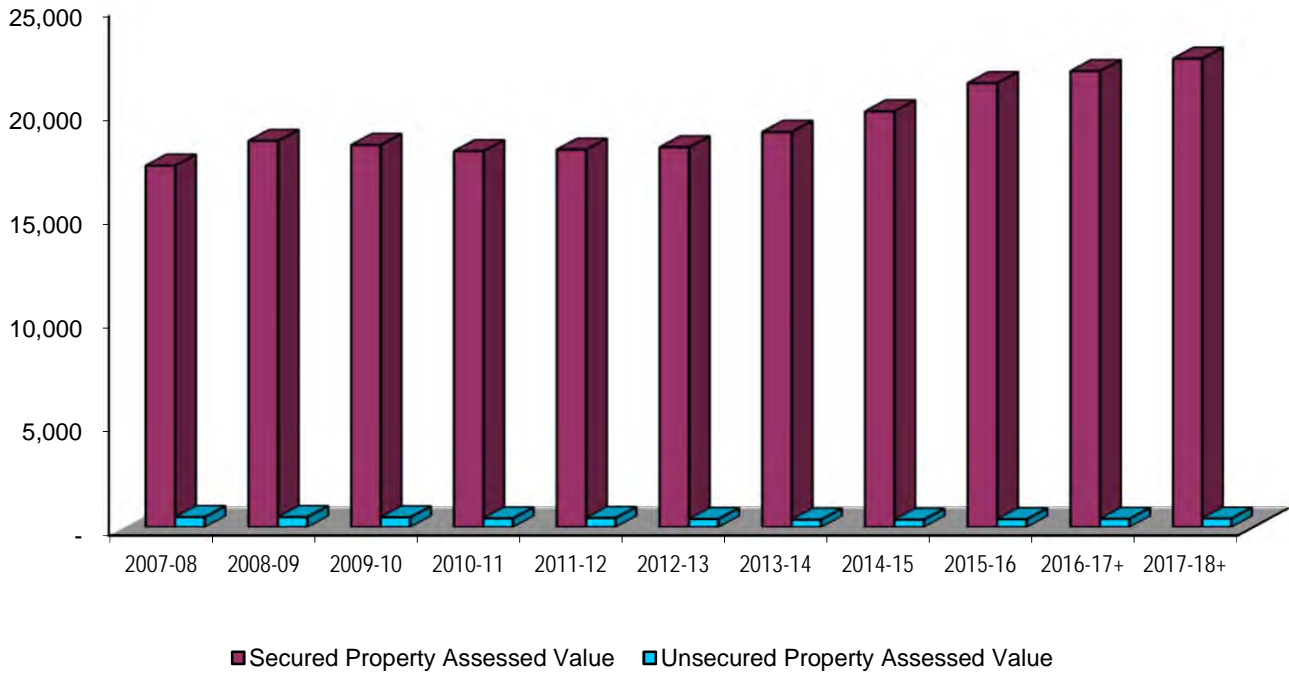
Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
FY 2016-18 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	
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	21,386	21,386	381	381	21,767	21,767	100%
2016-17+	21,963	21,963	407	407	22,370	22,370	100%
2017-18+	22,556	22,556	418	418	22,974	22,974	100%

+Budget

Source: Los Angeles County Assessor

**Las Virgenes Municipal Water District
FY 2016-18 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
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%	30	354	100.00%
2012-13	358	345	96.37%	3	348	97.21%
2013-14	369	360	97.56%	-	360	97.56%
2014-15	379	377	99.47%	-	377	99.47%
2015-16*	405	387	95.62%	-	387	95.62%
2016-17+	416	396	95.15%	-	396	95.15%
2017-18+	427	414	96.84%	-	414	96.84%

*Estimated

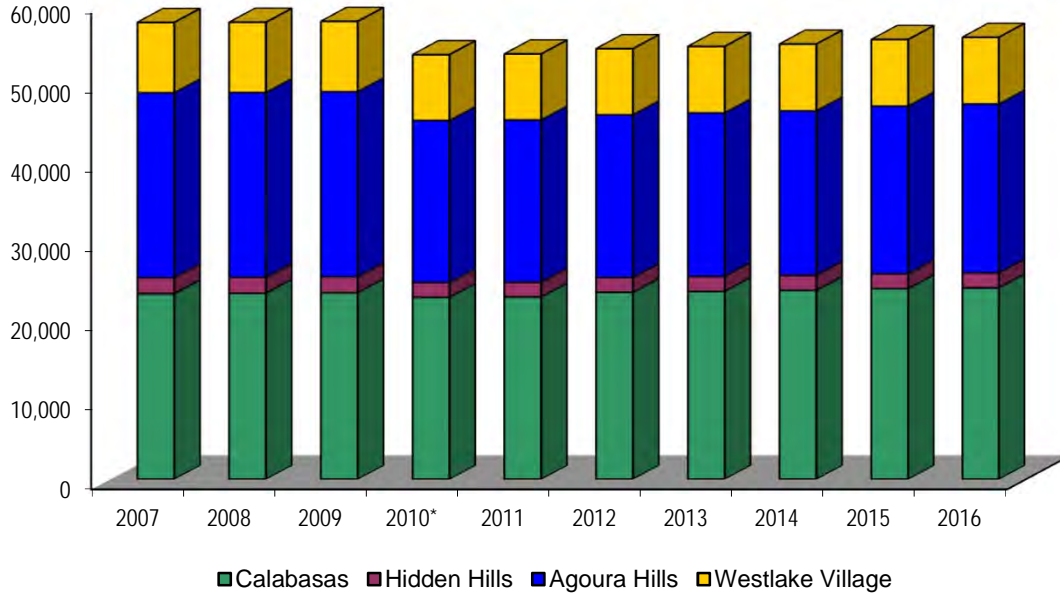
+Budget

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

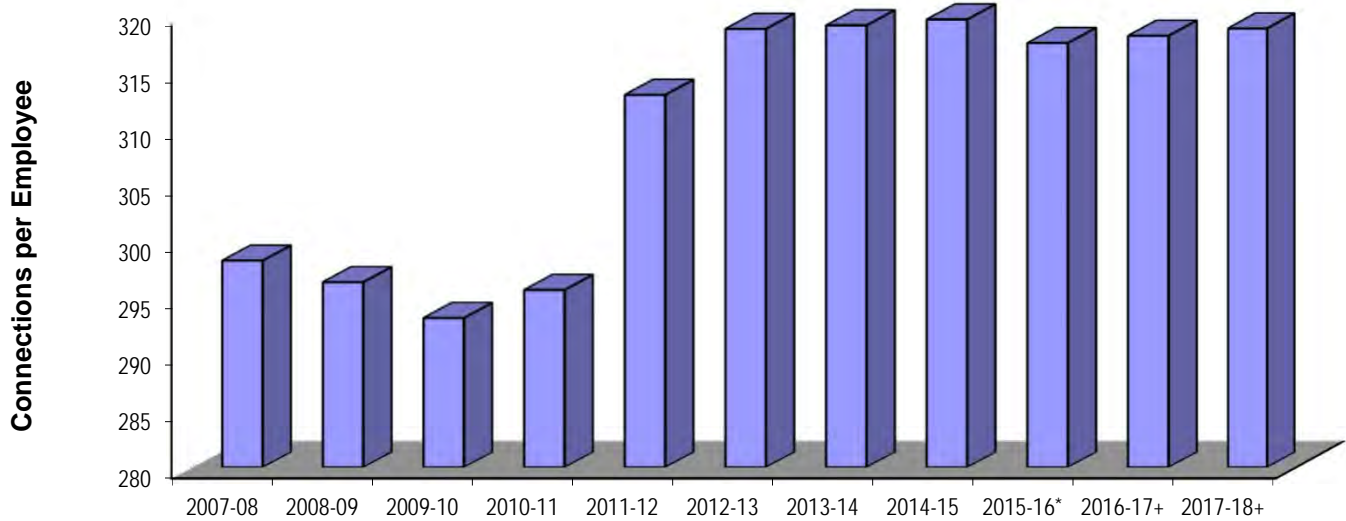
**Las Virgenes Municipal Water District
FY 2016-18 Budget
Demographic Statistics - Population**



	City of Calabasas	City of Hidden Hills	City of Agoura Hills	City of Westlake Village
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	24,164	1,860	21,068	8,351
2016	24,263	1,872	21,211	8,384

Source: California Department of Finance, Demographic Research Unit
 *2010 estimates were revised to incorporate 2010 Census counts.

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Trend Information
Service Connections per Employee**

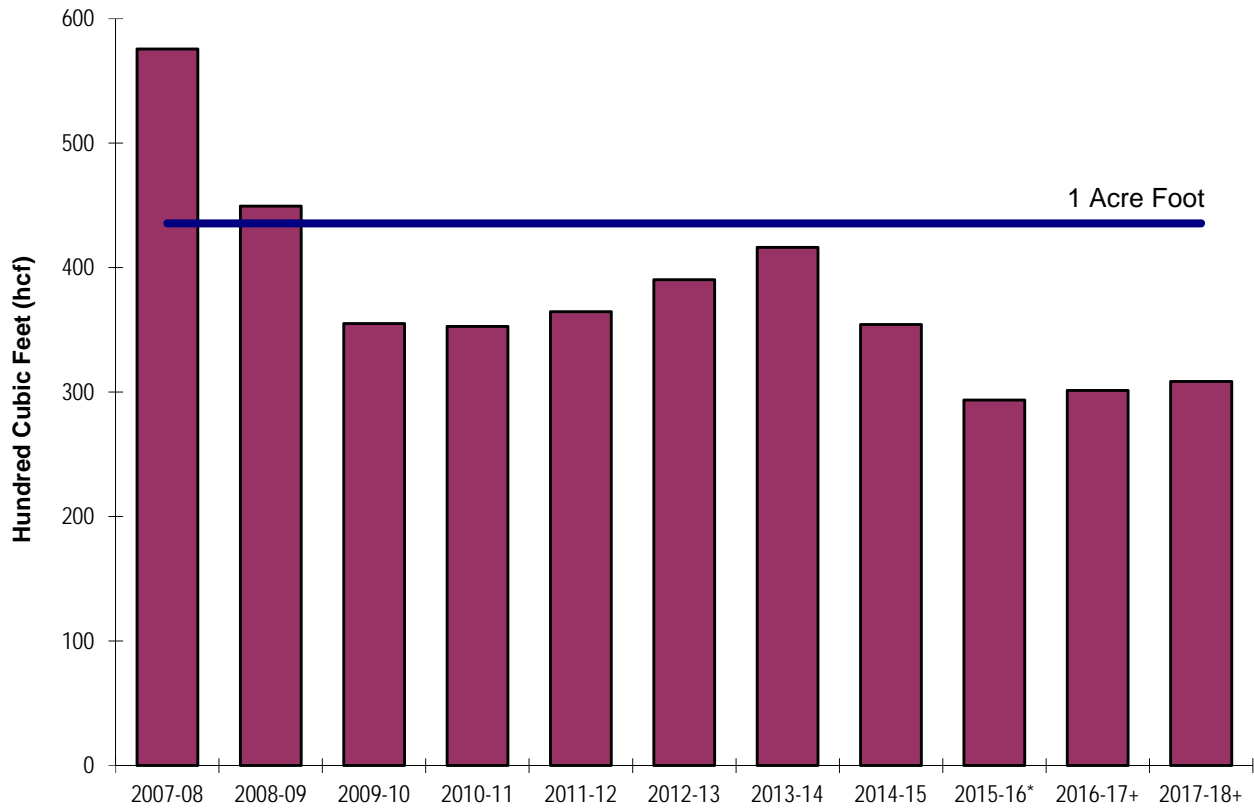


<u>Fiscal Year</u>	<u>Connections-all Services</u>	<u>Authorized Positions</u>	<u>Connections per Employee</u>
2007-08	37,591	126	298.34
2008-09	37,649	127	296.45
2009-10	37,542	128	293.30
2010-11	37,562	127	295.76
2011-12	37,237	119	312.92
2012-13	37,290	117	318.72
2013-14	37,326	117	319.03
2014-15	37,387	117	319.55
2015-16*	37,462	118	317.48
2016-17+	37,537	118	318.11
2017-18+	37,613	118	318.75

*Estimated
+Budget

Source: LVMWD Accounting Department

**Las Virgenes Municipal Water District
FY 2016-18 Budget
Trend Information
Single Family Residential Water Annual Usage per Household**



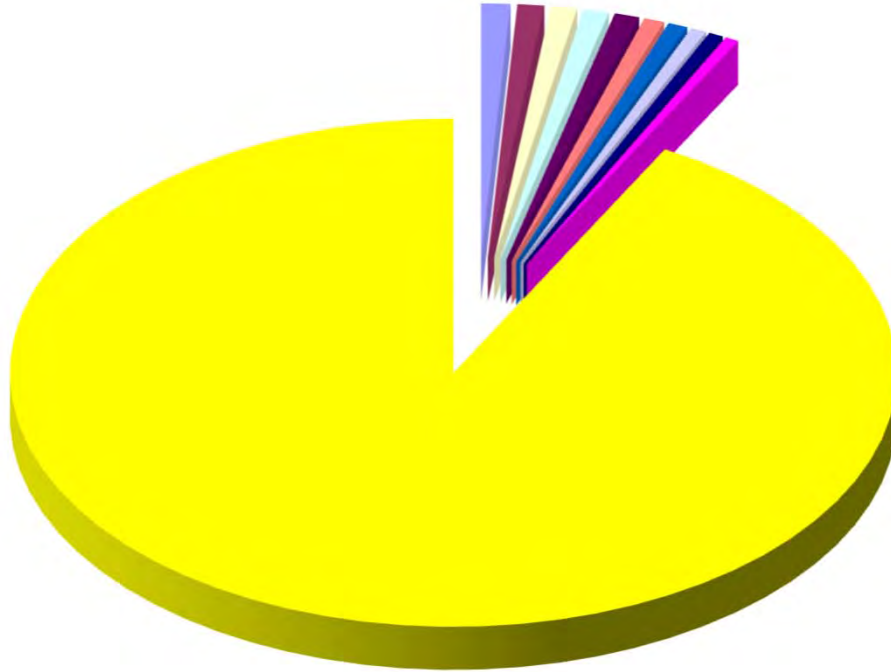
<u>Fiscal Year</u>	<u>Connections</u>	<u>Potable Water Deliveries (hcf)</u>	<u>Potable Water Deliveries/Connection (hcf)</u>
2007-08	18,200	10,477,967	575.712
2008-09	18,181	8,172,684	449.518
2009-10	18,170	6,453,475	355.172
2010-11	18,235	6,432,393	352.750
2011-12	18,246	6,654,719	364.722
2012-13	18,253	7,126,211	390.413
2013-14	18,267	7,606,335	416.398
2014-15	18,300	6,486,116	354.433
2015-16*	18,357	5,391,295	293.699
2016-17+	18,413	5,547,643	301.285
2017-18+	18,470	5,697,429	308.466

Source: LVMWD Accounting Department

* Estimated

+ Budget

**Las Virgenes Municipal Water District
 FY 2016-18 Budget
 Principal Customers
 For Fiscal Year Ended June 30, 2015**

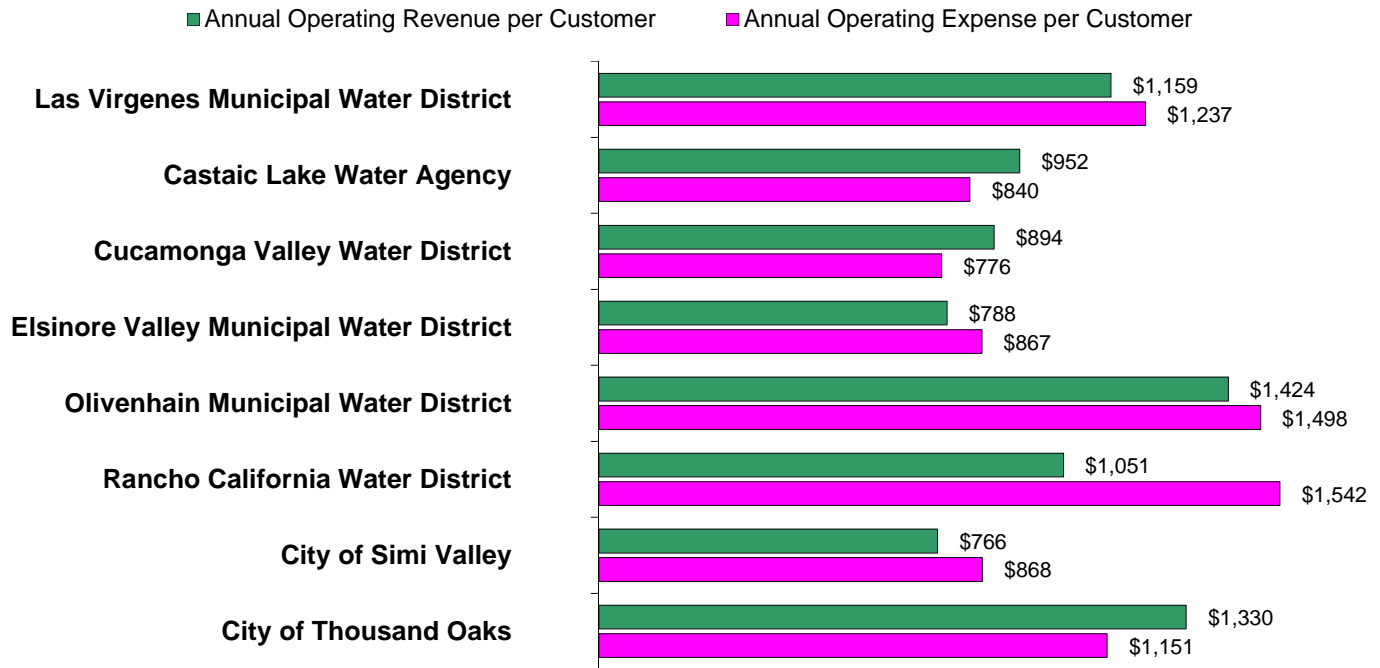


- CITY OF CALABASAS
 - L V U S D
 - MALIBU CANYON APTS
 - PEPPERDINE UNIVERSITY
 - THE CHEESECAKE FACTORY
 - ALL OTHERS
- KNIGHT CALABASAS LLC
 - WESTLAKE WELLBEING PROPERTIES LLC
 - ARCHSTONE COMMUNITIES CALABASAS
 - CITY OF WESTLAKE VILLAGE
 - ERP-OPERATING LTD PARTNERSHIP

Customer Name	Total Revenue	% of Total Operating Revenue
CITY OF CALABASAS	\$ 546,772	1.07%
KNIGHT CALABASAS LLC	\$ 497,510	0.97%
L V U S D	\$ 493,335	0.96%
WESTLAKE WELLBEING PROPERTIES LLC	\$ 481,443	0.94%
MALIBU CANYON APTS	\$ 463,859	0.90%
ARCHSTONE COMMUNITIES CALABASAS	\$ 383,507	0.75%
PEPPERDINE UNIVERSITY	\$ 366,194	0.71%
CITY OF WESTLAKE VILLAGE	\$ 298,641	0.58%
THE CHEESECAKE FACTORY	\$ 272,745	0.53%
ERP-OPERATING LTD PARTNERSHIP	\$ 256,127	0.50%
ALL OTHERS	\$ 47,219,276	92.08%
TOTAL	\$ 51,279,409	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	\$ 54,273	\$ 57,909	19,935	26,885	46,820
Castaic Lake Water Agency	28,873	25,458	30,322	-	30,322
Cucamonga Valley Water District	77,904	67,584	50,083	37,012	87,095
Elsinore Valley Municipal Water District	67,825	74,624	42,393	43,690	86,083
Olivenhain Municipal Water District	50,879	53,497	28,604	7,115	35,719
Rancho California Water District	64,716	94,889	44,218	17,330	61,548
City of Simi Valley	47,783	54,120	25,585	36,761	62,346
City of Thousand Oaks	46,863	40,554	17,054	18,194	35,248

Source: FY 2014-15 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

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