



TRIUNFO SANITATION DISTRICT

A PUBLIC AGENCY

Fiscal Year 2016-2017 Adopted Budget

July 1, 2016 – June 30, 2017



TRIUNFO SANITATION DISTRICT

A PUBLIC AGENCY

Board of Directors

Michael Paule, Chair
Janna Orkney, Vice Chair
Steven D. Iceland
Michael McReynolds
James Wall

Staff

Mark Norris – District Manager – 658-4621
John Mathews – District Legal Counsel – 988-9886
Vickie Dragan – Director of Finance – 658-4646
Matthew Baumgardner (Interim) – Director of Operations – 658-4674
Michelle Ascencion – Clerk of the Board – 658-4642

Table of Contents

Executive Summary	1
Consolidated Budget	2
Central Administration	3
Wastewater Division	4
Potable Water Division.....	5
Recycled Water Division	6
Capital Expenses	7
Las Virgenes – Triunfo Joint Powers Authority	
FY 2016-2017 Budget & FY 2017-2018 Budget Plan	8
Cover.....	8-1
Executive Summary	8-4
Operations	8-10
Internal Services.....	8-39
Capital Improvement Program.....	8-47
Appendix.....	8-69
Supplemental Information	9
VRSD Project Summary – Budget Comparison.....	9-1
VRSD Hourly Rates.....	9-3
VRSD Equipment & Supply (Consumable) Rates	9-4
VRSD Contract Labor Estimate – Hours by Classification.....	9-6
VRSD Contract Labor Estimate – Dollars by Classification.....	9-14
VRSD Contract Services Cost Analysis by Project.....	9-22
VRSD Contract Expenses by Category	9-36
Membership Dues, Conferences & Seminars	9-37
Reserve Analysis.....	9-38
Budget Glossary	10

THIS PAGE INTENTIONALLY LEFT BLANK

Executive Summary1



June 14, 2016

FISCAL YEAR 2016-2017 BUDGET

Members of the Board of Directors:

I am pleased to submit to you a balanced Triunfo Sanitation District (District) Fiscal Year 2016-2017 (FY2017) budget plan. The District's FY2017 Budget provides a balanced spending plan for the operation, maintenance, financing, and purchase, of District facilities and infrastructure. The District provides essential wastewater, potable water, and recycled water, services to the residents and businesses within its service area.

Budget Overview

The FY2017 Budget (Consolidated) anticipates an *increase* in net assets (before capital expenses) of \$348,571 and anticipates full funding of all operating expenses, depreciation and amortization, and non-operating revenues and expenses, as well as debt related to the Oak Canyon reservoir and Automated Meter Read projects.

Capital expenses for both the TSD and JPA for FY2017 are expected to total \$4,900,402 and are found in the Wastewater (\$3,350,259), Potable Water (\$310,000), and Recycled Water (\$1,240,143), enterprise segments. Table I provides a forecast of District-wide revenues and expenses as well as historical data for each category.

Wastewater revenue includes a programmed rate increase of 6.5%, effective July 2016.

Potable Water revenue continues to reflect the Stage 2 Water Shortage Conservation rate that took effect during September 2015 and an additional pass-through increase starting on January 1, 2017. Additionally, the District is currently awaiting the results of a potable water rate study, which may impact potable water revenue.

Recycled Water revenue has a pass-through wholesale rate decrease (\$458.81/AF to \$444.58/AF) beginning July 1, 2016, and a pass-through retail rate increase (\$3.25 to \$3.38) effective January 1, 2017.

Expenses in the budget include planned infrastructure improvements, anticipated operations and maintenance costs, and anticipated cost increases for wastewater treatment, potable water, and recycled water purchases.

Table I – TSD Consolidated

Description	Actual FY 2013 Yearend	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Proposed FY 2017 Budget
Operating revenues:						
Fees, sales	\$ 13,585,306	\$ 14,452,798	\$ 13,261,850	\$ 13,550,923	\$ 12,964,830	\$ 15,674,079
Service charges	1,327,623	1,385,936	1,385,771	1,478,597	1,379,052	1,365,688
Other revenue	412,380	577,299	482,087	294,390	539,945	305,767
Total operating revenues	15,325,309	16,416,033	15,129,708	15,323,910	14,883,827	17,345,534
Operating expenses:						
Wastewater treatment, Potable & R/W purchase	9,098,464	9,646,496	9,193,900	9,122,800	8,152,609	10,214,151
VRSD contract services - Operations	2,556,351	2,336,551	2,708,307	2,708,035	2,525,855	3,003,979
VRSD contract services - Administration	702,745	910,725	883,728	1,104,111	1,101,364	1,199,723
Operating materials and supplies	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Professional services	181,497	95,968	127,670	148,620	56,469	174,594
Insurance	51,235	37,881	43,120	58,328	36,164	64,027
Board member fees and reimbursable expenses	56,509	47,533	47,068	69,058	46,406	69,058
Membership and dues	150	19,267	20,411	22,467	20,733	25,167
Conference and seminars	5,131	5,899	7,662	34,423	4,574	34,423
Management and administrative	60,289	19,801	20,858	38,310	23,342	47,200
Utilities	139,107	149,920	142,764	159,589	113,069	155,312
Permits, licenses and fees	176,684	191,339	177,428	175,461	288,347	346,053
Total operating expenses	13,028,164	13,461,380	13,372,917	13,641,202	12,368,932	15,333,687
Operating income(loss) before depreciation	2,297,145	2,954,653	1,756,792	1,682,708	2,514,895	2,011,848
Depreciation and amortization	904,630	865,402	899,549	1,143,490	1,288,281	1,318,521
Operating income(loss)	1,392,515	2,089,251	857,243	539,218	1,226,614	693,327
Non-operating revenues(expenses):						
Interest and investment earnings	2,504	26,054	38,940	25,000	44,019	25,000
Gain(loss) on sales and/or disposals of assets	-	-	28,179	-	2,344	-
Debt service interest expense	(2,500)	(64,375)	(26,078)	(388,014)	(388,014)	(369,757)
Contributed capital assets	-	-	-	-	-	-
Overhead cost allocation	-	-	-	-	0	-
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	4	(38,321)	41,041	(363,014)	(341,651)	(344,757)
Change in net assets before capital expenses	\$ 1,392,520	\$ 2,050,929	\$ 898,284	\$ 176,204	\$ 884,963	\$ 348,571
Capital expenses	2,025,751	1,917,034	1,915,400	3,498,585	2,227,759	4,900,402
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	2,025,751	1,917,034	1,915,400	3,498,585	2,227,759	4,900,402
Change in net assets	\$ (633,232)	\$ 133,895	\$ (1,017,117)	\$ (3,322,381)	\$ (1,342,797)	\$ (4,551,831)

Budget Line Item Summary

Wastewater Treatment (JPA) – Triunfo’s portion of the FY2017 Joint Powers Authority wastewater treatment budget totals \$4,503,373, up from the FY2016 budget total of \$4,306,286.

Potable Water Purchases – The budget assumes that water will be purchased at \$1,257 per acre foot from July through December 2016. During the months of January through June 2017, water will be purchased at \$1,330 per acre foot. Any additional increases to the wholesale rate will be addressed with rate modifications.

Recycled Water Purchases – Proposed expenses for recycled water purchases for FY2017 total \$1,828,100. The 9% decrease in expense when compared to the FY2016 budget is primarily related to the expected decrease in acre feet purchased from Calleguas Municipal Water District.

VRSD Contract – The total budget for operation and management services by the Ventura Regional Sanitation District, as proposed, represents an increase from approximately \$3,812,146 to approximately \$4,203,702. VRSD Contract Labor is proposed to increase by approximately 5.6%, or 0.84 FTE. Budget comparisons of the VRSD Contract Expenses are found on Pages 9-1 through 9-36.

Professional Services – The FY2017 budget is increasing by approximately \$26,000 and includes legal fees (\$63,000), annual financial audits for Triunfo and the Joint Powers Authority (\$25,400 and \$5,000, respectively), website redesign (\$4,000), and marketing/advertising/sponsorship (\$2,200).

Insurance – The total budget for insurance in FY2017 is increasing by approximately \$6,000 and includes property, liability, and workers’ compensation, insurance for an estimated total of \$58,440. In addition, the cost of the automated meters insurance, as required by the loan agreement, is \$5,587.

Management & Administrative – The expense total for this category is increasing approximately \$9,000 and includes tax collector fees (\$20,000), Bell Canyon sewer extension project reimbursement (\$13,500), the biannual November election (\$7,500), water conservation rebates (\$3,200), and printing and binding (\$3,000).

Utilities – Utilities includes electricity, gas, telephone, trash, modems, and internet, and is estimated at \$155,312, decreasing by approximately \$4,300 when compared to FY2016.

Permits, licenses and fees – Expenses in this category have increased by approximately \$171,000 when compared to FY2016 and includes Paymentus (\$40,200), Sensus Customer Portal (\$42,200), Sensus Logic MDMS Software (\$30,200), and payments to the City of Los Angeles for fees related to Wastewater conveyance and treatment services (\$177,400).

Depreciation – This Budget includes full depreciation for both sanitation and water facilities.

Debt Service Interest Expense – Construction of the Oak Canyon Reservoir Debt Service information is included on Pages 5-1 and 5-2. Debt Service information for the AMR Project is included on Pages 5-1 through 5-2 and 6-1 through 6-2. For FY2017, the combined interest expense for both loans is \$369,757, compared to \$388,014 in FY2016.

Other Revenue – This category includes other non-operating revenue from cell site rentals (\$106,000),

penalties and late fees (\$78,000), connection fees (\$60,000), fees generated through the wastewater audit (\$50,000), start fees (\$9,000), and inspection fees (\$3,000).

Acknowledgement

I appreciate the Board of Directors' continued support in providing the vision and resources necessary to improve the District's financial outlook and respond to the various challenges facing the District. I also want to thank the members of the Finance Committee for their efforts in assessing the District's financial needs and making recommendations to the District Board.

The completion of this budget document was attributable to the dedication and hard work of the VRSD contract staff, to whom I would like to acknowledge and express my sincere appreciation. I would also like to take this opportunity to thank the Las Virgenes Municipal Water District staff for their hard work in completing the Las Virgenes – Triunfo Joint Powers Authority Budget.

Staff is looking forward and is committed to working with the Triunfo Sanitation District Board in addressing the future challenges that lie ahead.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Mark Norris', with a stylized flourish at the end.

Mark Norris

District Manager

THIS PAGE INTENTIONALLY LEFT BLANK

Consolidated Budget.....	2
---------------------------------	----------

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
CONSOLIDATED

Description	Actual FY 2013 Yearend	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Adopted FY 2017 Budget
Operating revenues:						
Fees, sales	\$ 13,585,306	\$ 14,452,798	\$ 13,261,850	\$ 13,550,923	\$ 12,964,830	\$ 15,674,079
Service charges	1,327,623	1,385,936	1,385,771	1,478,597	1,379,052	1,365,688
Other revenue	412,380	577,299	482,087	294,390	539,945	305,767
Total operating revenues	15,325,309	16,416,033	15,129,708	15,323,910	14,883,827	17,345,534
Operating expenses:						
Wastewater treatment, Potable & R/W purchase	9,098,464	9,646,496	9,193,900	9,122,800	8,152,609	10,214,151
VRSD contract services - Operations	2,556,351	2,336,551	2,708,307	2,708,035	2,525,855	3,003,979 [1]
VRSD contract services - Administration	702,745	910,725	883,728	1,104,111	1,101,364	1,199,723 [1]
Operating materials and supplies	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Professional services	181,497	95,968	127,670	148,620	56,469	174,594 [2]
Insurance	51,235	37,881	43,120	58,328	36,164	64,027
Board member fees and reimbursable expenses	56,509	47,533	47,068	69,058	46,406	69,058
Membership and dues	150	19,267	20,411	22,467	20,733	25,167 [3]
Conference and seminars	5,131	5,899	7,662	34,423	4,574	34,423 [4]
Management and administrative	60,289	19,801	20,858	38,310	23,342	47,200 [5]
Utilities	139,107	149,920	142,764	159,589	113,069	155,312
Permits, licenses and fees	176,684	191,339	177,428	175,461	288,347	346,053 [6]
Total operating expenses	13,028,164	13,461,380	13,372,917	13,641,202	12,368,932	15,333,687
Operating income(loss) before depreciation	2,297,145	2,954,653	1,756,792	1,682,708	2,514,895	2,011,848
Depreciation and amortization	904,630	865,402	899,549	1,143,490	1,288,281	1,318,521
Operating income(loss)	1,392,515	2,089,251	857,243	539,218	1,226,614	693,327
Non-operating revenues(expenses):						
Interest and investment earnings	2,504	26,054	38,940	25,000	44,019	25,000
Gain(loss) on sales and/or disposals of assets	-	-	28,179	-	2,344	-
Debt service interest expense	(2,500)	(64,375)	(26,078)	(388,014)	(388,014)	(369,757)
Contributed capital assets	-	-	-	-	-	-
Overhead cost allocation	-	-	-	-	0	-
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	4	(38,321)	41,041	(363,014)	(341,651)	(344,757)
Change in net assets before capital expenses	\$ 1,392,520	\$ 2,050,929	\$ 898,284	\$ 176,204	\$ 884,963	\$ 348,571 [7]
Capital expenses	2,025,751	1,917,034	1,915,400	3,498,585	2,227,759	4,900,402
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	2,025,751	1,917,034	1,915,400	3,498,585	2,227,759	4,900,402
Change in net assets	\$ (633,232)	\$ 133,895	\$ (1,017,117)	\$ (3,322,381)	\$ (1,342,797)	\$ (4,551,831)

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
CONSOLIDATED

COMMENTS

The Consolidated budget summary provides a single page view of Central Administration, Wastewater, Potable Water, and Recycled Water, budget division activities, which includes Capital Expenses. Detail for each budget division can be found on individual budget pages.

[1] VRSD contract services are identified on Pages 9-1 through 9-36.

[2] Professional Services includes \$75K for the Emergency Response Plan. Additionally, it includes estimates for baseline legal fees (\$63K), fees for the TSD audit (\$25.4K), TSD share of the JPA audit (\$5K), website redesign (\$4K), and marketing and advertising/sponsorship (\$2.2K). These items are allocated between operational segments.

[3] Membership and dues consists of the following: CASA (\$13K), CSDA (\$4.6K), ACWA (\$2.7K), CUWCC (\$2.6K), CRWA (\$1.1K), and \$1.2K in other membership and dues. This is detailed on Page 9-37.

[4] Conference and seminars include the following: CASA (\$14.2K), ACWA (\$11.1K), CSDA (\$4.2K), and \$5K in other conferences and seminars. This is detailed on Page 9-37.

[5] Management and administrative expenses include tax collector fees (\$20K), Bell Canyon sewer extensions (\$13.5K), biannual November election (\$7.5K), water conservation rebates (\$3.2K), and printing and binding (\$3K).

[6] Significant fees include Paymentus (\$40.2K), the Sensus Customer Portal (\$42.2K), the Sensus Logic MDMS Software (\$30.2K), and capacity reservation charges and capacity rights obligations to the City of Los Angeles for use of the Tillman treatment plant (\$177K).

[7] On a consolidated basis, it is estimated that the Triunfo Sanitation District FY 2016 REVENUES will exceed EXPENSES by approximately \$349K.

THIS PAGE INTENTIONALLY LEFT BLANK

Central Administration	3
-------------------------------------	----------

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
CENTRAL ADMINISTRATION

Description	Actual FY 2013 Yearend	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Adopted FY 2017 Budget
Operating revenues:						
Fees, sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service charges	-	-	-	-	-	-
Other revenue	-	-	4,618	-	1,459	-
Total operating revenues	-	-	4,618	-	1,459	-
Operating expenses:						
Wastewater treatment, Potable & R/W purchase	-	-	-	-	-	-
VRSD contract services - Operations	-	-	-	-	-	-
VRSD contract services - Administration	548,808	599,556	489,640	505,884	521,510	713,743 [1]
Operating materials and supplies	-	-	-	-	-	-
Contract services	-	-	-	-	-	-
Professional services	142,479	95,968	79,580	99,184	50,072	99,594 [2]
Insurance	51,235	37,881	43,120	52,741	36,164	58,440 [3]
Board member fees and reimbursable expenses	56,306	47,372	47,041	58,408	46,252	58,408 [4]
Membership and dues	150	160	180	5,782	5,642	5,782 [5]
Conference and seminars	81	458	1,589	9,160	1,711	9,160 [6]
Management and administrative	19,900	1,719	2,747	-	-	7,500 [7]
Utilities	-	-	-	-	-	-
Permits, licenses and fees	9,395	9,735	8,644	11,835	11,467	12,260 [8]
Total operating expenses	828,354	792,848	672,541	742,994	672,818	964,887
Operating income(loss) before depreciation	(828,354)	(792,848)	(667,923)	(742,994)	(671,359)	(964,887)
Depreciation and amortization	-	-	-	-	-	-
Operating income(loss)	(828,354)	(792,848)	(667,923)	(742,994)	(671,359)	(964,887)
Non-operating revenues(expenses):						
Interest and investment earnings	1	3	1	-	237	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-
Contributed capital assets	-	-	-	-	-	-
Overhead cost allocation	828,353	792,845	667,921	764,082	764,039	964,887 [9]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	828,355	792,848	667,922	764,082	764,276	964,887
Change in net assets before capital expenses	\$ 1	\$ 0	\$ (0)	\$ 21,088	\$ 92,917	\$ -
Capital expenses	-	-	-	-	-	-
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	-	-	-	-
Change in net assets	\$ 1	\$ 0	\$ (0)	\$ 21,088	\$ 92,917	\$ -

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
CENTRAL ADMINISTRATION

COMMENTS

- [1] VRSD contract services are identified on Pages 9-1 through 9-36. Services include administration.
- [2] Professional Services includes the following estimates: baseline legal fees (\$63K), fees for the TSD audit (\$25.4K), TSD share of the JPA audit (\$5K), website redesign (\$4K), and marketing and advertising/sponsorship (\$2.2K). These items are allocated between operational segments.
- [3] Liability (CSRMA) and workers compensation (State Fund) insurance costs (Allocated).
- [4] Day of service for TSD Board members. Anticipates approximately four (4) days of service per month (Allocated).
- [5] Membership and dues includes annual dues for CSDA (\$4.6K) and VCSDA (\$150), plus an additional \$1.1K for miscellaneous membership and dues.
- [6] Conference and seminars includes a \$5K estimate for miscellaneous conferences and \$4.2K for CSDA conference attendance.
- [7] Management and Administrative includes \$7.5K for the biannual November election.
- [8] Permits, Licenses, & Fees includes the following estimates: \$10.2K in LAFCo fees and \$2.1K in miscellaneous permit fees.
- [9] Overhead cost allocation represents the transfer IN from the Wastewater, Potable Water and Recycled Water Divisions.

THIS PAGE INTENTIONALLY LEFT BLANK

Wastewater Division	4
----------------------------------	----------

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
WASTEWATER DIVISION

Description	Actual FY 2013 Yearend	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Adopted FY 2017 Budget	
Operating revenues:							
Fees, sales	\$ 6,594,736	\$ 6,590,649	\$ 6,644,859	\$ 7,068,124	\$ 7,185,271	\$ 7,608,811	[1]
Service charges	-	-	-	-	-	-	
Other revenue	152,502	333,799	281,478	120,000	62,276	125,000	[2]
Total operating revenues	6,747,238	6,924,448	6,926,337	7,188,124	7,247,547	7,733,811	
Operating expenses:							
Wastewater treatment	3,873,043	3,783,274	4,305,047	4,306,286	3,870,097	4,503,373	[3]
VRSD contract services - Operations	1,016,640	1,013,555	1,315,647	1,348,190	1,275,374	1,459,546	[4]
VRSD contract services - Administration	166,747	35,000	47,669	99,069	101,608	181,055	[4]
Operating materials and supplies	-	-	-	-	-	-	
Contract services	-	-	-	-	-	-	
Professional services	19,802	-	15,200	-	-	-	
Insurance	-	-	-	-	-	-	
Board member fees and reimbursable expenses	190	55	-	10,650	154	10,650	[5]
Membership and dues	-	12,480	12,480	12,980	12,480	12,980	[6]
Conference and seminars	5,050	5,352	5,994	25,263	2,863	25,263	[7]
Management and administrative	36,362	18,020	18,112	33,500	23,090	33,500	[8]
Utilities	29,538	33,174	29,270	34,277	24,014	30,000	
Permits, licenses and fees	137,578	143,310	119,296	92,271	205,710	182,871	[9]
Total operating expenses	5,284,949	5,044,221	5,868,716	5,962,486	5,515,390	6,439,237	
Operating income(loss) before depreciation	1,462,289	1,880,227	1,057,621	1,225,638	1,732,157	1,294,573	
Depreciation and amortization	364,717	365,119	450,113	369,538	431,777	431,777	
Operating income(loss)	1,097,572	1,515,108	607,508	856,100	1,300,380	862,796	
Non-operating revenues(expenses):							
Interest and investment earnings	8,275	26,269	38,708	25,000	43,738	25,000	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	
Debt service interest expense	-	-	-	-	-	-	
Contributed capital assets	-	-	-	-	-	-	
Overhead cost allocation	(372,753)	(356,775)	(281,876)	(358,620)	(358,621)	(430,212)	[10]
Other, net	-	-	-	-	-	-	
Total non-operating revenues(expenses)	(364,478)	(330,506)	(243,168)	(333,620)	(314,883)	(405,212)	
Change in net assets before capital expenses	\$ 733,094	\$ 1,184,602	\$ 364,340	\$ 522,480	\$ 985,497	\$ 457,584	
Capital expenses	2,021,185	1,917,034	1,915,400	2,010,261	1,154,157	3,350,259	[11]
Capital expenses - contra	-	-	-	-	-	-	
Capital expenses, net	2,021,185	1,917,034	1,915,400	2,010,261	1,154,157	3,350,259	
Change in net assets	\$ (1,288,091)	\$ (732,432)	\$ (1,551,060)	\$ (1,487,781)	\$ (168,660)	\$ (2,892,675)	

TRIUNFO SANITATION DISTRICT

FISCAL YEAR 2017 BUDGET SUMMARY

WASTEWATER DIVISION

COMMENTS

[1] FY2017 wastewater division revenue includes the following estimated sewer service fees:

Description	Total ERUs	Monthly Rate per ERU	Annual Rate per ERU	Annual Fees
Single Family Unit	8,110.03	\$47.41	\$568.92	\$4,613,958.27
Multiple Family & Mobile Homes	2,453.00	\$47.41	\$568.92	\$1,395,560.76
Apartments	1,216.75	\$37.92	\$455.04	\$553,669.92
Commercial/Hotels/Institutional/Recreational	576.55	\$47.41	\$568.92	\$328,010.83
Institutional (Non Tax Parcels Billed Manually)	276.00	\$47.41	\$568.92	\$157,021.92
Shopping Centers	97.00	\$84.18	\$1,010.16	\$97,985.52
Restaurants and Markets	201.00	\$109.05	\$1,308.60	\$263,028.60
Flow Customers (Based on Prior Year Flow Data & Rate)	383.94	\$44.52	\$534.24	\$205,116.11
Flow Customers (Based on Prior Year Flow Data & Rate)	7.06	\$102.39	\$1,228.68	\$8,674.48
Total Prior to FY2016 Correction	13,321.33			\$7,623,026.40
Overcharged Flow Customers During FY2016				(\$14,215.68)
FY2017 Total				\$7,608,810.72

[2] Other Revenue includes the following estimates: Additional Fees Collected as a Result of the Wastewater Audit (\$50K), Connection Fees (\$60K), Penalties (\$12K), Inspections Fees (\$3K).

[3] Wastewater Treatment includes Triunfo's share of the JPA operating expenses, estimated to be in the amount of \$4.5M, which is detailed on Page 8-15.

[4] VRSD contract services are identified on Pages 9-1 through 9-36. Services include administration, collection system maintenance, operations and engineering functions, and source control functions.

[5] Day of service for three TSD Board members to attend CASA (36 days) and ACWA (9 days).

[6] Membership and dues consists of the annual CASA membership in the amount of \$12,980.

[7] Conference and seminars includes CASA (\$14.2K) and ACWA (\$11.1K).

[8] Management & Administrative includes the following estimates: Tax Collector Fees (\$20K), and the Bell Canyon Sewer Extension (\$13.5K).

[9] Significant fees include capacity reservation charges and capacity rights obligations to the City of Los Angeles for use of the Tillman treatment plant.

[10] Overhead cost allocation is the Wastewater Division's share of allocated costs.

[11] Joint Powers Authority related capital improvement projects are identified and described in the attached *Las Virgenes - Triunfo Joint Powers Authority FY2016-2017 Budget & FY2017-2018 Budget Plan*, dated June 6, 2016 (Pages 8-67 through 8-68).

THIS PAGE INTENTIONALLY LEFT BLANK

Potable Water Division.....5

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
POTABLE WATER DIVISION

Description	Actual FY 2013 Yearend	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Adopted FY 2017 Budget	
Operating revenues:							
Fees, sales	\$ 4,779,539	\$ 5,282,011	\$ 4,622,483	\$ 3,992,118	\$ 3,671,832	\$ 5,837,866	[1]
Service charges	1,165,357	1,224,512	1,223,848	1,345,369	1,220,156	1,223,423	[2]
Other revenue	249,496	239,608	195,898	174,390	476,210	180,767	[3]
Total operating revenues	6,194,393	6,746,131	6,042,230	5,511,877	5,368,198	7,242,057	
Operating expenses:							
Potable water purchase	3,386,897	3,731,891	3,223,673	2,816,592	2,565,582	3,882,678	[4]
VRSD contract services - Operations	1,471,382.57	1,230,755.69	1,340,244	1,272,957	1,229,100	1,451,892	
VRSD contract services - Administration	(12,810)	267,609	327,021	467,563	444,517	276,296	
Operating materials and supplies	-	-	-	-	-	-	
Contract services	-	-	-	-	-	-	
Professional services	18,513	-	-	49,436	6,398	75,000	[5]
Insurance	-	-	-	5,460	-	5,460	
Board member fees and reimbursable expenses	-	106	27	-	-	-	
Membership and dues	-	5,792	6,916	3,705	2,611	6,405	[6]
Conference and seminars	-	89	79	-	-	-	
Management and administrative	4,028	63	-	4,810	252	6,200	[7]
Utilities	109,570	116,745	113,494	125,312	89,055	125,312	
Permits, licenses and fees	29,542	38,057	50,688	71,355	71,169	149,279	[8]
Total operating expenses	5,007,121	5,391,108	5,062,141	4,817,190	4,408,684	5,978,522	
Operating income(loss) before depreciation	1,187,271	1,355,023	980,089	694,686	959,514	1,263,534	
Depreciation and amortization	444,104	404,474	353,627	678,143	758,635	788,188	
Operating income(loss)	743,168	950,549	626,462	16,544	200,879	475,346	
Non-operating revenues(expenses):							
Interest and investment earnings	(5,772)	(218)	225	-	44	-	
Gain(loss) on sales and/or disposals of assets	-	-	28,179	-	2,344	-	
Debt service interest expense	(2,500)	(63,921)	(26,078)	(386,273)	(386,273)	(368,118)	[9]
Contributed capital assets	-	-	-	-	-	-	
Overhead cost allocation	(331,341)	(317,140)	(283,219)	(274,587)	(274,558)	(402,857)	[10]
Other, net	-	-	-	-	-	-	
Total non-operating revenues(expenses)	(339,613)	(381,280)	(280,893)	(660,861)	(658,444)	(770,975)	
Change in net assets before capital expenses	\$ 403,554	\$ 569,269	\$ 345,569	\$ (644,317)	\$ (457,565)	\$ (295,629)	
Capital expenses	4,566	-	-	165,000	85,741	310,000	
Capital expenses - contra	-	-	-	-	-	-	
Capital expenses, net	4,566	-	-	165,000	85,741	310,000	
Change in net assets	\$ 398,988	\$ 569,269	\$ 345,569	\$ (809,317)	\$ (543,306)	\$ (605,629)	

TRIUNFO SANITATION DISTRICT

FISCAL YEAR 2017 BUDGET SUMMARY

POTABLE WATER DIVISION

COMMENTS

[1] Estimated potable water sales for FY2017 include the Stage 2 water rate increase that took effect during FY2016, a pass through increase effective January 1, 2016, and an additional pass through increase set to go into effect on January 1, 2017, in accordance with the water purchase rate increase from Calleguas Municipal Water District:

FY2016 Adjusted Budget Prior to Stage 2 Rate Increase	Forecast with Conservation (July to August)				
	Tier	Acre Feet	HCF	\$/HCF	Extension
	Tier 1	120.52	52,503	\$4.01	\$ 210,538
	Tier 2	199.35	86,843	\$4.83	\$ 419,452
	Tier 3	12.88	5,611	\$6.07	\$ 34,059
	Total	332.75	144,957		\$ 664,049

FY2016 Adjusted Budget Including Stage 2 Rate Increase	Forecast with Conservation (September to December)				
	Tier	Acre Feet	HCF	\$/HCF	Extension
	Tier 1	241.05	105,007	\$4.13	\$ 433,677
	Tier 2	398.70	173,686	\$5.22	\$ 906,643
	Tier 3	25.76	11,222	\$6.68	\$ 74,963
	Total	665.51	289,915		\$ 1,415,283

FY2016 Adjusted Budget Including Stage 2 Rate Increase	Forecast with Conservation (January to June)				
	Tier	Acre Feet	HCF	\$/HCF	Extension
	Tier 1	359.21	156,482	\$4.24	\$ 663,484
	Tier 2	505.29	220,119	\$5.34	\$ 1,175,433
	Tier 3	24.94	10,863	\$6.80	\$ 73,868
	Total	889.43	387,464		\$ 1,912,785

FY2017 Adopted Budget	Forecast (July to December)				
	Tier	Acre Feet	HCF	\$/HCF	Extension
	Tier 1	351.37	153,068	\$4.24	\$ 649,008
	Tier 2	674.90	294,005	\$5.33	\$ 1,567,048
	Tier 3	322.51	140,493	\$6.79	\$ 953,947
	Total	1,348.77	587,566		\$ 3,170,002

FY2017 Adopted Budget	Forecast (January to June)				
	Tier	Acre Feet	HCF	\$/HCF	Extension
	Tier 1	349.08	152,069	\$4.41	\$ 670,625
	Tier 2	570.21	248,402	\$5.50	\$ 1,366,210
	Tier 3	208.12	90,665	\$6.96	\$ 631,029
	Total	1,127.42	491,136		\$ 2,667,864

[2] Potable water meter service charges are summarized in the following table:

Meter Size	Monthly Charge	Months	Annual Charge	Adjusted FY 2016 Budget		Adopted FY 2017 Budget	
				Number of Meters	Extension	Number of Meters	Extension
5/8"	\$ 15.23	12	\$ 182.76	0	\$ -	3	\$ 548.28
3/4"	\$ 15.23	12	\$ 182.76	0	\$ -	3572	\$ 652,818.72
3/4"	\$ 22.85	12	\$ 274.20	4202	\$ 1,152,188.40	734	\$ 201,262.80
1"	\$ 38.10	12	\$ 457.20	25	\$ 11,430.00	58	\$ 26,517.60
1.5"	\$ 76.18	12	\$ 914.16	9	\$ 8,227.44	19	\$ 17,369.04
2"	\$ 121.90	12	\$ 1,462.80	103	\$ 150,668.40	199	\$ 291,097.20
3"	\$ 228.54	12	\$ 2,742.48	5	\$ 13,712.40	6	\$ 16,454.88
4"	\$ 380.92	12	\$ 4,571.04	2	\$ 9,142.08	2	\$ 9,142.08
6"	\$ 684.40	12	\$ 8,212.80	0	\$ -	1	\$ 8,212.80
				4346	\$ 1,345,368.72	4594	\$ 1,223,423.40

[3] Other revenue includes the following estimates: start fees (\$9K), cell site leases (\$106K), and penalties & late fees (\$66K).

[4] Estimated water purchase from Calleguas Municipal Water District during FY 2016 and 2017:

Item	Adjusted FY 2016 Budget			Adopted FY 2017 Budget		
	Quantity	Cost	Extension	Quantity	Cost	Extension
Water purchased (July-Dec)	1,018.23 acre feet	\$ 1,210	\$ 1,232,054	1,416.21 acre feet	\$ 1,257	\$ 1,780,179
Water purchased (Jan-June)	907.22 acre feet	\$ 1,257	\$ 1,140,378	1,183.79 acre feet	\$ 1,330	\$ 1,574,437
Pumping charges	1,925.45 acre feet	\$ 67	\$ 129,005	2,600.00 acre feet	\$ 67	\$ 174,200
Capacity Reservation Charge (July-Dec)	6 months	\$ 8,063	\$ 48,378	1,416.21 acre feet	\$ 46.49	\$ 65,840
Capacity Reservation Charge (Jan-June)	6 months	\$ 7,395	\$ 44,372	1,183.79 acre feet	\$ 46.96	\$ 55,591
Ready to Serve Charge (July-Dec)	6 months	\$ 17,128	\$ 102,768	1,416.21 acre feet	\$ 91.00	\$ 128,875
Ready to Serve Charge (Jan-June)	6 months	\$ 18,939	\$ 113,635	1,183.79 acre feet	\$ 82.41	\$ 97,556
Flow penalties	12 months	\$ 500	\$ 6,000	12 months	\$ 500	\$ 6,000
Total			\$ 2,816,591			\$ 3,882,678

[5] Professional Services includes \$75K for the Emergency Response Plan.

[6] Membership and dues includes ACWA (\$2.7K), CUWCC (\$2.6K), and CRWA (\$1.1K).

[7] Management & Administrative includes the following estimates: water conservation rebates (\$3.2K), and printing and binding (\$3K).

[8] Significant Permits, Licenses, & Fees includes the following estimates: \$41.2K for the Sensus Customer Portal, \$29.5K for the Sensus Logic MDMS Software, \$40.2K for Paymentus, and \$23K for SWRCB, Encroachment, and EHD.

[9] Debt service interest expense includes payments of \$150.5K on August 1, 2016 and \$147K on February 1, 2017 for the debt related to the construction of the Oak Canyon reservoir project. This debt will be retired on February 1, 2031. Debt service interest expense also includes \$70.5K in payments for the AMR Project.

[10] Overhead cost allocation is the Potable Water Division's share of allocated costs.

Conversion Chart - Water Equivalents	
1 unit = 100 cubic feet [CF] = 1 HCF = 748.05 gallons	
1 acre feet [AF] = 435.60 units = 325,851 gallons	

THIS PAGE INTENTIONALLY LEFT BLANK

Recycled Water Division	6
--------------------------------------	----------

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
RECYCLED WATER DIVISION

Description	Actual FY 2013 Yearend	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Adopted FY 2017 Budget	
Operating revenues:							
Fees, sales	\$ 2,211,030	\$ 2,580,139	\$ 1,994,508	\$ 2,490,681	\$ 2,107,727	\$ 2,227,402	[1]
Service charges	162,266	161,423	161,923	133,229	158,896	142,265	[2]
Other revenue	10,382	3,892	93	-	-	-	
Total operating revenues	2,383,678	2,745,454	2,156,524	2,623,910	2,266,623	2,369,667	
Operating expenses:							
Recycled water purchase	1,838,525	2,131,331	1,665,181	1,999,922	1,716,930	1,828,100	[3]
VRSD contract services - Operations	68,328	92,240	52,416	86,888	21,381	92,541	
VRSD contract services - Administration	-	8,560	19,398	31,595	33,729	28,629	
Operating materials and supplies	-	-	-	-	-	-	
Contract services	-	-	-	-	-	-	
Professional services	704	-	32,890	-	-	-	
Insurance	-	-	-	127	-	127	
Board member fees and reimbursable expenses	12	-	-	-	-	-	
Membership and dues	-	835	835	-	-	-	
Conference and seminars	-	-	-	-	-	-	
Management and administrative	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	
Permits, licenses and fees	170	237	(1,200)	-	-	1,643	
Total operating expenses	1,907,739	2,233,203	1,769,519	2,118,532	1,772,040	1,951,040	
Operating income(loss) before depreciation	475,939	512,251	387,005	505,378	494,583	418,627	
Depreciation and amortization	95,809	95,809	95,809	95,809	97,869	98,555	
Operating income(loss)	380,129	416,441	291,195	409,569	396,714	320,072	
Non-operating revenues(expenses):							
Interest and investment earnings	-	-	5	-	1	-	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	
Debt service interest expense	-	(454)	-	(1,741)	(1,741)	(1,638)	[4]
Contributed capital assets	-	-	-	-	-	-	
Overhead cost allocation	(124,259)	(118,929)	(102,826)	(130,874)	(130,860)	(131,818)	[5]
Other, net	-	-	-	-	-	-	
Total non-operating revenues(expenses)	(124,259)	(119,383)	(102,821)	(132,615)	(132,600)	(133,456)	
Change in net assets before capital expenses	\$ 255,870	\$ 297,058	\$ 188,375	\$ 276,954	\$ 264,114	\$ 186,616	
Capital expenses	-	-	-	1,323,324	987,862	1,240,143	[6]
Capital expenses - contra	-	-	-	-	-	-	
Capital expenses, net	-	-	-	1,323,324	987,862	1,240,143	
Change in net assets	\$ 255,870	\$ 297,058	\$ 188,375	\$ (1,046,370)	\$ (723,747)	\$ (1,053,527)	

TRIUNFO SANITATION DISTRICT

FISCAL YEAR 2017 BUDGET SUMMARY

RECYCLED WATER DIVISION

COMMENTS

[1] Recycled Water Sales:

Estimated TSD Wholesale Sales (CMWD) in Acre Feet [AF]								
Wholesale	Adjusted FY 2016 Budget				Adopted FY 2017 Budget			
	AF	HCF	\$/AF	Extension	AF	HCF	\$/AF	Extension
Jul-Dec	845.59	368,339	\$458.81	\$387,965	1,052.14	458,311	\$444.58	\$467,759
Jan-Jun	766.41	333,848	\$458.81	\$351,637	708.86	308,780	\$444.58	\$315,146
Total	1,612	702,186		\$739,602	1,761	767,092		\$782,905

Estimated TSD Retail Sales [HCF]								
Retail	Adjusted FY 2016 Budget				Adopted FY 2017 Budget			
	AF	HCF	\$/HCF	Extension	AF	HCF	\$/HCF	Extension
Jul-Dec	662.81	288,721	\$3.16	\$912,358	640.52	279,009	\$3.25	\$906,779
Jan-Jun	592.44	258,068	\$3.25	\$838,721	365.22	159,088	\$3.38	\$537,717
Total	1,255.25	546,789		\$1,751,079	1,005.73	438,097		\$1,444,497

[2] Estimated Recycled Water Meter Services Charges are summarized in the following table:

Meter Size	Monthly Charge	Months	Annual Charge	Adjusted FY 2016 Budget		Adopted FY 2017 Budget	
				Number of Meters	Extension	Number of Meters	Extension
1.5"	\$ 68.45	12	\$ 821.40	0	\$ -	0	\$ -
2"	\$109.52	12	\$1,314.24	82	\$107,767.68	97	\$127,481.28
3"	\$205.33	12	\$2,463.96	2	\$ 4,927.92	1	\$ 2,463.96
4"	\$342.23	12	\$4,106.76	3	\$12,320.28	1	\$ 4,106.76
6"	\$684.40	12	\$8,212.80	1	\$ 8,212.80	1	\$ 8,212.80
				88	\$133,228.68	100	\$142,264.80

[3] Recycled water purchase occurs in two steps. Initial purchase is from the Las Virgenes - Triunfo Joint Powers Authority (JPA). This water is then immediately sold to CMWD at the wholesale rate plus 5%.

Estimated Acre Feet (AF) Purchase from JPA						
	Adjusted FY 2016 Budget			Adopted FY 2017 Budget		
	AF	\$/AF	Extension	AF	\$/AF	Extension
Jul-Dec	845.59	\$436.96	\$369,489.01	1,052.14	\$423.41	\$445,485.73
Jan-Jun	766.41	\$436.96	\$334,890.51	708.86	\$423.41	\$300,139.28
Total (AF)	1,612		\$704,379.52	1,761		\$745,625.01

The re-purchase transaction occurs between CMWD and TSD:

Estimated Acre Feet (AF) Purchase from CMWD						
	Adjusted FY 2016 Budget			Adopted FY 2017 Budget		
	AF	\$/AF	Extension	AF	\$/AF	Extension
Jul-Dec	663.9	\$968.00	\$642,655.20	641.9	\$1,006.00	\$645,751.40
Jan-Jun	624.6	\$1,006.00	\$628,347.60	387.2	\$1,064.00	\$411,980.80
Total (AF)	1,288.5		\$1,271,002.80	1,029.1		\$1,057,732.20

Additionally, there is an estimated \$24.7K capacity reserve charge included in the annual recycled water cost.

[4] Debt service interest expense also includes \$1,638 in payments for the AMR Project.

[5] Overhead cost allocation is the Recycled Water Division's share of allocated costs.

[6] Joint Powers Authority related capital improvement projects are identified and described in the attached *Las Virgenes - Triunfo Joint Powers Authority FY2016-2017 Budget & FY2017-2018 Budget Plan*, dated June 6, 2016 (Pages 8-67 through 8-68).

Conversion Chart - Water Equivalents
1 unit = 100 cubic feet [CF] = 1 HCF = 748.05 gallons
1 acre feet [AF] = 435.60 units = 325,851 gallons

THIS PAGE INTENTIONALLY LEFT BLANK

Capital Expenses	7
-------------------------------	----------

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
CAPITAL EXPENSES

Description	Actual FY 2013 Yearend	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Adopted FY 2017 Budget
Operating revenues:						
Fees, sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service charges	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-
Operating expenses:						
Wastewater treatment, Potable & R/W purchase	-	-	-	-	-	-
VRSD contract services - Operations	61,833	32,333	171,141	-	4,457	-
VRSD contract services - Administration	-	-	-	-	-	-
Operating materials and supplies	-	-	-	-	-	-
Contract services	-	-	-	121,000	79,601	-
Professional services	3,827,973	453,824	108,287	-	-	-
Insurance	-	-	-	-	-	-
Board member fees and reimbursable expenses	-	-	-	-	-	-
Membership and dues	-	-	-	-	-	-
Conference and seminars	-	-	-	-	-	-
Management and administrative	2,244	-	-	-	-	-
Utilities	-	-	-	-	-	-
Permits, licenses and fees	-	-	-	-	-	-
Total operating expenses	3,892,050	486,157	279,428	121,000	84,057	-
Operating income(loss) before depreciation	(3,892,050)	(486,157)	(279,428)	(121,000)	(84,057)	-
Depreciation and amortization	-	-	-	-	-	-
Operating income(loss)	(3,892,050)	(486,157)	(279,428)	(121,000)	(84,057)	-
Non-operating revenues(expenses):						
Interest and investment earnings	9,081	236	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(9,081)	(236)	(374,275)	-	(18,394)	-
Contributed capital assets	-	-	-	-	-	-
Overhead cost allocation	-	-	-	-	-	-
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	-	-	(374,275)	-	(18,394)	-
Change in net assets before capital expenses	\$ (3,892,050)	\$ (486,157)	\$ (653,703)	\$ (121,000)	\$ (102,451)	\$ -
Capital expenses	-	48,213	2,017,840	3,377,585	2,289,718	4,900,402
Capital expenses - contra	(3,892,050)	(534,370)	(2,671,544)	-	(164,410)	-
Capital expenses, net	(3,892,050)	(486,157)	(653,703)	3,377,585	2,125,308	4,900,402
Change in net assets	\$ (0)	\$ -	\$ -	\$ (3,498,585)	\$ (2,227,759)	\$ (4,900,402)

[1]

[2]

TRIUNFO SANITATION DISTRICT

FISCAL YEAR 2017 BUDGET SUMMARY

CAPITAL EXPENSES

COMMENTS

[1] Currently, the FY2017 adopted capital expense budget does not include VRSD Contract Services.

[2] The FY2017 TSD Capital Projects do not currently include VRSD Contract Services. Joint Powers Authority related capital improvement projects are identified and described in the attached *Las Virgenes - Triunfo Joint Powers Authority FY2016-2017 Budget & FY2017-2018 Budget Plan*, dated June 6, 2016 (Pages 8-67 through 8-68).

Summary of FY 2017 Capital Projects			
Description	Wastewater	Potable Water	Recycled Water
<i>Triunfo Sanitation District</i>			
Capri Tract without Lindero Greenbelt Recycled Water Improvements & Retrofit			\$0
Carlisle Lift Station Improvements	\$10,000		
Conceptual Study for Replacement or Improvements of the Savoy Pump Station		\$65,000	
Deerhill Pump Station Improvements		\$20,000	
Evaluation of Improvements for the North Ranch Variable Gravity System	\$100,000		
Hillcrest & Oak Park North Apartments Recycled Water Improvements & Retrofit			\$0
Lakeside Lift Station Improvements	\$350,000		
Regency Hills Pump Station Replacement		\$150,000	\$250,000
Savoy Pump Station Replacement			
Wastewater System SCADA Communication Study	\$50,000		
Water System SCADA Communication Study		\$75,000	
Westlake Lift Station Improvements	\$20,000		
<i>Triunfo Sanitation District Subtotal</i>	<i>\$530,000</i>	<i>\$310,000</i>	<i>\$250,000</i>
<i>Triunfo Sanitation District's Share of Joint Powers Authority</i>			
Capri Tract without Lindero Greenbelt Recycled Water Improvements			\$126,714
Centrate Equalization Tank	\$628,924		
Centrate System - New Pump Impellers	\$10,290		
Flow Meter Replacement - JPA Meters	\$7,600		
Lost Hill Overpass Recycled Water Main Relocation			\$182,884
Hillcrest & Oak Park North Apartments Recycled Water Improvements			\$88,200
Manhole Rehabilitation, F2/F3 Line	\$173,114		
Miscellaneous RW Extension			\$117,535
Process Air Improvements	\$528,436		
Programmable Logic Controller Upgrades	\$113,925		
Rancho Amendment Bin and Conveyance Modification Project	\$228,291		
Rancho Facility Improvements	\$72,883		
Rancho Las Virgenes Digester Cleaning and Repair	\$58,212		
Rancho Reliability Improvements	\$28,342		
Raw Sludge Wet Well Mixing Improvements	\$43,806		
Recycled Water Storage Study	\$360,150		\$154,350
Recycled Water Tank Coating Evaluation and Repair			\$8,820
SCADA System Communication Upgrades	\$17,832		
Security Upgrades - JPA	\$5,821		
Summer Season 2013 TMDL Compliance	\$58,800		
Tapia Chemical Building Roof Replacement	\$16,170		
Tapia Duct Bank Infrastructure Upgrade	\$19,404		
Tapia Electrical and Instrumentation Upgrades	\$50,806		
Tapia Primary Flow Diversion	\$12,936		
Tapia Primary Tanks No 2 - 5 Rehabilitation	\$190,100		
Tapia Sluice Gate and Drive Replacement	\$155,609		
Tapia Water Reclamation Facility Reliability Improvements	\$38,808		
Woodland Hills Golf Course RW Pipeline Extension			\$311,640
<i>Triunfo Sanitation District's Share of Joint Powers Authority Subtotal</i>	<i>\$2,820,259</i>	<i>\$0</i>	<i>\$990,143</i>
FY 2017 Capital Projects Estimated Total	\$3,350,259	\$310,000	\$1,240,143

THIS PAGE INTENTIONALLY LEFT BLANK

Las Virgenes-Triunfo Joint Powers Authority

FY 2016-2017 Budget &

FY 2017-2018 Budget Plan.....8

Cover 8-1

Executive Summary 8-4

Operations 8-10

Internal Services..... 8-39

Capital Improvement Program 8-47

Appendix..... 8-69



Las Virgenes – Triunfo Joint Powers Authority

FY 2016-17
Budget
&
FY 2017-18
Budget Plan

June 6, 2016

TABLE OF CONTENTS

	<u>PAGE</u>
SECTION A – EXECUTIVE SUMMARY	
Transmittal Letter	A-1
 SECTION B – OPERATIONS	
Joint Powers Authority Allocated Net Expense Summary	B-1
Joint Powers Authority Operations Summary	B-2
Recycled Water Sales and Rates History	B-4
FY 2015-16 Allocation of Joint Powers Authority Expenses to Participants & FY 2015-16 Participant Sewage Flows	B-5
FY 2016-17 Allocation of Joint Powers Authority Expenses to Participants & FY 2016-17 Participant Sewage Flows	B-6
FY 2017-18 Allocation of Joint Powers Authority Expenses to Participants & FY 2017-18 Participant Sewage Flows	B-7
FY 2016-17 Recycled Water Wholesale Rate Computation	B-8
FY 2017-18 Recycled Water Wholesale Rate Computation	B-9
Joint Powers Authority Operations by Business Unit	B-10
 SECTION C – INTERNAL SERVICES	
Staffing Plan	C-2
Internal Service Summary	C-3
Summary of Allocated Internal Service Costs FY 2015-16	C-6
Summary of Allocated Internal Service Costs FY 2016-17	C-7
Summary of Allocated Internal Service Costs FY 2016-17	C-8
 SECTION D – CAPITAL IMPROVEMENT PROGRAM	
Capital Improvement Project Expenditures by Participant	D-3
FY 2015-16 through FY 2017-18 Working Capital Requirements	D-4
FY 2016-17 – FY 2017-18 Capital Improvement Project Detail	D-7
Capital Improvement Project Expenditure Summary by Fund	D-18
FY 2015-16 Capital Improvement Project Working Capital Requirement by Fund	D-19
FY 2016-17 Capital Improvement Project Working Capital Requirement by Fund	D-21
 SECTION AP – APPENDIX	
Resource Conservation and Public Outreach Program Descriptions	AP-1
Glossary	AP-6
Acronyms	AP-11

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



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



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,

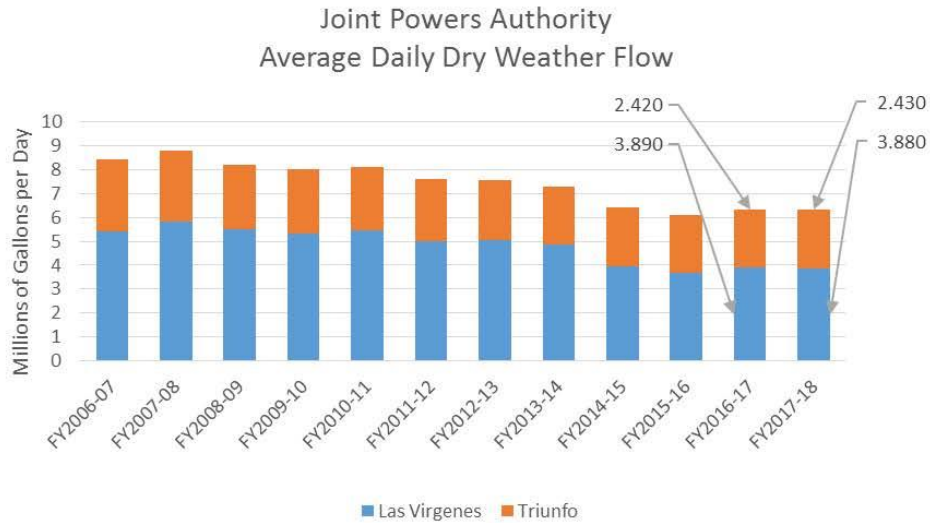


David W. Pedersen, P.E.
General Manager

BUDGET OVERVIEW

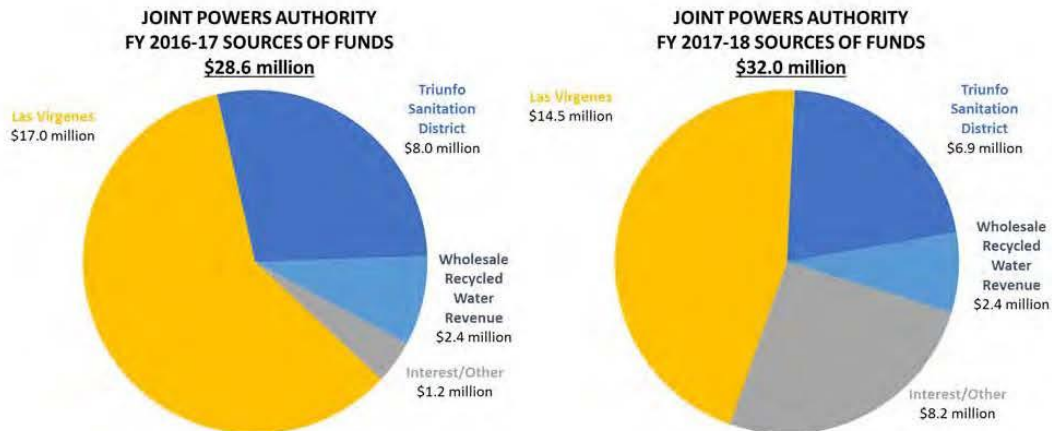
The following pages present an overview of the Fiscal Year 2016-18 Joint Powers Authority Budget created within the terms of the Joint Powers Authority agreement.

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.

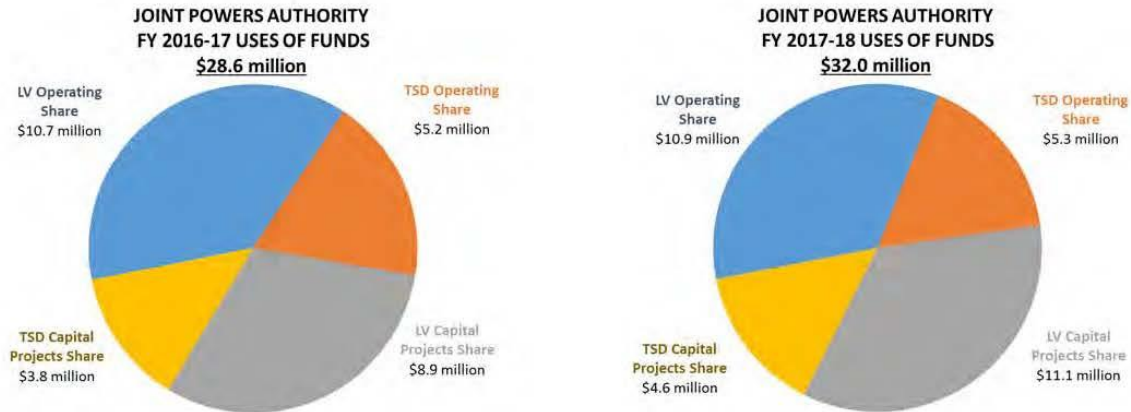
Because allocation of expense varies by type of expense, the overall percentage allocated to each participant changes from year to year. The total anticipated contribution from partners in FY 2016-17 is estimated to be \$0.36 million more than budgeted in FY15/16 for operations and \$5.82 million more 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	3,008,162	2,891,658	2,134,678	2,465,882	2,412,775	2,410,221	2,396,074
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	3,277,851	3,102,876	2,326,230	2,545,882	2,512,775	2,490,221	2,476,074
Interest & Other Revenue	25,144	12,854	47,924	1,358,638	380,326	1,080,000	8,126,000
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	10,907,210	12,614,975	11,206,238	12,726,682	10,178,724	16,991,770	14,491,256
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	5,029,139	5,599,310	5,380,145	6,085,311	4,744,659	8,002,135	6,875,721
Total Sources of Funds	19,239,344	21,330,015	18,960,537	22,716,513	17,816,484	28,564,126	31,969,051

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.

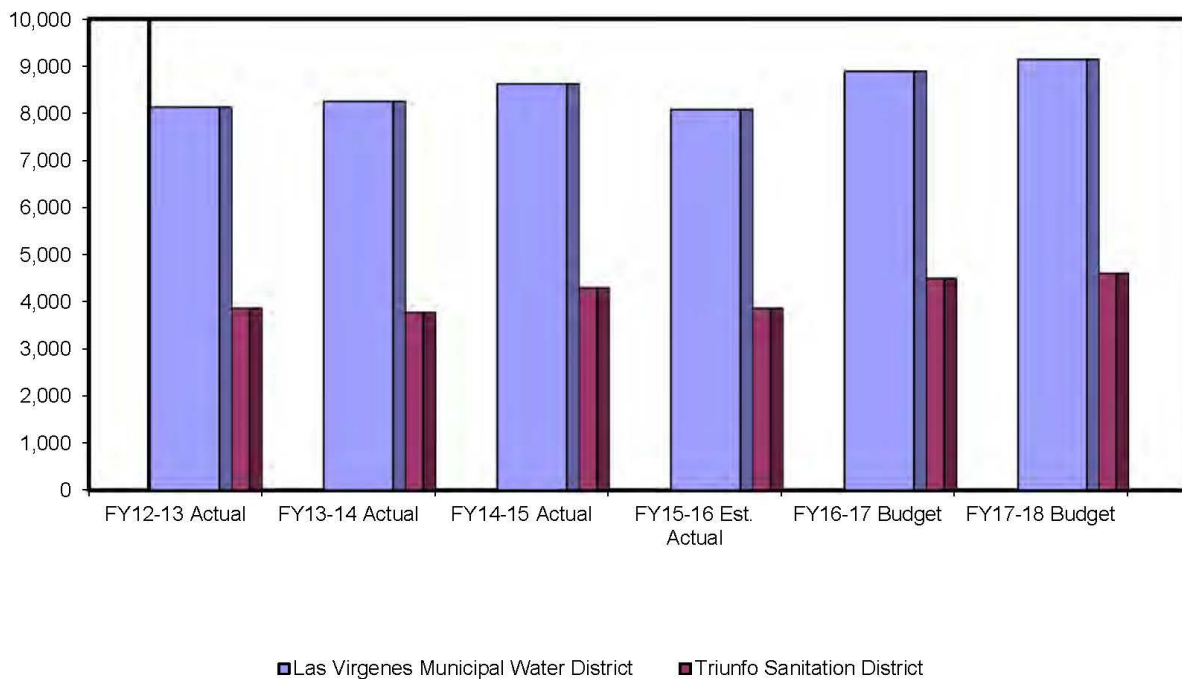
The FY 2016-17 Las Virgenes Municipal Water District budget for general and administrative expenses (otherwise known as Internal Services) is \$16.0 million. Of this total, \$5.68 million is allocated to the JPA based upon projected labor hours. For FY 2017-18, \$16.4 million total and \$5.86 allocated.

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

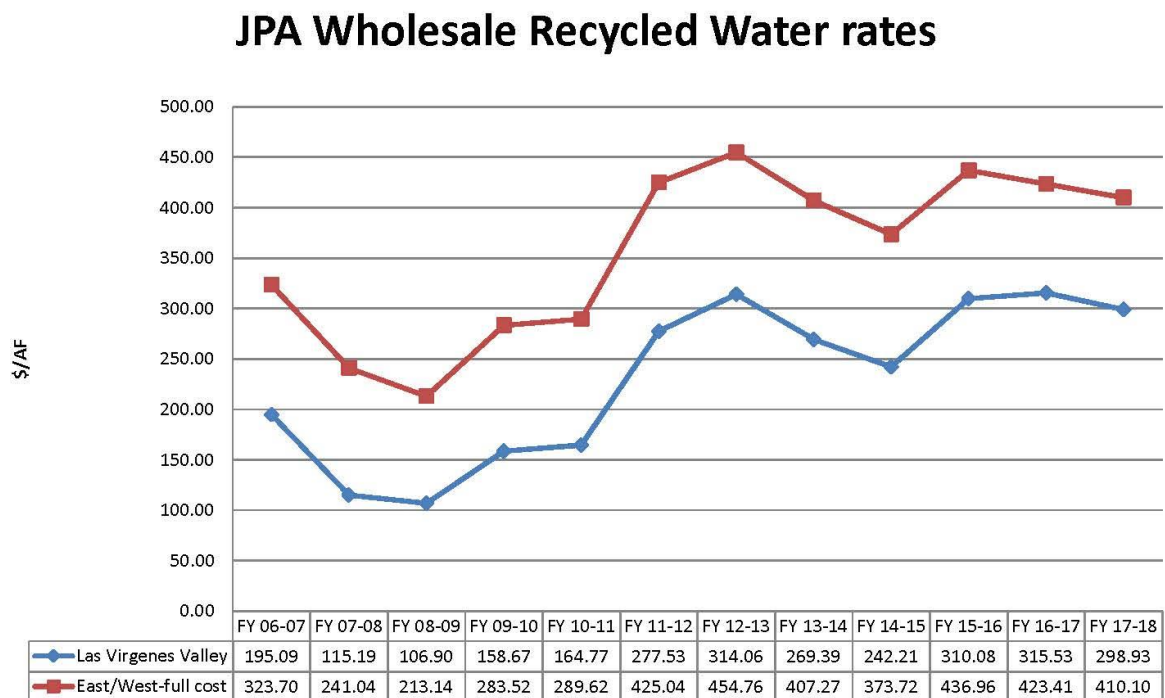
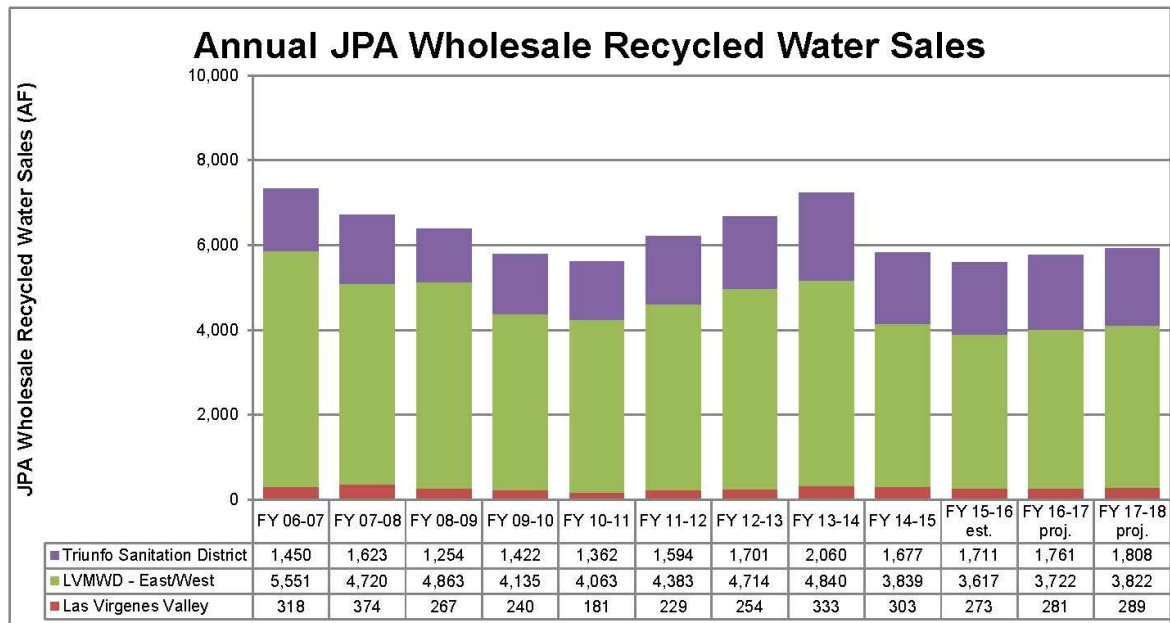


**Las Virgenes - Triunfo
Joint Powers Authority
Operations Summary**

	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
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



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

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
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
	A	B	C	D	E	TOTAL

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)
U-2 SANITATION DISTRICT	3.1%	4,311	17.5%	1,455,146	21.4%	966,430	25.0%	644	0.0%	0
RECYCLED WATER FUND				(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)
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)
TOTAL ALLOCATION	100.0%	139,051	100.0%	7,313,615	100.0%	4,516,029	100.0%	2,575	100.0%	(20,000)
	A		B		C		D		E	TOTAL

GROUP

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

JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
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						
	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					
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
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS									
	%	\$	%	\$	%	\$	%	\$	%	\$
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)
U-2 SANITATION DISTRICT	3.1%	7,537	17.5%	1,541,411	23.5%	1,223,120	25.0%	663	0.0%	0
RECYCLED WATER FUND				(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)
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)
TOTAL ALLOCATION	100.0%	243,133	100.0%	7,962,625	100.1%	5,204,764	100.0%	2,650	100.0%	(20,000)
	A		B		C		D		E	
										TOTAL

GROUP

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

JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
FY 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%	37,725	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					
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
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS									
	%	\$	%	\$	%	\$	%	\$	%	\$
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)
U-2 SANITATION DISTRICT	3.1%	7,770	17.5%	1,602,814	23.1%	1,202,245	25.0%	683	0.0%	0
RECYCLED WATER FUND				(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)
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)
TOTAL ALLOCATION	100.0%	250,644	100.0%	8,313,495	100.0%	5,204,523	100.0%	2,730	100.0%	(20,000)
	A		B		C		D		E	
										TOTAL

GROUP

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

JOINT POWERS AUTHORITY
PARTICIPANT SEWAGE FLOWS and EXPENSE ALLOCATION
FY 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	<u>\$ 2,410,256</u>	<u>\$ 1,818,741</u>	<u>\$ 591,515</u>	
Costs per Acre Foot		<u>\$ 315.53</u>	<u>\$ 107.88</u>	<u>\$ 423.41</u>
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>

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.

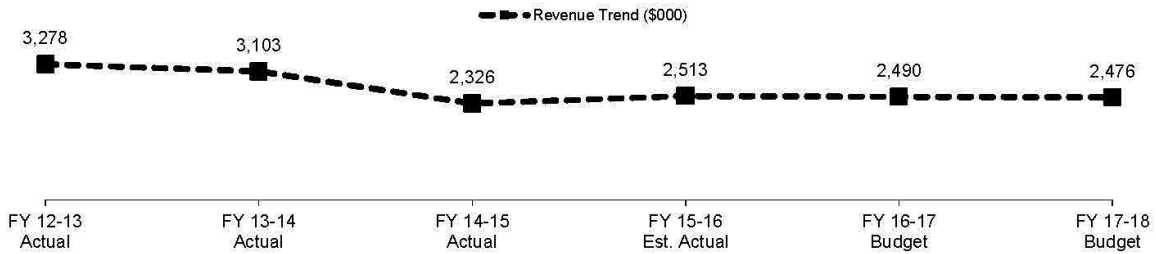
4245 MWD Incentive Local Projects – Funding from Metropolitan Water District to encourage reduction of potable water demand up to 700 af per year at \$154/af. The twenty-five (25) year agreement between the MWD and the JPA expired in November, 2014.

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

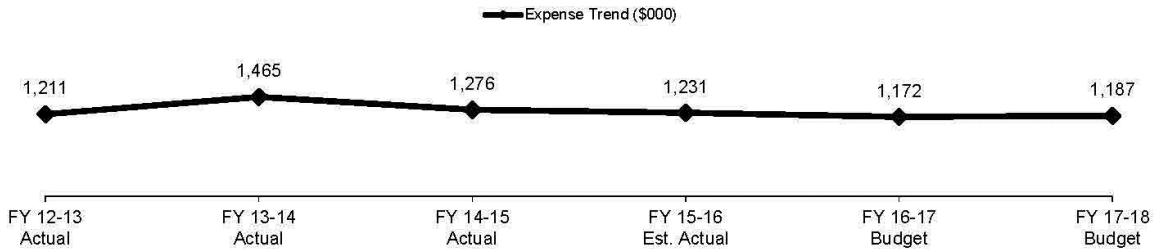
- 5400 Labor – Primarily labor hours worked by Water Treatment and Production and Water Reclamation personnel to operate and provide preventive maintenance to equipment and facilities at the various Joint Powers Authority pump stations.
- 5405.1 Energy – Energy costs for recycled water pump stations. 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.

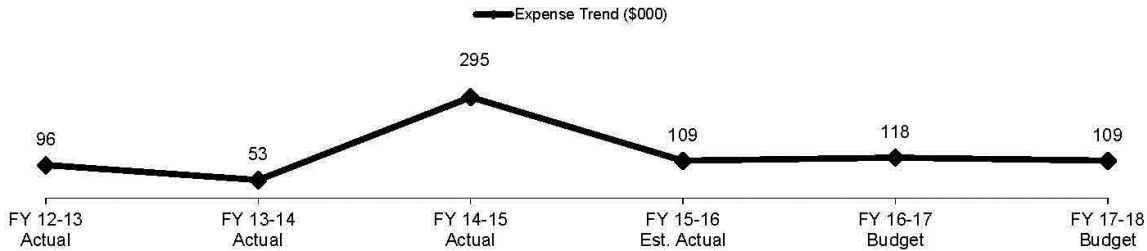
MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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.

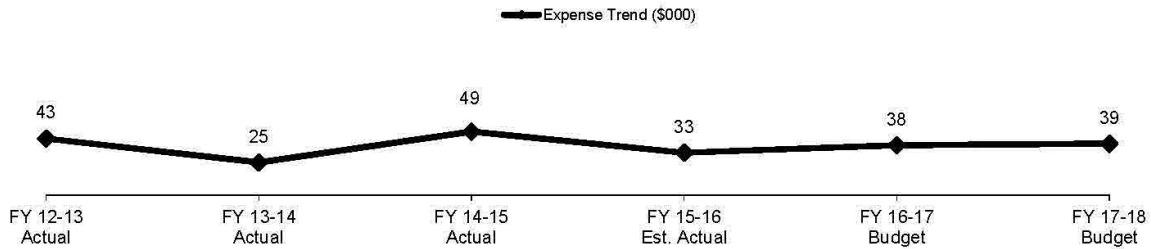
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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

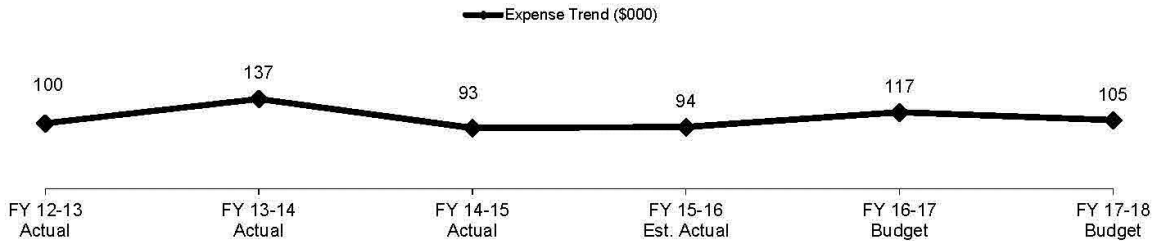
- 5500 Labor – Primarily labor hours worked by Construction Section personnel to provide maintenance and pipeline location in the recycled water distribution pipeline system.
- 5510 Supplies/Materials – Items required by staff to maintain the recycled water distribution system, such as valves, pipe, 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

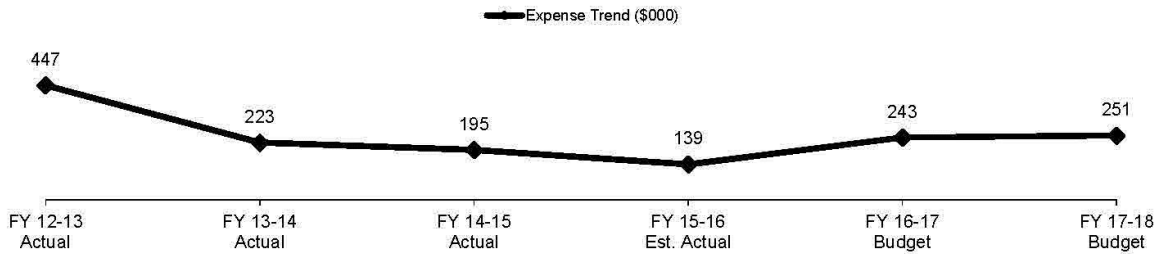
- 5500 Labor – Primarily labor hours worked by maintenance personnel in the Joint Powers Authority sewers located within the Joint Powers Authority (U-1 Sanitation District) area.
- 5510 Supplies/Materials – Items required by staff in maintaining the trunk sewer system. Increased funding is to replace 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	\$2,182	\$9,626	\$785	\$2,381	\$2,068	\$2,298	\$2,332
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	\$306,885	\$102,605	\$111,935	\$106,365	\$74,128	\$120,422	\$124,314
SPECIALTY EXPENSES							
5710.2 Technical Services	15,625	0	0	12,627	0	0	0
Sub-total	\$15,625	\$0	\$0	\$12,627	\$0	\$0	\$0
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	\$122,576	\$110,649	\$82,078	\$124,700	\$62,855	\$120,413	\$123,998
TOTAL EXPENSES	\$447,268	\$222,880	\$194,798	\$246,073	\$139,051	\$243,133	\$250,644



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.
- 5410.10Sodium Hypochlorite – Usage expected to be at same levels.
- 5410.11Sodium Bisulfite – Usage contingent upon discharge flows to Malibu Creek.
- 5410.13Aqua 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

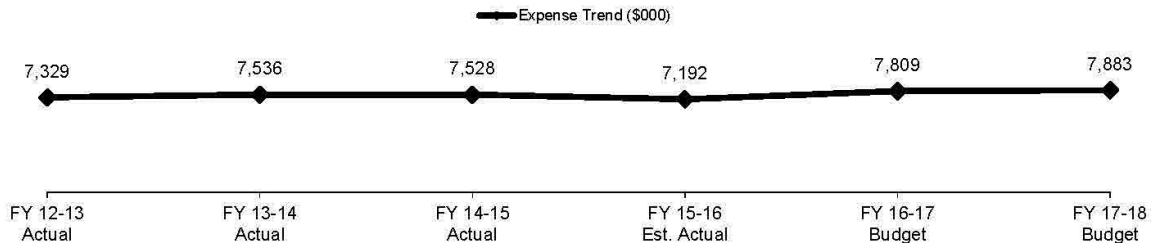
- 6788 District Sprayfields – Contractor, equipment, supply, and staff costs associated with maintaining farm fields, catch basins, roads, fences and equipment, disposing of effluent as needed due to permit requirements or distribution system upsets, and harvesting vegetation to remove nitrogen applied 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



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

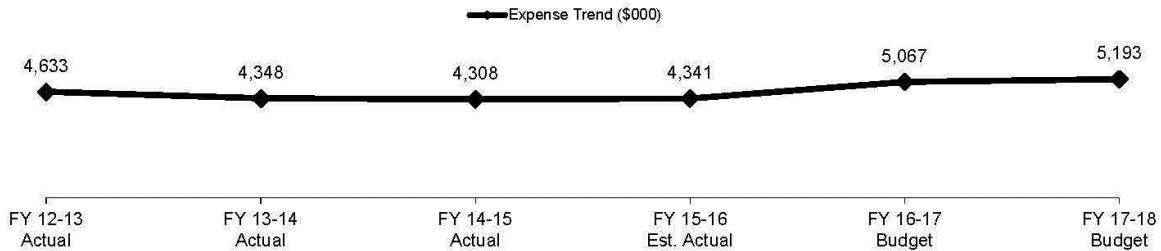
- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services. Includes hours for RCPO staff to manage landscape contract.
- 5510 Supplies/Materials – Items required for staff to maintain plant facilities and equipment. FY16-17 budget includes funding to 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).

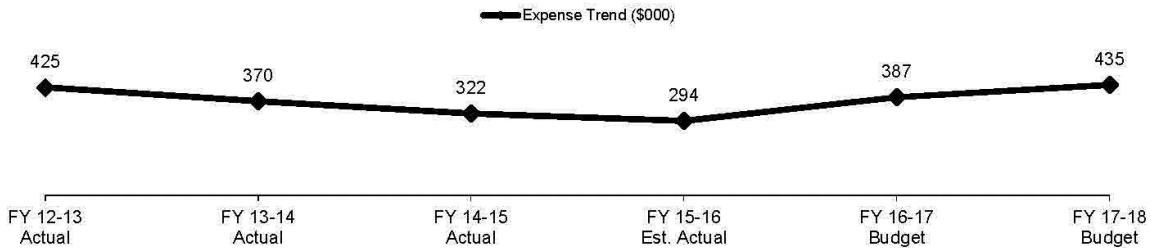
SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

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/Centrated 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

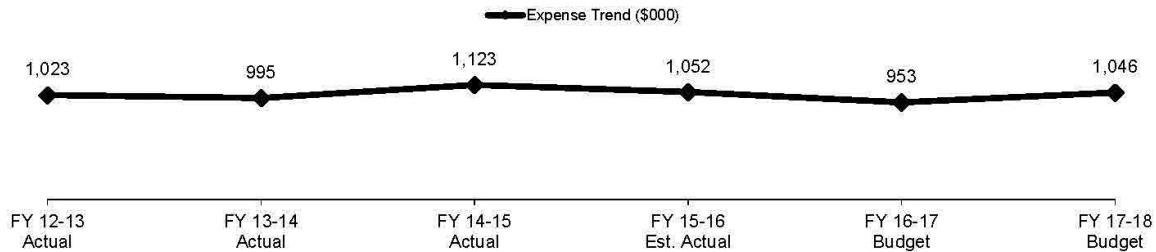
No significant changes are anticipated for FY16-17 or FY 17-18.

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



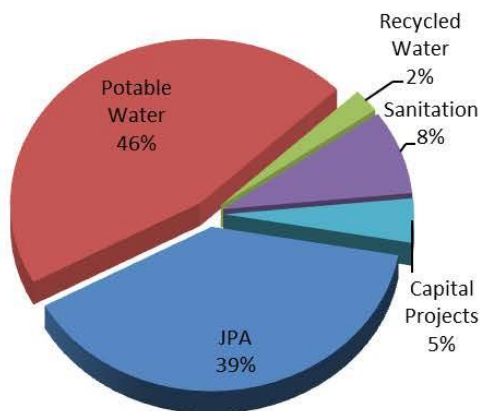
INTERNAL SERVICES

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.

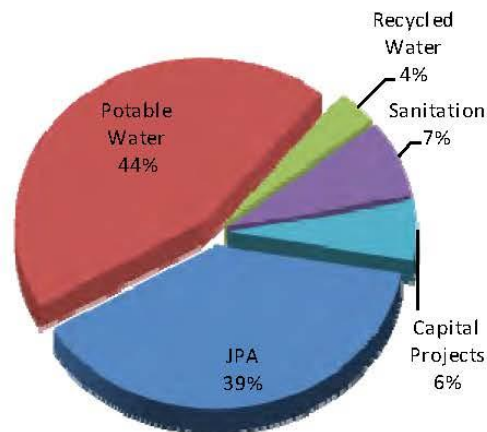
The Joint Powers Authority (JPA) agreement between Las Virgenes Municipal Water District (LV) and Triunfo Sanitation District (TSD) calls for allocation of General and Administrative costs based on the actual cost of labor. General and administrative costs are defined as accounting, personnel and general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

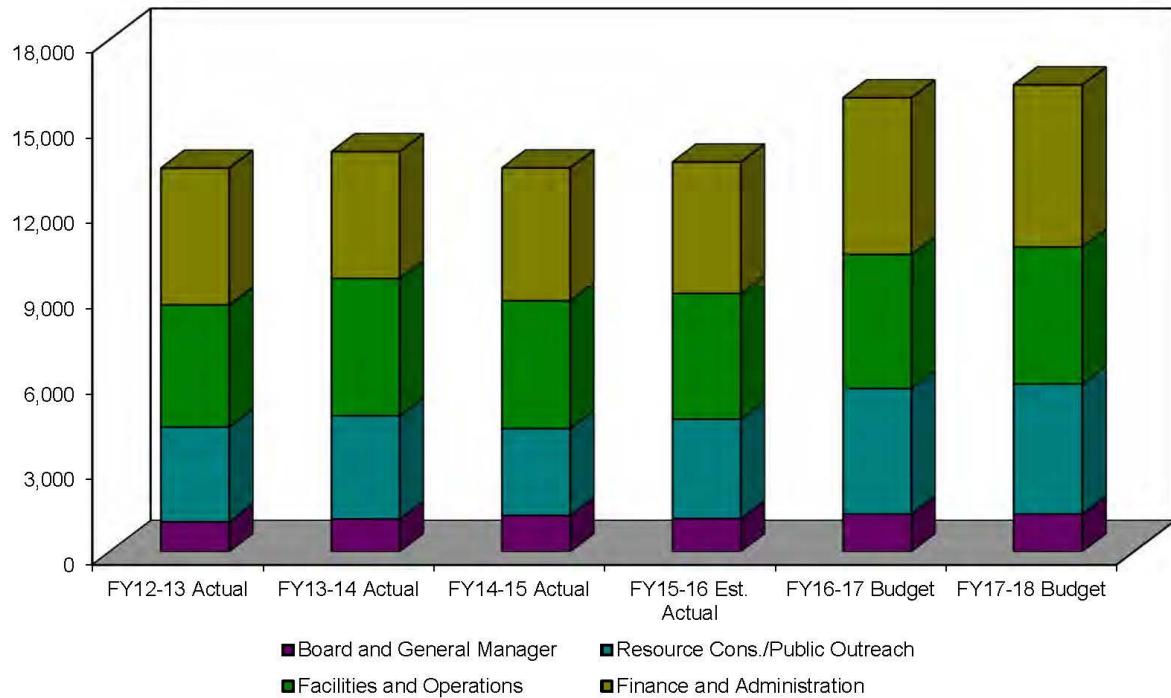
Business Unit	DIVISION Dept/Section	2012-13 Auth Positions	2013-14 Auth Positions	2014-15 Auth Positions	2015-16 Auth Positions	Filled as 4/15/2016	2016-17 Proposed Positions	2017-18 Proposed Positions
	FACILITIES & OPERATIONS							
701310	Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0
701320	Facilities 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
-------------------------------------	--	-------	-------	-------	-------	-------	-------	-------

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
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
Summary of Allocated Internal Service Costs
FY 2015-16 Estimated Actual**

	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	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**

				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	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

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

Priority 1 – Essential Projects

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

Priority 2 – Necessary Projects

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

Priority 3 – Desirable or Deferrable Projects

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

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

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

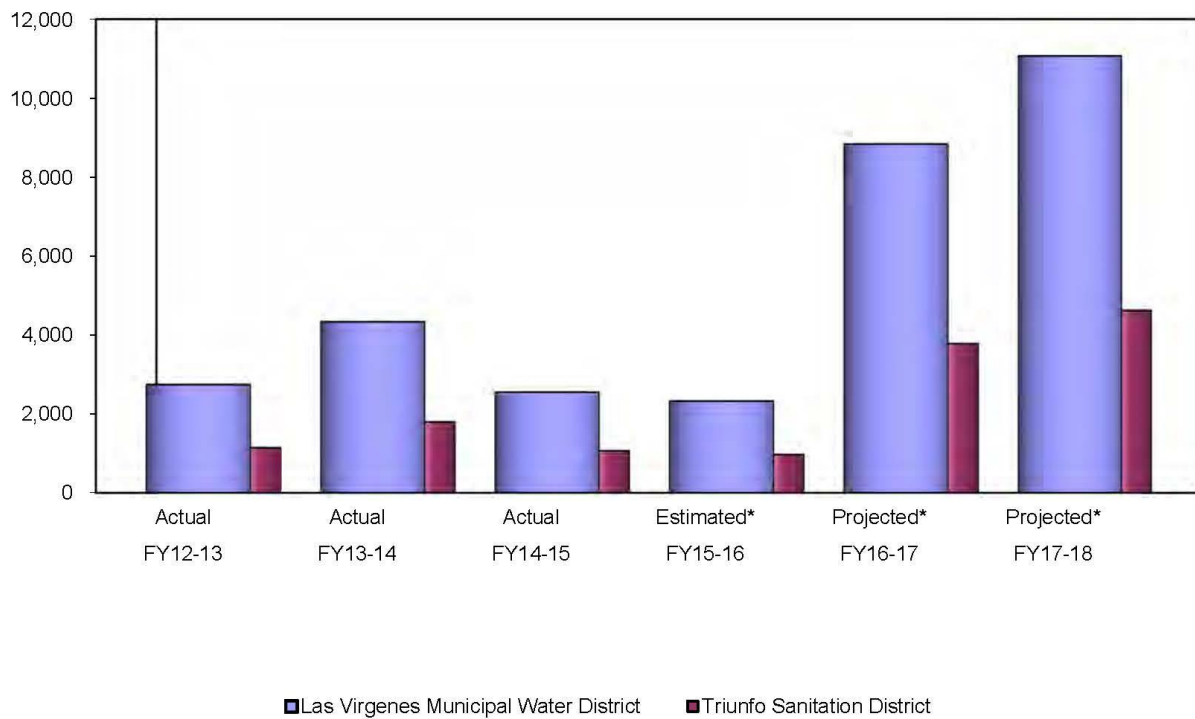
- Recycled Water Conservation Fund – Provides for construction of new facilities or services to support new users, as well as conservation programs, such as low flow toilet rebates. Source of revenue for this Fund is a component of the Water Capacity Fee for the Water Conservation Fund.
- Recycled Water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

- Sanitation Construction Fund – Provides for construction projects related to the Sanitation System to support new demands or requirements. Source of revenue for this Fund is the Sewer Capacity Fee.
- Sanitation Replacement Fund – Provides for projects to repair, upgrade and replace component facilities in the Sanitation System. Source of revenue for this Fund is Sewer Rates.

The District has actively pursued funding for capital projects from various Federal, State and County government agencies. No grant funds are currently approved for the proposed JPA capital improvements. The District anticipates receiving a total of \$17,594,692 from the City of Los Angeles Department of Water and Power for 100% of costs of the Woodland Hills Golf Course Recycled Water Pipeline Extension. Staff also expects to receive incentives to offset the installation costs of the Lighting Efficiency projects, as well as annual operating cost savings from completion of those projects.

**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
	<u>3,932</u>	<u>6,177</u>	<u>3,657</u>	<u>3,332</u>	<u>12,661</u>	<u>15,721</u>



*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
60000	Rancho Amendment Bin and Conveyance Modification Project	\$0	\$0	\$0	\$776,500	\$776,500	\$0
60006	Tapia Duct Bank Infrastructure Upgrade	\$0	\$0	\$0	\$66,000	\$66,000	\$184,750
60023	Tapia Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$469,920
60024	Rancho Lighting Efficiency Upgrade	\$0	\$0	\$0	\$0	\$0	\$594,000
60040	Flow Meter Replacement - JPA Meters	\$0	\$0	\$0	\$25,849	\$25,849	\$0
60045	Alice Stelle Recycled Water Main Extension Project	\$0	\$0	\$0	\$0	\$0	\$671,000
60048	Summer Season 2013 TMDL Compliance	\$0	\$0	\$0	\$200,000	\$200,000	\$400,000
60050	Recycled Water Tank Coating Evaluation and Repair	\$0	\$0	\$0	\$30,000	\$30,000	\$71,500
60057	Capri Tract w/o Lindero Greenbelt Recycled Water Improvements	\$0	\$0	\$0	\$431,000	\$431,000	\$0
60058	Hillcrest and Oak Park North Apartments Recycled Water Improvements	\$0	\$0	\$0	\$300,000	\$300,000	\$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
60059	Tapia Chemical Building Roof Replacement	\$0	\$0	\$0	\$55,000	\$55,000	\$0
99910	Process Air Improvements	\$0	\$0	\$0	\$1,797,400	\$1,797,400	\$1,873,600
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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
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. Project Funding: Recycled Water Replacement Estimated Impact on Annual Operating Expense	Cao	3 Completed	Appr. \$443,231 Exp. \$443,231	\$0	\$0
			100.00%	JPA Share - LV: 70.60%	JPA Share - TSD: 29.40%	
				\$0	Anticipated Future Expenditures	No
10487	Construct 3rd Digester at Rancho 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: Sanitation Construction Sanitation Replacement Estimated Impact on Annual Operating Expense	Zhao	2 Completed	Appr. \$7,423,548 Exp. \$7,891,056	\$0	\$0
			20.00% 80.00%	JPA Share - LV: 70.60%	JPA Share - TSD: 29.40%	
				\$0	Anticipated Future Expenditures	No
10513	Tapia Sluice Gate and Drive Replacement 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 FY16-17 - FY19-20 Sluice Gate & Drive replacement project \$638,400</i> Project Funding: Sanitation Replacement Estimated Impact on Annual Operating Expense	Maple	2 Continuing	Appr. \$545,105 Exp. \$15,821	\$0	\$212,800
			100.00%	JPA Share - LV: 70.60%	JPA Share - TSD: 29.40%	
				\$0	Anticipated Future Expenditures	Yes
10520	SCADA System Communication Upgrades 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: Sanitation Replacement Estimated Impact on Annual Operating Expense	Schlageter	2 Continuing	Appr. \$93,100 Exp. \$32,447	\$0	\$7,008
			100.00%	JPA Share - LV: 70.60%	JPA Share - TSD: 29.40%	
				\$0	Anticipated Future Expenditures	Yes

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
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
10540	Lost Hill Overpass Recycled Water Main Relocation	Zhao	2 Continuing	Appr. \$765,101 Exp. \$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
10551	Centrate System - New Pump Impellers	Johnson	2 Continuing	Appr. \$35,000 Exp. \$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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10559	Manhole Rehabilitation, F2/F3 Line	Schlageter	2 Continuing	Appr. \$291,500 Exp. \$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
10560	Rancho: Rehabilitate Existing Centrate Line	Schlageter	2 Completed	Appr. \$175,390 Exp. \$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. \$46,500 Exp. \$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. \$85,000 Exp. \$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. \$1,250,519 Exp. \$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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10565	Rancho Las Virgenes Digester Cleaning and Repair	Schlageter	1 Continuing	Appr. \$287,500 Exp. \$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
10567	Programmable Logic Controller Upgrades	Schlageter	2 Continuing	Appr. \$216,500 Exp. \$0	\$171,000	\$379,050
	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.					
	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
10570	Rancho Las Virgenes Composting Facility: Purchase of New Loader	Dingman	3 Completed	Appr. \$180,000 Exp. \$180,000	\$0	\$0
	Replace the existing Michigan/Volvo loader used to move amendment and compost at Rancho with a like model.					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10573	Sewer Grit Handling	Maple	2 Completed	Appr. \$50,000 Exp. \$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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10574	Rancho Facility Improvements	Johnson	3 Continuing	Appr. \$384,000 Exp. \$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.) - \$35,000 2) Amendment Bin Overhaul (welding/coating) - \$50,000 3) Conveyor Screw Replacement (2) - \$30,000 4) Dewatering Compressor (1) - \$10,000					
	Project Funding:			JPA Share - LV:	JPA Share - TSD:	
	Sanitation Replacement		100.00%	70.60%	29.40%	
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
10579	Security Upgrades - JPA	Miller	3 Continuing	Appr. \$32,000 Exp. \$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
10582	Tapia Balancing Pond Sealant Replacement	Maple	2 Completed	Appr. \$80,500 Exp. \$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
10587	Recycled Water Storage Study	Lippman	2 Continuing	Appr. \$721,644 Exp. \$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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10588	Woodland Hills Golf Course RW Pipeline Extension	Schlageter	2 Continuing	Appr. \$1,338,638 Exp. \$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
10589	WIMS Software Implementation		Completed	Appr. \$32,350 Exp. \$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
10595	Tapia Primary Flow Diversion	Dingman	1 Continuing	Appr. \$44,000 Exp. \$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
10597	Tapia Electrical and Instrumentation Upgrades	Korkosz	3 Continuing	Appr. \$137,250 Exp. \$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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
10600	Tapia Water Reclamation Facility Reliability Improvements	Dingman	3 Annual	Appr. \$100,000 Exp. \$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. \$100,000 Exp. \$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. \$106,000 Exp. \$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
10607	Tapia: Primary Tanks No. 2 - 5 Rehabilitation	Maple	2 Continuing	Appr. \$98,264 Exp. \$98,264	\$646,600	\$329,800
	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.					
	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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
60000	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
60006	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
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
60040	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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
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
60048	Summer Season 2013 TMDL Compliance	Lippman	1 New	Appr. Exp.	\$0 \$0	\$200,000 \$400,000
	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.					
	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
60050	Recycled Water Tank Coating Evaluation and Repair	Schlageter	2 New	Appr. Exp.	\$0 \$0	\$30,000 \$71,500
	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.					
	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
60057	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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

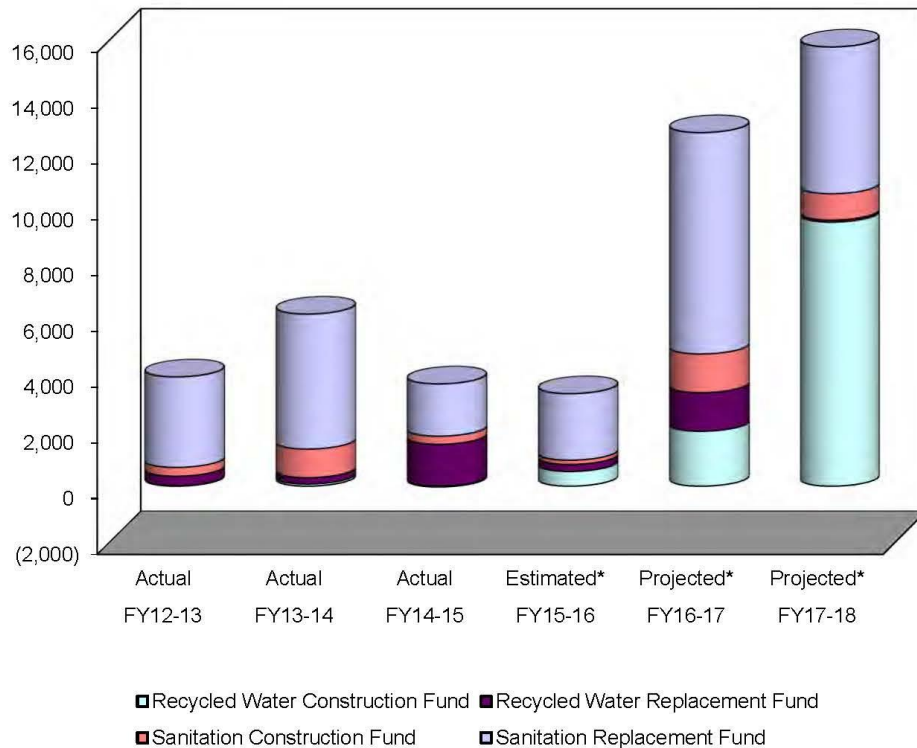
Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
60058	Hillcrest and Oak Park North Apartments Recycled Water Improvements		New	Appr. Exp.	\$0 \$0	\$300,000 \$0
	Project Funding:				JPA Share - LV:	JPA Share - TSD:
	Recycled Water Replacement		100.00%		70.60%	29.40%
	Estimated Impact on Annual Operating Expense			\$0	Anticipated Future Expenditures	No
60059	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
99910	Process Air Improvements	Dingman	3 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
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

JPA Capital Improvement Project Detail, FY16-17 - FY17-18

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2016	FY16-17 Appropriations	FY17-18 Appropriations
Total Capital Improvement Project Appropriations					\$8,255,508	\$15,721,585
Total Other Funding				\$17,996,692		
Total Estimated Impact on Annual Operating Expense				(\$286,000)		
Appropriations by Fund				FY 2016-17 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
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				\$5,265,870	\$1,548,166	\$3,717,704
GRAND TOTAL				\$8,255,508	\$2,427,119	\$5,828,389
Appropriations by Fund				FY 2017-18 Appropriations	JPA Projects TSD Share	Net LVMWD Appropriations
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				\$15,721,585	\$4,648,302	\$11,073,283

**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
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
60050	Recycled Water Tank Coating Evaluation and Repair	\$30,000	100.0%	\$30,000	29.4%	\$8,820	\$21,180
60057	Capri Tract w/o Lindero Greenbelt Recycled Water Improve	\$431,000	100.0%	\$431,000	29.4%	\$126,714	\$304,286
60058	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
60048	Summer Season 2013 TMDL Compliance	\$200,000	25.0%	\$50,000	29.4%	\$14,700	\$35,300
99910	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
60000	Rancho Amendment Bin and Conveyance Modification Project	\$776,500	100.0%	\$776,500	29.4%	\$228,291	\$548,209
60006	Tapia Duct Bank Infrastructure Upgrade	\$66,000	100.0%	\$66,000	29.4%	\$19,404	\$46,596
60040	Flow Meter Replacement - JPA Meters	\$25,849	100.0%	\$25,849	29.4%	\$7,600	\$18,249
60048	Summer Season 2013 TMDL Compliance	\$200,000	75.0%	\$150,000	29.4%	\$44,100	\$105,900
60059	Tapia Chemical Building Roof Replacement	\$55,000	100.0%	\$55,000	29.4%	\$16,170	\$38,830
99910	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

		2015-16 Adopted Budget	2015-16 Estimated Actual	2016-17 Proposed Budget	2017-18 Proposed Budget
ACCT #	DESCRIPTION				
	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 Adopted Budget	2015-16 Estimated Actual	2016-17 Proposed Budget	2017-18 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

ACCT #	DESCRIPTION	2015-16 Adopted Budget	2015-16 Estimated Actual	2016-17 Proposed Budget	2016-17 Proposed Budget
	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.

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

Supplemental Information9

VRSD Project Summary – Budget Comparison	9-1
VRSD Hourly Rates	9-3
VRSD Equipment & Supply (Consumable) Rates.....	9-4
VRSD Contract Labor Estimate – Hours by Classification	9-6
VRSD Contract Labor Estimate – Dollars by Classification	9-14
VRSD Contract Services Cost Analysis by Project	9-22
VRSD Contract Expenses by Category	9-36
Membership Dues, Conferences & Seminars.....	9-37
Reserve Analysis	9-38

TRIUNFO SANITATION DISTRICT
VRSD Contract Services
Project Summary - FY 2017 vs. FY 2016 Budget Comparison

Central Administration	Project Number	Adopted FY 16 Budget	Adopted FY 17 Budget	Change	% Change
Administration - Central Admin	121100	\$526,971	\$702,097	\$175,126	33%
Administration -Wastewater Admin	121101	\$93,828	\$181,055	\$87,227	93%
Administration -Special Projects	121103	\$5,240	\$11,648	\$6,408	122%
Administration - PW Customer Service	122100	\$259,475	\$249,106	(\$10,369)	-4%
Administration - EPG - OP Water Conservation	122501	\$3,680	\$27,190	\$23,510	639%
Administration - RW Customer Service	123100	\$31,594	\$28,629	(\$2,965)	-9%
Total Central Administration Costs		\$920,788	\$1,199,725	\$278,937	30%
<i>Less: Administration - Wastewater Admin</i>	<i>121101</i>	<i>(\$93,828)</i>	<i>(\$181,055)</i>	<i>(\$87,227)</i>	<i>93%</i>
<i>Less: Administration - PW Customer Service</i>	<i>122100</i>	<i>(\$259,475)</i>	<i>(\$249,106)</i>	<i>\$10,369</i>	<i>-4%</i>
<i>Less: Administration - EPG - OP Water Conservation</i>	<i>122501</i>	<i>(\$3,680)</i>	<i>(\$27,190)</i>	<i>(\$23,510)</i>	<i>639%</i>
<i>Less: Administration - RW Customer Service</i>	<i>123100</i>	<i>(\$31,594)</i>	<i>(\$28,629)</i>	<i>\$2,965</i>	<i>-9%</i>
Central Administration Total		\$532,211	\$713,745	\$181,534	34%

Wastewater	Project Number	Adopted FY 16 Budget	Adopted FY 17 Budget	Change	% Change
Maintenance	221200	\$110,465	\$114,165	\$3,700	3%
Maintenance - Emergency Callouts	221200E	\$5,960	\$6,240	\$280	5%
Maintenance - Collection System	221201	\$373,557	\$391,700	\$18,143	5%
Maintenance - Collection System - Emergency Callouts	221201E	\$11,730	\$12,540	\$810	7%
Maintenance - N. Shore Tank	221202	\$47,713	\$50,949	\$3,236	7%
Maintenance - N. Shore Tank - Emergency Callouts	221202E	\$1,788	\$1,872	\$84	5%
Maintenance - Manhole Rehab	221203	\$286,005	\$313,375	\$27,370	10%
Maintenance - Preventative	221204	\$66,345	\$69,467	\$3,122	5%
Maintenance - SCADA/Electrical	221206	\$86,850	\$89,992	\$3,142	4%
Maintenance - Bell Canyon - Collection System	221207	\$80,725	\$84,085	\$3,360	4%
Maintenance - Bell Canyon - Preventative	221208	\$13,749	\$14,345	\$596	4%
Operations - Administration Field	221300	\$27,000	\$28,400	\$1,400	5%
Operations	221301	\$91,814	\$95,317	\$3,503	4%
Operations - Emergency Callouts	221301E	\$2,235	\$2,340	\$105	5%
Operations - Bell Canyon	221302	\$12,721	\$13,301	\$580	5%
Operations - Bell Canyon - Administration Field	221303	\$2,840	\$2,990	\$150	5%
Engineering	221400	\$101,936	\$98,942	(\$2,994)	-3%
EPG - Sewer System Management Plan	221500	\$11,480	\$11,920	\$440	4%
EPG - Source Control	221501	\$55,190	\$57,605	\$2,415	4%
Total Wastewater Operations Costs		\$1,390,103	\$1,459,545	\$69,442	5%
<i>Add: Administration - Wastewater Admin</i>	<i>121101</i>	<i>\$93,828</i>	<i>\$181,055</i>	<i>\$87,227</i>	<i>93%</i>
Wastewater Total		\$1,483,931	\$1,640,600	\$156,669	11%

TRIUNFO SANITATION DISTRICT
VRSD Contract Services
Project Summary - FY 2017 vs. FY 2016 Budget Comparison

Potable Water	Project Number	Adopted FY 16 Budget	Adopted FY 17 Budget	Change	% Change
Maintenance	222200	\$63,100	\$104,760	\$41,660	66%
Maintenance - Preventative	222201	\$118,304	\$142,201	\$23,897	20%
Maintenance - SCADA/Electrical	222202	\$114,339	\$123,614	\$9,275	8%
Maintenance - Coatings & Linings	222203	\$15,540	\$24,632	\$9,092	59%
Operations	222300	\$302,160	\$318,971	\$16,811	6%
Operations - Emergency Callouts	222300E	\$11,730	\$12,540	\$810	7%
Operations - System Repairs	222301	\$215,502	\$223,056	\$7,554	4%
Operations - PW Customer Service	222302	\$70,102	\$74,814	\$4,712	7%
Operations - PW Customer Service - Emergency Callouts	222302E	\$8,211	\$8,778	\$567	7%
Operations - Fire Hydrants	222303	\$70,630	\$74,638	\$4,008	6%
Operations - Anode Checks/Leak Protection	222304	\$10,215	\$10,995	\$780	8%
Operations - Meter Replacement	222305	\$10,855	\$11,443	\$588	5%
Operations - Customer AMI Training	222307	\$46,800	\$50,040	\$3,240	7%
Engineering	222400	\$63,325	\$71,900	\$8,575	14%
EPG - Potable Water	222500	\$96,919	\$99,709	\$2,790	3%
EPG - OP Water Conservation	222501	\$93,690	\$99,800	\$6,110	7%
Total Potable Water Operations Costs		\$1,311,422	\$1,451,891	\$140,469	11%
<i>Add: Administration - PW Customer Service</i>	<i>122100</i>	<i>\$259,475</i>	<i>\$249,106</i>	<i>(\$10,369)</i>	<i>-4%</i>
<i>Add: Administration - EPG - OP Water Conservation</i>	<i>122501</i>	<i>\$3,680</i>	<i>\$27,190</i>	<i>\$23,510</i>	<i>639%</i>
Potable Water Total		\$1,574,577	\$1,728,187	\$153,610	10%

Recycled Water	Project Number	Adopted FY 16 Budget	Adopted FY 17 Budget	Change	% Change
Maintenance	223200	\$16,295	\$19,653	\$3,358	21%
Operations	223300	\$67,178	\$69,230	\$2,052	3%
Operations - Emergency Callouts	223300E	\$3,415	\$3,658	\$243	7%
Total Recycled Water Operations Costs		\$86,888	\$92,541	\$5,653	7%
<i>Add: Administration - RW Customer Service</i>	<i>123100</i>	<i>\$31,594</i>	<i>\$28,629</i>	<i>(\$2,965)</i>	<i>-9%</i>
Recycled Water Total		\$118,482	\$121,170	\$2,688	2%

Capital Projects	Project Number	Adopted FY 16 Budget	Adopted FY 17 Budget	Change	% Change
Capital Projects Total		\$0	\$0	\$0	100%

Project Summary Total		\$3,709,201	\$4,203,702	\$494,501	13%
------------------------------	--	--------------------	--------------------	------------------	------------

VENTURA REGIONAL SANITATION DISTRICT
HOURLY RATES
JULY 1, 2016 THROUGH JUNE 30, 2017

		FY 2016		FY 2017	
<u>CENTRAL ADMINISTRATION</u>					
Div.	Title	Hourly	OT	Hourly	OT
CA	Office Assistant	\$53	\$80	\$56	\$84
CA	Administrative Assistant	\$53	\$80	\$56	\$84
CA	Human Resources Technician	n/a	n/a	\$56	\$84
CA	Fiscal Assistant	\$64	\$96	\$67	\$101
CA	Executive Assistant	\$74	n/a	\$78	\$117
CA	Human Resources Analyst	\$85	n/a	\$89	\$134
CA	Human Resources Administrator	n/a	n/a	\$89	\$134
CA	Management Analyst	\$92	n/a	\$97	\$146
CA	Accountant	n/a	n/a	\$97	\$146
CA	Senior Accountant	n/a	n/a	\$97	\$146
CA	Senior Management Analyst	n/a	n/a	\$97	\$146
CA	Director of Finance	n/a	n/a	\$154	\$231
CA	General Manager	\$179	n/a	\$188	\$282
CA	Management Specialist	\$70	n/a	n/a	n/a
CA	Director of Finance & Administration	\$147	n/a	n/a	n/a
<u>OPERATIONS</u>					
Div.	Title	Hourly	OT	Hourly	OT
WWW	Office Assistant	\$53	\$80	\$56	\$84
WWW	Administrative Assistant	\$53	\$80	\$56	\$84
WWW	W/WW Helper	\$51	\$77	\$55	\$83
WWW	W/WW Worker	\$75	\$113	\$81	\$122
WWW	Construction Specialist	\$92	\$138	\$97	\$146
WWW	Electrical/Mechanical Worker	\$99	\$149	\$104	\$156
WWW	WWW Operator in Training	n/a	n/a	\$104	\$156
WWW	W/WW Treatment Operator I	\$99	\$149	\$104	\$156
WWW	W/WW Treatment Operator II	\$99	\$149	\$104	\$156
WWW	W/WW Treatment Operator III	\$99	\$149	\$104	\$156
WWW	W/WW Treatment Operator IV	\$99	\$149	\$104	\$156
WWW	W/WW Treatment Operator V	\$99	\$149	\$104	\$156
WWW	W/WW Treatment Plant Operator	\$110	\$165	\$104	\$156
WWW	Environmental Resource Analyst	\$107	\$161	\$112	\$168
WWW	Instrumentation Technician	\$109	\$164	\$114	\$171
WWW	WWW Operations Supervisor	n/a	n/a	\$116	\$174
WWW	WWW Operations Superintendent	n/a	n/a	\$131	\$197
WWW	Management Specialist	\$70	\$105	n/a	n/a
WWW	W/WW Supervisor	\$110	\$165	n/a	n/a
WWW	W/WW Operations & Maintenance Superintendent	\$125	\$188	n/a	n/a
SW	Solid Waste Worker	\$75	\$113	\$79	\$119
SW	Solid Waste Equipment Operator	\$99	\$149	\$104	\$156
SW	Senior Solid Waste Equipment Operator	\$99	\$149	\$104	\$156
SW	Engineering Technician	\$102	\$153	\$107	\$161
SW	Solid Waste Supervisor	\$108	\$162	\$113	\$170
SW	Senior Engineering Technician	n/a	n/a	\$116	\$174
SW	Director of Operations	n/a	n/a	\$154	\$231
SW	Senior Solid Waste Worker	\$99	\$149	n/a	n/a
SW	Solid Waste Technical Operations Supervisor	\$110	\$165	n/a	n/a

- EMERGENCY CALL OUTS ARE PER PERSON, PORTAL TO PORTAL (3 HOUR MINIMUM).
- OBSERVED VRSD HOLIDAYS WILL BE CHARGED AT DOUBLE TIME (3 HOUR MINIMUM).
- OVERHEAD RATES APPLIED, AS FOLLOWS:

All Other Services: 15%

**VENTURA REGIONAL SANITATION DISTRICT
EQUIPMENT & SUPPLY (CONSUMABLE) RATES
JULY 1, 2016 THROUGH JUNE 30, 2017**

EQUIPMENT	CHARGE					
	Mile	Use	Hour	Day	Week	Month
Air Compressor				\$100		
Airless Sprayer Epic 660E				\$35		
Bulldog Nozzle		\$25				
Chlorine Residuals, Field Tests		\$4				
Coatings & Linings - Hand Tools				\$20		
Coatings & Linings - Power Tools (includes Hand Tools rate)				\$50		
Compressor, Air				\$100		
Computer, Laptop				\$50		
Concrete Mixer				\$50		
Confined Space Tripod/Harness System w/air blower				\$50		
Debris Catcher				\$25		
Digital Manometer		\$1				
Epoxy Injection Machine				\$310		
Fleet Vehicle Use (mileage)	\$1					
Fuel Filtering System				\$55		
Gas Analyzer (GEM)						\$228
Gas Scope (meter)		\$20				
Generator - 2kw				\$25		
Generator - 5kw				\$25		
Generator - 70kw				\$100		
Grunfos Control Box		\$15				
Laptop computer				\$50		
Laser Alignment Equipment				\$75		
Lateral Camera (use = each lateral)		\$100				
Load Bank				\$45		
Locator (or metal detector)				\$25		
Manhole Rehab Equipment = \$65/vertical foot		\$65/vft				
Metal Detector (Locator)				\$25		
Meter - Electrical Conductivity		\$5				
Meter - QED Flow Cell Meter		\$20				
Mule (ATV)						\$280
Oil System				\$40		
Peristolic Pump		\$20				
pH, Field Tests		\$5				
Polymixer						\$130
Portable Hydorrodder				\$375		
Portable Welder				\$20		
Pressure Washer			\$5	\$40		
Pressure Washer - High Pressure/Hot Water				\$55		

VENTURA REGIONAL SANITATION DISTRICT
EQUIPMENT & SUPPLY (CONSUMABLE) RATES (continued)
JULY 1, 2016 THROUGH JUNE 30, 2017

EQUIPMENT	CHARGE					
	Mile	Use	Hour	Day	Week	Month
Pulse Air System				\$55		
Pump - 3" Pump				\$40		
Pump - 4" Godwin				\$100	\$560	\$2,250
Pump - 4" Trailer-Mounted Pump				\$60	\$336	\$1,350
Pump - Dewatering Pump (Potable)				\$50	\$150	\$400
Pump - Diaphragm Pump				\$100	\$560	\$2,250
Pump - King Pump				\$100	\$560	\$2,250
Pump - Trash Pump, 6"				\$100	\$560	\$2,250
Pumper Trailer				\$50		
Push Camera				\$75		
Root Saw or Chain Scraper				\$25		
Sampler - Automatic (ISCO)		\$30				
Sandblaster				\$45		
Spec. Small Tools & Equip (includes Gas Tech, Fluke meter, etc)				\$30-\$130		
Sprayer, Airless and Manhole				\$100		
Sprayer, Extreme Airless				\$250		
Test Bench, Water (Ford)						\$250
Traffic Control Items (cones/signs)				\$30		
Vactor with Chase Truck (for traffic control) *			\$75	\$550		
Vactor without Chase Truck *			\$62	\$500		
Vacuum Truck *				\$300		
Vehicle - MULE (all terrain vehicle)						\$280
Vehicle - Standby Truck w/crane, pump, & tank		\$25				
Vehicle or Forklift				\$25		
Vehicle #2106 (Assigned to TSD)						\$578
Vehicle #2107 (Assigned to TSD)						\$600
Vehicle #2122 (Assigned to TSD)						\$1,000
Vehicle #2131 (Assigned to TSD)						\$620
Video Inspection Vehicle (TV Van) *				\$300		
Water line depth sounder		\$2				
Water Trailer (250 Tank)				\$60		
Well Control Box (pump controller-QED)		\$10				

* Hourly/Daily rate does not include fuel surcharge.

SUPPLY (CONSUMABLE)	CHARGE					
	Mile	Use	Hour	Day	Week	Month
Bailers & Disposable supplies (filters)		\$15				
Consumables				\$3		
Float Switch		\$53				
Float Weight		\$10				

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Hours by Classification

Administration Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
121100	Director of Finance & Administration	625	-	(625)	-100.0%
	Director of Finance	-	625	625	100.0%
	Executive Assistant	608	608	-	0.0%
	Fiscal Assistant	618	664	46	7.4%
	General Manager	40	40	-	0.0%
	Management Analyst	1,910	1,271	(639)	-33.5%
	Senior Management Analyst	-	200	200	100.0%
	Accountant	-	1,248	1,248	100.0%
Central Administration (Total)		3,801	4,656	855	22.5%
121101	Director of Finance & Administration	40	-	(40)	-100.0%
	Director of Finance	-	40	40	100.0%
	Fiscal Assistant	880	118	(762)	-86.6%
	Management Analyst	120	899	779	649.2%
	Accountant	-	190	190	100.0%
WW Administration (Total)		1,040	1,247	207	19.9%
121103	Fiscal Assistant	10	-	(10)	-100.0%
	Administrative Assistant	-	208	208	100.0%
	Management Analyst	50	-	(50)	-100.0%
Special Projects (Total)		60	208	148	246.7%
122100	Director of Finance & Administration	20	-	(20)	-100.0%
	Director of Finance	-	80	80	100.0%
	Fiscal Assistant	1,727	2,217	490	28.4%
	Management Analyst	670	-	(670)	-100.0%
	Accountant	-	40	40	100.0%
PW Customer Service (Total)		2,417	2,337	(80)	-3.3%
122501	Management Analyst	40	-	(40)	-100.0%
	Fiscal Assistant	-	290	290	100.0%
	Accountant	-	80	80	100.0%
EPG - Oak Park Water Conservation (Total)		40	370	330	825.0%
123100	Director of Finance & Administration	5	-	(5)	-100.0%
	Director of Finance	-	5	5	100.0%
	Fiscal Assistant	190	120	(70)	-36.8%
	Management Analyst	30	-	(30)	-100.0%
	Accountant	-	40	40	100.0%
RW Customer Service (Total)		225	165	(60)	-26.7%
Administration Total		7,583	8,983	1,400	18.5%
Total FTEs		3.65	4.32	0.67	18.5%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Hours by Classification

Wastewater Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
221200	WWW Electrical Mechanical Worker	260	245	(15)	-5.8%
	WWW Supervisor	100	-	(100)	-100.0%
	WWW Operations Supervisor	-	100	100	100.0%
	WWW Worker	560	560	-	0.0%
Maintenance (Total)		920	905	(15)	-1.6%
221200E	WWW Electrical Mechanical Worker	40	40	-	0.0%
Maintenance - Emergency Callouts (Total)		40	40	-	0.0%
221201	WWW Worker	2,520	2,520	-	0.0%
	Office Assistant	48	-	(48)	-100.0%
	Administrative Assistant	-	48	48	100.0%
	WWW Ops & Maint Superintendent	50	-	(50)	-100.0%
	WWW Operations Superintendent	-	50	50	100.0%
	WWW Supervisor	430	-	(430)	-100.0%
	WWW Operations Supervisor	-	430	430	100.0%
Maintenance - Collection System (Total)		3,048	3,048	-	0.0%
221201E	WWW Worker	60	60	-	0.0%
	WWW Supervisor	30	-	(30)	-100.0%
	WWW Operations Supervisor	-	30	30	100.0%
Maintenance - Coll System - Emergency Callouts (Total)		90	90	-	0.0%
221202	WWW Electrical Mechanical Worker	40	40	-	0.0%
	WWW Supervisor	40	-	(40)	-100.0%
	WWW Operations Supervisor	-	40	40	100.0%
	WWW Treatment Operator II	12	12	-	0.0%
	WWW Worker	456	456	-	0.0%
Maintenance - N Shore Tank (Total)		548	548	-	0.0%
221202E	WWW Treatment Operator II	12	12	-	0.0%
Maintenance - N Shore Tank - Emergency Callouts (Total)		12	12	-	0.0%
221203	WWW Worker	2,118	2,118	-	0.0%
	Office Assistant	40	-	(40)	-100.0%
	Administrative Assistant	-	40	40	100.0%
	WWW Ops & Maint Superintendent	12	-	(12)	-100.0%
	WWW Operations Superintendent	-	12	12	100.0%
	WWW Supervisor	575	-	(575)	-100.0%
	WWW Operations Supervisor	-	670	670	100.0%
Maintenance - Manhole Rehab (Total)		2,745	2,840	95	3.5%
221204	WWW Electrical Mechanical Worker	460	460	-	0.0%
	WWW Ops & Maint Superintendent	6	-	(6)	-100.0%
	WWW Operations Supervisor	-	12	12	100.0%
	Office Assistant	60	-	(60)	-100.0%
	Administrative Assistant	-	60	60	100.0%
Maintenance - Preventative (Total)		526	532	6	1.1%
221206	Instrumentation Tech	650	650	-	0.0%
	WWW Ops & Maint Superintendent	12	-	(12)	-100.0%
	WWW Operations Supervisor	-	12	12	100.0%
Maintenance - SCADA/Electrical (Total)		662	662	-	0.0%
221207	WWW Supervisor	40	-	(40)	-100.0%
	WWW Operations Supervisor	-	40	40	100.0%
	WWW Worker	520	520	-	0.0%
Maintenance - Bell Canyon - Collection System (Total)		560	560	-	0.0%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Hours by Classification

Wastewater Personnel (Continued)

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
221208	WWW Electrical Mechanical Worker	76	76	-	0.0%
	WWW Supervisor	36	-	(36)	-100.0%
	WWW Operations Supervisor	-	36	36	100.0%
Maintenance - Bell Canyon - Preventative (Total)		112	112	-	0.0%
221300	Environmental Resource Analyst	100	100	-	0.0%
	WWW Supervisor	100	-	(100)	-100.0%
	WWW Operations Supervisor	-	100	100	100.0%
	Office Assistant	100	-	(100)	-100.0%
	Administrative Assistant	-	100	100	100.0%
Operations - Administration Field (Total)		300	300	-	0.0%
221301	WWW Treatment Operator II	300	300	-	0.0%
	WWW Treatment Operator III	-	295	295	100.0%
	WWW Treatment Operator IV	295	-	(295)	-100.0%
	WWW Ops & Maint Superintendent	40	-	(40)	-100.0%
	WWW Operations Superintendent	-	40	40	100.0%
	WWW Supervisor	48	-	(48)	-100.0%
	WWW Operations Supervisor	-	48	48	100.0%
Operations (Total)		683	683	-	0.0%
221301E	WWW Treatment Operator II	15	15	-	0.0%
Operations - Emergency Callouts (Total)		15	15	-	0.0%
221302	WWW Supervisor	10	-	(10)	-100.0%
	WWW Operations Supervisor	-	10	10	100.0%
	WWW Treatment Operator II	104	104	-	0.0%
Operations - Bell Canyon (Total)		114	114	-	0.0%
221303	Office Assistant	30	-	(30)	-100.0%
	Administrative Assistant	-	30	30	100.0%
	WWW Ops & Maint Superintendent	10	-	(10)	-100.0%
	WWW Operations Superintendent	-	10	10	100.0%
Operations - Bell Canyon - Administrations Field (Total)		40	40	-	0.0%
221400	Instrumentation Tech	200	200	-	0.0%
	Environmental Resource Analyst	100	100	-	0.0%
	Office Assistant	12	-	(12)	-100.0%
	Administrative Assistant	-	12	12	100.0%
	WWW Ops & Maint Superintendent	70	-	(70)	-100.0%
	WWW Operations Superintendent	-	70	70	100.0%
	WWW Supervisor	300	-	(300)	-100.0%
	WWW Operations Supervisor	-	300	300	100.0%
Engineering (Total)		682	682	-	0.0%
221500	Environmental Resource Analyst	40	40	-	0.0%
	WWW Ops & Maint Superintendent	20	-	(20)	-100.0%
	WWW Operations Superintendent	-	20	20	100.0%
	WWW Supervisor	20	-	(20)	-100.0%
	WWW Operations Supervisor	-	20	20	100.0%
EPG - Sewer System Management Plan (Total)		80	80	-	0.0%
221501	Environmental Resource Analyst	420	420	-	0.0%
	WWW Supervisor	40	-	(40)	-100.0%
	WWW Operations Supervisor	-	40	40	100.0%
	Office Assistant	25	-	(25)	-100.0%
	Administrative Assistant	-	25	25	100.0%
EPG - Source Control (Total)		485	485	-	0.0%
Wastewater Total		11,662	11,748	86	0.7%
Total FTEs		5.61	5.65	0.04	0.7%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Hours by Classification

Potable Water Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
222200	Instrumentation Tech	300	300	-	0.0%
	WWW Electrical Mechanical Worker	300	340	40	13.3%
Maintenance (Total)		600	640	40	6.7%
222201	WWW Electrical Mechanical Worker	201	201	-	0.0%
	Instrumentation Tech	268	268	-	0.0%
	Office Assistant	36	-	(36)	-100.0%
	Administrative Assistant	-	36	36	100.0%
	WWW Supervisor	36	-	(36)	-100.0%
	WWW Operations Supervisor	-	36	36	100.0%
	WWW Worker	651	651	-	0.0%
	WWW Ops & Maint Superintendent	12	-	(12)	-100.0%
	WWW Operations Superintendent	-	12	12	100.0%
Maintenance - Preventative (Total)		1,204	1,204	-	0.0%
222202	WWW Ops & Maint Superintendent	10	-	(10)	-100.0%
	WWW Operations Superintendent	-	10	10	100.0%
	WWW Electrical Mechanical Worker	89	89	-	0.0%
	Instrumentation Tech	842	882	40	4.8%
Maintenance - SCADA/Electrical (Total)		941	981	40	4.3%
222203	WWW Worker	88	188	100	113.6%
	WWW Supervisor	44	-	(44)	-100.0%
	WWW Operations Supervisor	-	44	44	100.0%
Maintenance - Coatings & Linings (Total)		132	232	100	75.8%
222300	Office Assistant	300	300	-	0.0%
	WWW Worker	1,848	1,848	-	0.0%
	WWW Ops & Maint Superintendent	234	-	(234)	-100.0%
	WWW Operations Superintendent	-	234	234	100.0%
	WWW Supervisor	570	-	(570)	-100.0%
	WWW Operations Supervisor	-	570	570	100.0%
Operations (Total)		2,952	2,952	-	0.0%
222300E	WWW Worker	60	60	-	0.0%
	WWW Supervisor	30	-	(30)	-100.0%
	WWW Operations Supervisor	-	30	30	100.0%
Operations - Emergency Callouts (Total)		90	90	-	0.0%
222301	Instrumentation Tech	348	348	-	0.0%
	WWW Worker	547	547	-	0.0%
	WWW Ops & Maint Superintendent	20	-	(20)	-100.0%
	WWW Operations Superintendent	-	20	20	100.0%
	WWW Supervisor	402	-	(402)	-100.0%
	WWW Operations Supervisor	-	402	402	100.0%
Operations - System Repairs (Total)		1,317	1,317	-	0.0%
222302	Office Assistant	144	144	-	0.0%
	Environmental Resource Analyst	10	10	-	0.0%
	WWW Worker	469	469	-	0.0%
	WWW Ops & Maint Superintendent	10	-	(10)	-100.0%
	WWW Operations Superintendent	-	10	10	100.0%
	WWW Supervisor	226	-	(226)	-100.0%
	WWW Operations Supervisor	-	226	226	100.0%
Operations - PW Customer Service (Total)		859	859	-	0.0%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Hours by Classification

Potable Water Personnel (Continued)

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
222302E	WWW Worker	42	42	-	0.0%
	WWW Supervisor	21	-	(21)	-100.0%
	WWW Operations Supervisor	-	21	21	100.0%
Operations - Customer Service - Emergency Callouts (Total)		63	63	-	0.0%
222303	WWW Worker	650	650	-	0.0%
	WWW Supervisor	18	-	(18)	-100.0%
	WWW Operations Supervisor	-	18	18	100.0%
Operations - Fire Hydrants (Total)		668	668	-	0.0%
222304	WWW Supervisor	10	-	(10)	-100.0%
	WWW Operations Supervisor	-	10	10	100.0%
	WWW Worker	120	120	-	0.0%
Operations - Anode Checks/Leak Protection (Total)		130	130	-	0.0%
222305	WWW Worker	80	80	-	0.0%
	WWW Supervisor	18	-	(18)	-100.0%
	WWW Operations Supervisor	-	18	18	100.0%
Operations - Meter Replacement (Total)		98	98	-	0.0%
222307	WWW Worker	360	360	-	0.0%
	WWW Supervisor	180	-	(180)	-100.0%
	WWW Operations Supervisor	-	180	180	100.0%
Operations - Customer AMI Training (Total)		540	540	-	0.0%
222400	Instrumentation Tech	225	225	-	0.0%
	WWW Ops & Maint Superintendent	50	-	(50)	-100.0%
	WWW Operations Superintendent	-	100	100	100.0%
	WWW Supervisor	100	-	(100)	-100.0%
	WWW Operations Supervisor	-	100	100	100.0%
Engineering		375	425	50	13.3%
222500	WWW Ops & Maint Superintendent	40	-	(40)	-100.0%
	WWW Operations Superintendent	-	40	40	100.0%
	Environmental Resource Analyst	140	140	-	0.0%
	Office Assistant	72	72	-	0.0%
	WWW Supervisor	52	-	(52)	-100.0%
	WWW Operations Supervisor	-	52	52	100.0%
EPG - Potable Water (Total)		304	304	-	0.0%
222501	Environmental Resource Analyst	100	100	-	0.0%
	WWW Worker	560	560	-	0.0%
	Office Assistant	630	630	-	0.0%
	WWW Supervisor	60	-	(60)	-100.0%
	WWW Operations Supervisor	-	60	60	100.0%
	WWW Worker	-	-	-	100.0%
EPG - Oak Park Water Conservation (Total)		1,350	1,350	-	0.0%
Potable Water Total		11,623	11,853	230	2.0%
Total FTEs		5.59	5.70	0.11	2.0%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Hours by Classification

Recycled Water Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
223200	WWW Electrical Mechanical Worker	50	50	-	0.0%
	WWW Worker	-	36	36	100.0%
	WWW Supervisor	27	-	(27)	-100.0%
	WWW Operations Supervisor	-	27	27	100.0%
	WWW Ops & Maint Superintendent	5	-	(5)	-100.0%
	WWW Operations Superintendent	-	5	5	100.0%
Maintenance (Total)		82	118	36	43.9%
223300	Environmental Resource Analyst	6	6	-	0.0%
	Office Assistant	12	12	-	0.0%
	WWW Worker	250	250	-	0.0%
	WWW Ops & Maint Superintendent	6	-	(6)	-100.0%
	WWW Operations Superintendent	-	6	6	100.0%
	WWW Supervisor	75	-	(75)	-100.0%
	WWW Operations Supervisor	-	75	75	100.0%
Operations (Total)		349	349	-	0.0%
223300E	WWW Worker	20	20	-	0.0%
	WWW Supervisor	7	-	(7)	-100.0%
	WWW Operations Supervisor	-	7	7	100.0%
Operations - Emergency Callouts (Total)		27	27	-	0.0%
Recycled Water Total		458	494	36	7.9%
Total FTEs		0.22	0.24	0.02	7.9%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Hours by Classification

Capital Projects Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
Capital Projects Total		0	0	0	0.0%
Total FTEs		0.00	0.00	0.00	0.0%

TRIUNFO SANITATION DISTRICT
VRSD Contract Labor Estimate - Hours by Classification

<i>Total Contracted FTEs</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
Administration Total	3.65	4.32	0.67	18.5%
Wastewater Total	5.61	5.65	0.04	0.7%
Potable Water Total	5.59	5.70	0.11	2.0%
Recycled Water Total	0.22	0.24	0.02	7.9%
Capital Projects Total	0.00	0.00	0.00	0.0%
Total FTEs	15.06	15.90	0.84	5.6%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Dollars by Classification

Administration Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
121100	Director of Finance & Administration	91,875	-	(91,875)	-100.0%
	Director of Finance	-	96,250	96,250	100.0%
	Executive Assistant	44,992	47,424	2,432	5.4%
	Fiscal Assistant	39,552	44,488	4,936	12.5%
	General Manager	7,160	7,520	360	5.0%
	Management Analyst	175,720	123,287	(52,433)	-29.8%
	Senior Management Analyst	-	19,400	19,400	100.0%
	Accountant	-	121,056	121,056	100.0%
Central Administration (Total)		359,299	459,425	100,126	27.9%
121101	Director of Finance & Administration	5,880	-	(5,880)	-100.0%
	Director of Finance	-	6,160	6,160	100.0%
	Fiscal Assistant	56,320	7,906	(48,414)	-86.0%
	Management Analyst	11,040	87,203	76,163	689.9%
	Accountant	-	18,430	18,430	100.0%
WW Administration (Total)		73,240	119,699	46,459	63.4%
121103	Fiscal Assistant	640	-	(640)	-100.0%
	Administrative Assistant	-	11,648	11,648	100.0%
	Management Analyst	4,600	-	(4,600)	-100.0%
Special Projects (Total)		5,240	11,648	6,408	122.3%
122100	Director of Finance & Administration	2,940	-	(2,940)	-100.0%
	Director of Finance	-	12,320	12,320	100.0%
	Fiscal Assistant	110,528	148,539	38,011	34.4%
	Management Analyst	61,640	-	(61,640)	-100.0%
	Accountant	-	3,880	3,880	100.0%
PW Customer Service (Total)		175,108	164,739	(10,369)	-5.9%
122501	Management Analyst	3,680	-	(3,680)	-100.0%
	Fiscal Assistant	-	19,430	19,430	100.0%
	Accountant	-	7,760	7,760	100.0%
EPG - Oak Park Water Conservation (Total)		3,680	27,190	23,510	638.9%
123100	Director of Finance & Administration	735	-	(735)	-100.0%
	Director of Finance	-	770	770	100.0%
	Fiscal Assistant	12,160	8,040	(4,120)	-33.9%
	Management Analyst	2,760	-	(2,760)	-100.0%
	Accountant	-	3,880	3,880	100.0%
RW Customer Service (Total)		15,655	12,690	(2,965)	-18.9%
Administration Total		632,222	795,391	163,169	25.8%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Dollars by Classification

Wastewater Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
221200	WWW Electrical Mechanical Worker	25,740	25,480	(260)	-1.0%
	WWW Operations Supervisor	-	11,600	11,600	100.0%
	WWW Supervisor	11,000	-	(11,000)	-100.0%
	WWW Worker	42,000	45,360	3,360	8.0%
Maintenance (Total)		78,740	82,440	3,700	4.7%
221200E	WWW Electrical Mechanical Worker	5,960	6,240	280	4.7%
Maintenance - Emergency Callouts (Total)		5,960	6,240	280	4.7%
221201	WWW Worker	189,000	204,120	15,120	8.0%
	Office Assistant	2,544	-	(2,544)	-100.0%
	Administrative Assistant	-	2,688	2,688	100.0%
	WWW Ops & Maint Superintendent	6,250	-	(6,250)	-100.0%
	WWW Operations Superintendent	-	6,550	6,550	100.0%
	WWW Supervisor	47,300	-	(47,300)	-100.0%
	WWW Operations Supervisor	-	49,880	49,880	100.0%
Maintenance - Collection System (Total)		245,094	263,238	18,144	7.4%
221201E	WWW Worker	6,780	7,320	540	8.0%
	WWW Supervisor	4,950	-	(4,950)	-100.0%
	WWW Operations Supervisor	-	5,220	5,220	100.0%
Maintenance - Coll System - Emergency Callouts (Total)		11,730	12,540	810	6.9%
221202	WWW Electrical Mechanical Worker	3,960	4,160	200	5.1%
	WWW Supervisor	4,400	-	(4,400)	-100.0%
	WWW Operations Supervisor	-	4,640	4,640	100.0%
	WWW Treatment Operator II	1,188	1,248	60	5.1%
	WWW Worker	34,200	36,936	2,736	8.0%
Maintenance - N Shore Tank (Total)		43,748	46,984	3,236	7.4%
221202E	WWW Treatment Operator II	1,788	1,872	84	4.7%
Maintenance - N Shore Tank - Emergency Callouts (Total)		1,788	1,872	84	4.7%
221203	WWW Worker	158,850	171,558	12,708	8.0%
	Office Assistant	2,120	-	(2,120)	-100.0%
	Administrative Assistant	-	2,240	2,240	100.0%
	WWW Ops & Maint Superintendent	1,500	-	(1,500)	-100.0%
	WWW Operations Superintendent	-	1,572	1,572	100.0%
	WWW Supervisor	63,250	-	(63,250)	-100.0%
	WWW Operations Supervisor	-	77,720	77,720	100.0%
Maintenance - Manhole Rehab (Total)		225,720	253,090	27,370	12.1%
221204	WWW Electrical Mechanical Worker	45,540	47,840	2,300	5.1%
	WWW Ops & Maint Superintendent	750	-	(750)	-100.0%
	WWW Operations Supervisor	-	1,392	1,392	100.0%
	Office Assistant	3,180	-	(3,180)	-100.0%
	Administrative Assistant	-	3,360	3,360	100.0%
Maintenance - Preventative (Total)		49,470	52,592	3,122	6.3%
221206	Instrumentation Tech	70,850	74,100	3,250	4.6%
	WWW Ops & Maint Superintendent	1,500	-	(1,500)	-100.0%
	WWW Operations Supervisor	-	1,392	1,392	100.0%
Maintenance - SCADA/Electrical (Total)		72,350	75,492	3,142	4.3%
221207	WWW Supervisor	4,400	-	(4,400)	-100.0%
	WWW Operations Supervisor	-	4,640	4,640	100.0%
	WWW Worker	39,000	42,120	3,120	8.0%
Maintenance - Bell Canyon - Collection System (Total)		43,400	46,760	3,360	7.7%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Dollars by Classification

Wastewater Personnel (Continued)

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
221208	WWW Electrical Mechanical Worker	7,524	7,904	380	5.1%
	WWW Supervisor	3,960	-	(3,960)	-100.0%
	WWW Operations Supervisor	-	4,176	4,176	100.0%
Maintenance - Bell Canyon - Preventative (Total)		11,484	12,080	596	5.2%
221300	Environmental Resource Analyst	10,700	11,200	500	4.7%
	WWW Supervisor	11,000	-	(11,000)	-100.0%
	WWW Operations Supervisor	-	11,600	11,600	100.0%
	Office Assistant	5,300	-	(5,300)	-100.0%
	Administrative Assistant	-	5,600	5,600	100.0%
Operations - Administration Field (Total)		27,000	28,400	1,400	5.2%
221301	WWW Treatment Operator II	29,700	31,200	1,500	5.1%
	WWW Treatment Operator III	-	30,680	30,680	100.0%
	WWW Treatment Operator IV	29,205	-	(29,205)	-100.0%
	WWW Ops & Maint Superintendent	5,000	-	(5,000)	-100.0%
	WWW Operations Superintendent	-	5,240	5,240	100.0%
	WWW Supervisor	5,280	-	(5,280)	-100.0%
	WWW Operations Supervisor	-	5,568	5,568	100.0%
Operations (Total)		69,185	72,688	3,503	5.1%
221301E	WWW Treatment Operator II	2,235	2,340	105	4.7%
Operations - Emergency Callouts (Total)		2,235	2,340	105	4.7%
221302	WWW Supervisor	1,100	-	(1,100)	-100.0%
	WWW Operations Supervisor	-	1,160	1,160	100.0%
	WWW Treatment Operator II	10,296	10,816	520	5.1%
Operations - Bell Canyon (Total)		11,396	11,976	580	5.1%
221303	Office Assistant	1,590	-	(1,590)	-100.0%
	Administrative Assistant	-	1,680	1,680	100.0%
	WWW Ops & Maint Superintendent	1,250	-	(1,250)	-100.0%
	WWW Operations Superintendent	-	1,310	1,310	100.0%
Operations - Bell Canyon - Administrations Field (Total)		2,840	2,990	150	5.3%
221400	Instrumentation Tech	21,800	22,800	1,000	4.6%
	Environmental Resource Analyst	10,700	11,200	500	4.7%
	Office Assistant	636	-	(636)	-100.0%
	Administrative Assistant	-	672	672	100.0%
	WWW Ops & Maint Superintendent	8,750	-	(8,750)	-100.0%
	WWW Operations Superintendent	-	9,170	9,170	100.0%
	WWW Supervisor	33,000	-	(33,000)	-100.0%
	WWW Operations Supervisor	-	34,800	34,800	100.0%
Engineering (Total)		74,886	78,642	3,756	5.0%
221500	Environmental Resource Analyst	4,280	4,480	200	4.7%
	WWW Ops & Maint Superintendent	2,500	-	(2,500)	-100.0%
	WWW Operations Superintendent	-	2,620	2,620	100.0%
	WWW Supervisor	2,200	-	(2,200)	-100.0%
	WWW Operations Supervisor	-	2,320	2,320	100.0%
EPG - Sewer System Management Plan (Total)		8,980	9,420	440	4.9%
221501	Environmental Resource Analyst	44,940	47,040	2,100	4.7%
	WWW Supervisor	4,400	-	(4,400)	-100.0%
	WWW Operations Supervisor	-	4,640	4,640	100.0%
	Office Assistant	1,325	-	(1,325)	-100.0%
	Administrative Assistant	-	1,400	1,400	100.0%
EPG - Source Control (Total)		50,665	53,080	2,415	4.8%
Wastewater Total		1,036,671	1,112,864	76,193	7.3%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Dollars by Classification

Potable Water Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
222200	Instrumentation Tech	32,700	34,200	1,500	4.6%
	WWW Electrical Mechanical Worker	29,700	35,360	5,660	19.1%
Maintenance (Total)		62,400	69,560	7,160	11.5%
222201	WWW Electrical Mechanical Worker	19,899	20,904	1,005	5.1%
	Instrumentation Tech	29,212	30,552	1,340	4.6%
	Office Assistant	1,908	-	(1,908)	-100.0%
	Administrative Assistant	-	2,016	2,016	100.0%
	WWW Supervisor	3,960	-	(3,960)	-100.0%
	WWW Operations Supervisor	-	4,176	4,176	100.0%
	WWW Worker	48,825	52,731	3,906	8.0%
	WWW Ops & Maint Superintendent	1,500	-	(1,500)	-100.0%
	WWW Operations Superintendent	-	1,572	1,572	100.0%
Maintenance - Preventative (Total)		105,304	111,951	6,647	6.3%
222202	WWW Ops & Maint Superintendent	1,250	-	(1,250)	-100.0%
	WWW Operations Superintendent	-	1,310	1,310	100.0%
	WWW Electrical Mechanical Worker	8,811	9,256	445	5.1%
	Instrumentation Tech	91,778	100,548	8,770	9.6%
Maintenance - SCADA/Electrical (Total)		101,839	111,114	9,275	9.1%
222203	WWW Worker	6,600	15,228	8,628	130.7%
	WWW Supervisor	4,840	-	(4,840)	-100.0%
	WWW Operations Supervisor	-	5,104	5,104	100.0%
Maintenance - Coatings & Linings (Total)		11,440	20,332	8,892	77.7%
222300	Office Assistant	15,900	16,800	900	5.7%
	WWW Worker	138,600	149,688	11,088	8.0%
	WWW Ops & Maint Superintendent	29,250	-	(29,250)	-100.0%
	WWW Operations Superintendent	-	30,654	30,654	100.0%
	WWW Supervisor	62,700	-	(62,700)	-100.0%
	WWW Operations Supervisor	-	66,120	66,120	100.0%
Operations (Total)		246,450	263,262	16,812	6.8%
222300E	WWW Worker	6,780	7,320	540	8.0%
	WWW Supervisor	4,950	-	(4,950)	-100.0%
	WWW Operations Supervisor	-	5,220	5,220	100.0%
Operations - Emergency Callouts (Total)		11,730	12,540	810	6.9%
222301	Instrumentation Tech	37,932	39,672	1,740	4.6%
	WWW Worker	41,025	44,307	3,282	8.0%
	WWW Ops & Maint Superintendent	2,500	-	(2,500)	-100.0%
	WWW Operations Superintendent	-	2,620	2,620	100.0%
	WWW Supervisor	44,220	-	(44,220)	-100.0%
	WWW Operations Supervisor	-	46,632	46,632	100.0%
Operations - System Repairs (Total)		125,677	133,231	7,554	6.0%
222302	Office Assistant	7,632	8,064	432	5.7%
	Environmental Resource Analyst	1,070	1,120	50	4.7%
	WWW Worker	35,175	37,989	2,814	8.0%
	WWW Ops & Maint Superintendent	1,250	-	(1,250)	-100.0%
	WWW Operations Superintendent	-	1,310	1,310	100.0%
	WWW Supervisor	24,860	-	(24,860)	-100.0%
	WWW Operations Supervisor	-	26,216	26,216	100.0%
Operations - PW Customer Service (Total)		69,987	74,699	4,712	6.7%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Dollars by Classification

Potable Water Personnel (Continued)

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
222302E	WWW Worker	4,746	5,124	378	8.0%
	WWW Supervisor	3,465	-	(3,465)	-100.0%
	WWW Operations Supervisor	-	3,654	3,654	100.0%
Operations - Customer Service - Emergency Callouts (Total)		8,211	8,778	567	6.9%
222303	WWW Worker	48,750	52,650	3,900	8.0%
	WWW Supervisor	1,980	-	(1,980)	-100.0%
	WWW Operations Supervisor	-	2,088	2,088	100.0%
Operations - Fire Hydrants (Total)		50,730	54,738	4,008	7.9%
222304	WWW Supervisor	1,100	-	(1,100)	-100.0%
	WWW Operations Supervisor	-	1,160	1,160	100.0%
	WWW Worker	9,000	9,720	720	8.0%
Operations - Anode Checks/Leak Protection (Total)		10,100	10,880	780	7.7%
222305	WWW Worker	6,000	6,480	480	8.0%
	WWW Supervisor	1,980	-	(1,980)	-100.0%
	WWW Operations Supervisor	-	2,088	2,088	100.0%
Operations - Meter Replacement (Total)		7,980	8,568	588	7.4%
222307	WWW Worker	27,000	29,160	2,160	8.0%
	WWW Supervisor	19,800	-	(19,800)	-100.0%
	WWW Operations Supervisor	-	20,880	20,880	100.0%
Operations - Customer AMI Training (Total)		46,800	50,040	3,240	6.9%
222400	Instrumentation Tech	24,525	25,650	1,125	4.6%
	WWW Ops & Maint Superintendent	6,250	-	(6,250)	-100.0%
	WWW Operations Superintendent	-	13,100	13,100	100.0%
	WWW Supervisor	11,000	-	(11,000)	-100.0%
	WWW Operations Supervisor	-	11,600	11,600	100.0%
Engineering		41,775	50,350	8,575	20.5%
222500	WWW Ops & Maint Superintendent	5,000	-	(5,000)	-100.0%
	WWW Operations Superintendent	-	5,240	5,240	100.0%
	Environmental Resource Analyst	14,980	15,680	700	4.7%
	Office Assistant	3,816	4,032	216	5.7%
	Management Specialist	-	-	-	100.0%
	WWW Supervisor	5,720	-	(5,720)	-100.0%
	WWW Operations Supervisor	-	6,032	6,032	100.0%
EPG - Potable Water (Total)		29,516	30,984	1,468	5.0%
222501	Environmental Resource Analyst	10,700	11,200	500	4.7%
	WWW Worker	42,000	45,360	3,360	8.0%
	Office Assistant	33,390	35,280	1,890	5.7%
	WWW Supervisor	6,600	-	(6,600)	-100.0%
	WWW Operations Supervisor	-	6,960	6,960	100.0%
EPG - Oak Park Water Conservation (Total)		92,690	98,800	6,110	6.6%
Potable Water Total		1,022,629	1,109,827	87,198	8.5%

TRIUNFO SANITATION DISTRICT

VRSD Contract Labor Estimate - Dollars by Classification

Recycled Water Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
223200	WWW Electrical Mechanical Worker	4,950	5,200	250	5.1%
	WWW Worker	-	2,916	2,916	100.0%
	WWW Mechanic	-	-	-	100.0%
	WWW Supervisor	2,970	-	(2,970)	-100.0%
	WWW Operations Supervisor	-	3,132	3,132	100.0%
	WWW Ops & Maint Superintendent	625	-	(625)	-100.0%
	WWW Operations Superintendent	-	655	655	100.0%
Maintenance (Total)		8,545	11,903	3,358	39.3%
223300	Environmental Resource Analyst	642	672	30	4.7%
	Office Assistant	636	672	36	5.7%
	WWW Worker	18,750	20,250	1,500	8.0%
	WWW Ops & Maint Superintendent	750	-	(750)	-100.0%
	WWW Operations Superintendent	-	786	786	100.0%
	WWW Supervisor	8,250	-	(8,250)	-100.0%
	WWW Operations Supervisor	-	8,700	8,700	100.0%
Operations (Total)		29,028	31,080	2,052	7.1%
223300E	WWW Worker	2,260	2,440	180	8.0%
	WWW Supervisor	1,155	-	(1,155)	-100.0%
	WWW Operations Supervisor	-	1,218	1,218	100.0%
Operations - Emergency Callouts (Total)		3,415	3,658	243	7.1%
Recycled Water Total		40,988	46,641	5,653	13.8%

TRIUNFO SANITATION DISTRICT
VRSD Contract Labor Estimate - Dollars by Classification

Capital Projects Personnel

<i>Project Number</i>	<i>Classification</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
Capital Projects Total		0	0	0	0.0%

TRIUNFO SANITATION DISTRICT
VRSD Contract Labor Estimate - Dollars by Classification

<i>Total Contracted Labor Dollars</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Change</i>	<i>%Change</i>
Administration Total	632,222	795,391	163,169	25.8%
Wastewater Total	1,036,671	1,112,864	76,193	7.3%
Potable Water Total	1,022,629	1,109,827	87,198	8.5%
Recycled Water Total	40,988	46,641	5,653	13.8%
Capital Projects Total	0	0	0	-
Total	2,732,510	3,064,723	332,213	12.2%

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Central Administration

Project 121100 - Administration – Central Admin

FY17 \$702,097	FY16 \$526,971	\$175,126 Increase (+33%)
-----------------------	-----------------------	----------------------------------

This budget provides funding for management, accounting, investment, fiscal, and administration support. It includes \$1,725 for the TSD District Manager's conference attendance and 1,600 hours for the TSD District Manager services. It also includes professional services and general administrative expenses.

Cost Analysis: The cost increase includes contracted services with The PRD Group and additional staff.

Project 121101 - Administration – Wastewater Admin

FY17 \$181,055	FY16 \$93,828	\$87,227 Increase (+93%)
-----------------------	----------------------	---------------------------------

This budget provides funding for sewer service administration, management, and customer service support.

Cost Analysis: The cost increase includes staff, a vehicle, and supplies, for wastewater audits.

Project 121103 - Administration – Special Projects

FY17 \$11,648	FY16 \$5,240	\$6,408 Increase (+122%)
----------------------	---------------------	---------------------------------

This budget provides for Twitter and Facebook.

Cost Analysis: The cost increase includes is based upon direction from the TSD Board.

Project 122100 - Administration – PW Customer Service

FY17 \$249,106	FY16 \$259,475	\$10,369 Decrease (-4%)
-----------------------	-----------------------	--------------------------------

This budget provides funding for potable water administration, management and customer service support. It also includes other operating services and general administrative expenses.

Cost Analysis: The cost decrease is due to the reallocation of staff hours related to water conservation.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Central Administration (Continued)

Project 122501 – Administration – EPG – OP Water Conservation

FY17 \$27,190	FY16 \$3,680	\$23,510 Increase (+639%)
----------------------	---------------------	----------------------------------

This budget provides funding for customer calls regarding water allocation, exceedances, the customer portal, and violation letters.

Cost Analysis: This cost increase is due to increased volumes of customer calls.

Project 123100 – Administration – RW Customer Service

FY17 \$28,629	FY16 \$31,594	\$2,965 Decrease (-9%)
----------------------	----------------------	-------------------------------

This budget provides funding for recycled water administration, management and customer service support.

Cost Analysis: The cost decrease is due to the reallocation of staff hours related to water conservation.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Wastewater

Project 221200 – WW – Maintenance

FY17 \$114,165	FY16 \$110,465	\$3,700 Increase (+3%)
-----------------------	-----------------------	-------------------------------

This budget provides funding for major mechanical repairs of the lift stations due to pump failure or larger repairs identified during the preventative maintenance programs

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221200E – WW – Maintenance – Emergency Callouts

FY17 \$6,240	FY16 \$5,960	\$280 Increase (+5%)
---------------------	---------------------	-----------------------------

This budget provides funding for emergency call outs and overtime.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221201 – WW – Maintenance – Collection System

FY17 \$391,701	FY16 \$373,557	\$18,144 Increase (+5%)
-----------------------	-----------------------	--------------------------------

This budget provides funding for sewer mainline cleaning, CCTV inspection, and hot spot cleaning. It also includes GIS maintenance mapping and system updates.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221201E – WW – Maintenance – Collection System – Emergency Callouts

FY17 \$12,540	FY16 \$11,730	\$810 Increase (+7%)
----------------------	----------------------	-----------------------------

This budget provides funding for emergency call-outs as required.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Wastewater (Continued)

Project 221202 – WW – Maintenance – N. Shore Tank

FY17 \$50,949	FY16 \$47,713	\$3,236 Increase (+7%)
----------------------	----------------------	-------------------------------

This budget provides funding for maintenance of the North Shore Step System. Work includes solids removal from tanks, system inspection, maintenance, and repair. This work is being done in an effort to prevent system failure (i.e., spills).

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221202E – WW – Maintenance – N. Shore Tank – Emergency Callouts

FY17 \$1,872	FY16 \$1,788	\$84 Increase (+5%)
---------------------	---------------------	----------------------------

This budget provides funding for emergency call-outs as required.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221203 – WW – Maintenance – Manhole Rehab

FY17 \$313,375	FY16 \$286,005	\$27,370 Increase (+10%)
-----------------------	-----------------------	---------------------------------

This budget provides funding for inspection, maintenance, and repair of manholes.

Cost Analysis: This cost increase is due to additional county road improvements.

Project 221204 – WW – Maintenance – Preventative

FY17 \$69,467	FY16 \$66,345	\$3,122 Increase (+5%)
----------------------	----------------------	-------------------------------

This budget provides funding for ongoing work order generation and updating of data files associated with the computerized preventative maintenance (PM) program. This program encompasses all of the lift stations and the mechanical and electrical equipment within those stations. This program will assist staff in identifying potential problems and allow for repair of equipment before breakdown.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Wastewater (Continued)

Project 221206 – WW – Maintenance – SCADA/Electrical

FY17 \$89,992	FY16 \$86,850	\$3,142 Increase (+4%)
----------------------	----------------------	-------------------------------

This budget provides funding for the set-up, programming, operation, maintenance, and repair of the Wastewater SCADA and electrical systems. This budget will also provide for the replacement of outdated cell modems. The Wastewater system currently has a SCADA system that is not fully implemented and will not currently allow remote monitoring. The goal for FY17 is to continue to upgrade components as necessary in order to have the system report all operational data and allow for remote viewing and control.

The FY2015 SCADA/Electrical budget was increased to upgrade electrical controls and program the SCADA system to allow for remote monitoring and control. At the end of FY2016, 40% of the upgrades will be complete and staff anticipates upgrades to continue for three years.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221207 – WW – Maintenance – Bell Canyon – Collection System

FY17 \$84,085	FY16 \$80,725	\$3,360 Increase (+4%)
----------------------	----------------------	-------------------------------

This budget provides funding for sewer line cleaning and CCTV inspection. It also provides for GIS maintenance mapping updates.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221208 – WW – Maintenance – Bell Canyon – Preventative

FY 17 \$14,345	FY16 \$13,749	\$596 Increase (+4%)
-----------------------	----------------------	-----------------------------

This budget provides funding for ongoing work order generation and updating of data files associated with the computerized preventative maintenance (PM) program. This program encompasses all of the lift stations and the mechanical and electrical equipment within those stations. This program will assist staff in identifying potential problems and allow for repair of equipment before breakdown.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Wastewater (Continued)

Project 221300 – WW – Operations – Administration Field

FY17 \$28,400	FY16 \$27,000	\$1,400 Increase (+5%)
----------------------	----------------------	-------------------------------

This budget provides funding for administrative support for planning and permitting. This budget also covers customer service regarding the wastewater system.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221301 – WW – Operations

FY17 \$95,317	FY16 \$91,814	\$3,503 Increase (+4%)
----------------------	----------------------	-------------------------------

This budget provides funding for the overall operation of all of the wastewater lift stations including staff, operating supplies, utilities, and permit fees.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221301E – WW – Operations – Emergency Callouts

FY17 \$2,340	FY16 \$2,235	\$105 Increase (+5%)
---------------------	---------------------	-----------------------------

This budget provides funding for emergency call outs and overtime work, as required.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221302 – WW – Operations – Bell Canyon

FY17 \$13,301	FY16 \$12,721	\$580 Increase (+5%)
----------------------	----------------------	-----------------------------

This budget provides funding for the overall operation of Bell Canyon lift station including staff, operating supplies, utilities, and permit fees.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Wastewater (Continued)

Project 221303 – WW – Operations – Bell Canyon – Administration Field

FY17 \$2,990	FY16 \$2,840	\$150 Increase (+5%)
---------------------	---------------------	-----------------------------

This budget provides funding for administrative support for planning and permitting.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221400 – WW – Engineering

FY17 \$98,942	FY16 \$101,936	\$2,994 Decrease (-3%)
----------------------	-----------------------	-------------------------------

This budget provides funding for general engineering support including review and inspection of County, City, and homeowner projects, as well as special projects such as energy efficiency analysis of the wastewater pumps. This budget provides for continued inspection of the sewer main installation in the Lake Sherwood development. This work covers planning and plan checks that are required for new connections.

Cost Analysis: This decrease reflects completion of the Ventura County overlay projects and Phase One of the Lake Sherwood sewer line extension.

Project 221500 – WW – EPG – Sewer System Management Plan

FY17 \$11,920	FY16 \$11,480	\$440 Increase (+4%)
----------------------	----------------------	-----------------------------

This budget provides funding for the review, update and training associated with the Sewer System Management Plan (SSMP). This budget also pays for the monthly CWIQS reporting.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 221501 – WW – EPG – Source Control

FY17 \$57,605	FY16 \$55,190	\$2,415 Increase (+4%)
----------------------	----------------------	-------------------------------

This budget provides funding for inspection and public outreach to industrial facilities and restaurants to ensure compliance with the pre-treatment ordinance. This budget provides for fixture counts and audits.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Potable Water

Project 222200 – PW – Maintenance

FY17 \$104,760	FY16 \$63,100	\$41,660 Increase (+66%)
-----------------------	----------------------	---------------------------------

This budget provides funding for major mechanical repairs of booster pump stations due to pump failure or larger repairs identified during the preventative maintenance programs. This budget also includes material costs for major pump repairs at the Savoy Pump Station.

Cost Analysis: This increase is due to extra time and materials needed to rebuild the third pump at Savoy Pump Station and the rebuild or replacement of 31 backflow devices.

Project 222201 – PW – Maintenance – Preventative

FY17 \$142,201	FY16 \$118,304	\$23,897 Increase (+20%)
-----------------------	-----------------------	---------------------------------

This program encompasses all of the booster pump stations and the mechanical and electrical equipment within those stations. This program will assist staff in identifying potential problems and allow for repair of equipment before breakdown.

Cost Analysis: This cost increase is due to a rebuild of Lindero Pump #1 and increased labor hourly rates.

Project 222202 – PW – Maintenance – SCADA/Electrical

FY17 \$123,614	FY16 \$114,339	\$9,275 Increase (+8%)
-----------------------	-----------------------	-------------------------------

This budget provides funding for the set-up, programming, operation, and maintenance, of the Potable Water SCADA and electrical systems. This budget will also provide for the replacement of outdated cell modems. In order to provide for remote monitoring of the Potable Water system, additional improvements of the SCADA system are required. The goal for FY17 is to complete these upgrades, allowing for remote viewing and control. During FY2015, after completion of the Oak Canyon Reservoir, the SCADA/Electrical budget was increased to upgrade electrical controls and program the SCADA system to allow for remote monitoring and control. At the end of FY2016, 25% of the upgrades will be complete and staff anticipates upgrades to continue for four years.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Potable Water (Continued)

Project 222203 – PW – Maintenance – Coatings & Linings

FY17 \$24,632	FY16 \$15,540	\$9,092 Increase (+59%)
----------------------	----------------------	--------------------------------

This budget provides funding for coatings and corrosion control of water system related equipment, appurtenances and other facilities. This includes PRV stations, structures, tank sites, booster pumps stations, etc.

Cost Analysis: This cost increase is due to additional PRV painting.

Project 222300 – PW – Operations

FY17 \$318,972	FY16 \$302,160	\$16,812 Increase (+6%)
-----------------------	-----------------------	--------------------------------

This budget provides funding for the overall Oak Park Water System operation including staff, operating supplies, utilities, and permit fees.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 222300E – PW – Operations – Emergency Callouts

FY17 \$12,540	FY16 \$11,730	\$810 Increase (+7%)
----------------------	----------------------	-----------------------------

This budget pays for emergency call outs and overtime work, as required.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 222301 – PW – Operations – System Repairs

FY17 \$223,056	FY16 \$215,502	\$7,554 Increase (+4%)
-----------------------	-----------------------	-------------------------------

This budget provides funding for the repair and maintenance of the water distribution system. Routine maintenance includes servicing valves, blow offs, air-vacs, and Cla-valves maintenance. This budget also covers the repair of leaks and line breaks.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Potable Water (Continued)

Project 222302 – PW – Operations – Customer Service

FY17 \$74,814	FY16 \$70,102	\$4,712 Increase (+7%)
----------------------	----------------------	-------------------------------

This budget provides funding for all customer-related activities covered by the field staff. This includes: on-off meter reads for customers that are moving in and out of a residence, posting shut-off notices, investigate high bill inquiries, trouble-shoot customer's water service when they have low water pressure, shut-off service for non-payment, and turn service back on when payment is made.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 222302E – PW – Operations – Customer Service – Emergency Callouts

FY17 \$8,778	FY16 \$8,211	\$567 Increase (+7%)
---------------------	---------------------	-----------------------------

This budget pays for emergency call outs and overtime work as required.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 222303 – PW – Operations – Fire Hydrant

FY17 \$74,638	FY16 \$70,630	\$4,008 Increase (+6%)
----------------------	----------------------	-------------------------------

This budget provides funding for fire hydrant maintenance. Work includes lubricating, exercising, and painting the caps and valves. Budget also includes funding for 12 replacement hydrants that have exceeded their service life.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 222304 – PW – Operations – Anode Checks/Leak Protection

FY17 \$10,995	FY16 \$10,215	\$780 Increase (+8%)
----------------------	----------------------	-----------------------------

This budget provides funding for inspection of potable water services in the system with a listening device to search for service line leaks.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Potable Water (Continued)

Project 222305 – PW – Operations – Meter Replacement

FY17 \$11,443	FY16 \$10,855	\$588 Increase (+5%)
----------------------	----------------------	-----------------------------

This budget provides funding for labor and supplies necessary for replacement of water meters that are not working properly and are past the manufacturer's recommended replacement schedule.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 222307 – PW – Operations – Customer AMI Training

FY17 \$50,040	FY16 \$46,800	\$3,240 Increase (+7%)
----------------------	----------------------	-------------------------------

This budget provides funding for staff to assist customers in understanding meters for utility billing, leak detection, and tracking consumption.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 222400 – PW – Engineering

FY17 \$71,900	FY16 \$63,325	\$8,575 Increase (+14%)
----------------------	----------------------	--------------------------------

This budget provides funding for SCE efficiency study on our pumps, GIS updates to our system, and general engineering support on small projects as needed. The efficiency study is part of a 5-cycle and will be completed during FY17.

Cost Analysis: This cost increase is due to increased staffing and labor hourly rates.

Project 222500 – PW – EPG – Potable Water

FY17 \$99,709	FY16 \$96,919	\$2,790 Increase (+3%)
----------------------	----------------------	-------------------------------

This budget provides funding for the laboratory testing, continuing the update of the Urban Water Management Plan, and regulatory report preparation of the water system, as required by the Department of Public Health.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Potable Water (Continued)

Project 222501 – PW – EPG – OP Water Conservation

FY17 \$99,800

FY16 \$93,690

\$6,110 Increase (+7%)

This budget provides funding for the continued implementation of Oak Park Water's Water Waste Ordinance. This program is staffed for three hours each week to look for water waste violations and provide customer awareness, as necessary. The water conservation hotline provides customers with conservation information. This budget also includes staff time to conduct water surveys to help customers with water conservation at their homes and to prepare updates to the board regarding how Oak Park Water's water use compares to conservation goals.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Reclaimed Water

Project 223200 – RW – Maintenance

FY17 \$19,653	FY16 \$16,295	\$3,358 Increase (+21%)
----------------------	----------------------	--------------------------------

This program encompasses all of the RW booster pump station and the mechanical and electrical equipment within the station. This program will assist staff in identifying potential problems and allow for repair of equipment before breakdown.

Cost Analysis: This cost increase is due to staffing level increases related to confined space requirements for a below ground pump station.

Project 223300 – RW – Operations

FY17 \$69,230	FY16 \$67,178	\$2,052 Increase (+3%)
----------------------	----------------------	-------------------------------

This budget provides funding for the operation of the reclaimed water system. This includes meter reading, valve exercising, blow off and Cla-valve maintenance. Also included are reclaimed water audits and regulatory reporting.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Project 223300E – RW – Operations – Emergency Callouts

FY17 \$3,658	FY16 \$3,415	\$243 Increase (+7%)
---------------------	---------------------	-----------------------------

This budget pays for staff to respond to emergency situations in the reclaimed water system.

Cost Analysis: This cost increase is due to increased labor hourly rates.

Triunfo Sanitation District
Adopted FY 2017 Budget Report
FY2017 Adopted Budget vs. FY2016 Adopted Budget
VRSD Contract Services Cost Analysis by Project

Capital Projects

VRSD Contract Services are not currently budgeted within Capital Projects. Staff will present potential VRSD Contract Services related to Capital Projects to the TSD Board for approval.

TRIUNFO SANITATION DISTRICT
FISCAL YEAR 2017 BUDGET SUMMARY
VRSD Contract Expenses by Category

VRSD Contract Categories	FY 2016 Budget	FY 2017 Budget	Change	% Change
Labor	2,732,510	3,064,723	332,213	12.2%
Supplies	154,942	174,607	19,665	12.7%
Services	156,129	156,128	(1)	0.0%
Permits & Fees	4,439	4,439	-	0.0%
General Administrative	62,025	62,025	0	0.0%
Laboratory Services	18,343	19,550	1,207	6.6%
Other Professional Services	332,120	476,620	144,500	43.5%
Fleet Vehicles/Equipment	248,693	245,611	(3,082)	-1.2%
	\$3,709,201	4,203,702	\$494,501	13.3%

TRIUNFO SANITATION DISTRICT

FISCAL YEAR 2017 BUDGET SUMMARY

MEMBERSHIP DUES, CONFERENCES & SEMINARS

Description	Unit (s)	Cost per Unit	Total Cost
California Special Districts Association (CSDA) Membership Dues	1	4,552	4,552
Ventura County Special Districts Association (VCSDA) Membership Dues	1	150	150
Miscellaneous Membership Dues	12	90	1,080
Total Central Administration Membership Dues Expense:			<u>\$5,782</u>
CSDA Conference Registration: 2 Members x 1 Event @ \$750/Event	2	750	1,500
CSDA Lodging: 2 Members x 1 Event x 3 Nights @ \$220/Night	6	220	1,320
CSDA Mileage: 2 Members x 1 Event	2	350	700
CSDA Per Diem: 2 Members x 1 Event x 4 Days @ \$80/Day	8	80	640
Total CSDA Conference Expense:			<u>\$4,160</u>
TBD: Conference Registration: 5 Events @ \$1,000/Event	5	1,000	5,000
Total TBD Conferences & Seminars Expense:			<u>\$5,000</u>
Total Central Administration Membership Dues, Conferences & Seminars Expense:			<u>\$14,942</u>
<hr/>			
California Association of Sanitation Agencies (CASA) Membership Dues	1	12,980	12,980
Total Wastewater Membership Dues:			<u>\$12,980</u>
CASA Conference Registration: 3 Members x 3 Events @ \$475/Event	9	475	4,275
CASA Lodging: 3 Members x 3 Events x 3 Nights @ \$220/Night	27	220	5,940
CASA Mileage: 3 Members x 3 Events	9	122	1,098
CASA Per Diem: 3 Members x 3 Events x 4 Days @ \$80/Day	36	80	2,880
Total CASA Conference Expense:			<u>\$14,193</u>
ACWA Conference Registration: 3 Members x 2 Events @ \$695/Event	6	695	4,170
ACWA Extra Event: 3 Members x 1 Event @ \$200/Event	3	200	600
ACWA Lodging: 3 Members x 2 Events x 3 Nights @ \$220/Night	18	220	3,960
ACWA Mileage: 3 Members x 2 Events	6	70	420
ACWA Per Diem: 3 Members x 2 Events x 4 Days @ \$80/Day	24	80	1,920
Total ACWA Conference Expense:			<u>\$11,070</u>
Total Wastewater Membership Dues, Conferences & Seminars Expense:			<u>\$38,243</u>
<hr/>			
Association of California Water Agencies (ACWA) Membership Dues	1	2,700	2,700
California Rural Water Association (CRWA) Membership Dues	1	1,060	1,060
California Urban Water Conservation Council (CUWCC) Membership Dues	1	2,645	2,645
Total Potable Water Membership Dues:			<u>6,405</u>
Total Potable Water Membership Dues, Conferences & Seminars Expense:			<u>\$6,405</u>

TRIUNFO SANITATION DISTRICT

FISCAL YEAR 2017 BUDGET SUMMARY

RESERVE ANALYSIS

Description	Actual FY 2014 Yearend	Actual FY 2015 Yearend	Adjusted FY 2016 Budget	Estimated FY 2016 Yearend	Adopted FY 2017 Budget
<u>WASTEWATER DIVISION</u>					
Restricted reserves:					
Prepaid connection and inspection fees for Lake Sherwood Development	666,373	666,373	666,373	666,373	666,373
Total restricted reserves	666,373	666,373	666,373	666,373	666,373
Committed reserves:					
Capital improvement fund	-	-	-	-	480,000
Total committed reserves	-	-	-	-	480,000
Assigned reserves:					
Operating fund	8,019,111	7,334,932	6,113,058	7,690,966	5,230,069
Total assigned reserves	8,019,111	7,334,932	6,113,058	7,690,966	5,230,069
Total reserve level balance	\$8,685,484	\$8,001,305	\$6,779,431	\$8,357,339	\$6,376,442
<u>POTABLE WATER DIVISION</u>					
Restricted reserves:					
Customer deposits	38,085	39,030	-	-	-
Conifer tank debt service obligation	602,000	602,000	129,014	545,423	519,539
Total restricted reserves	640,085	641,030	129,014	545,423	519,539 ^[1]
Committed reserves:					
Capital improvement fund	-	-	-	-	-
Total committed reserves	-	-	-	-	- ^[2]
Assigned reserves:					
Operating fund	2,395,592	114,351	-	-	-
Total assigned reserves	2,395,592	114,351	-	-	-
Total reserve level balance	\$3,035,677	\$755,381	\$129,014	\$545,423	\$519,539
<u>RECYCLED WATER DIVISION</u>					
Total restricted reserves	-	-	-	-	-
Committed reserves:					
Capital improvement fund	-	-	-	-	250,000
Total committed reserves	-	-	-	-	250,000
Assigned reserves:					
Operating fund	1,326,751	1,512,203	-	883,191	318,544
Total assigned reserves	1,326,751	1,512,203	-	883,191	318,544
Total reserve level balance	\$1,326,751	\$1,512,203	(\$320,145)	\$883,191	\$568,544
<u>CONSOLIDATED</u>					
Restricted reserves:	1,306,458	1,307,403	795,387	1,211,796	1,185,912 ^[1]
Committed reserves:	-	-	-	-	730,000 ^[2]
Assigned reserves:	11,741,454	8,961,486	5,792,913	8,574,158	5,548,612
Total reserve level balance	\$13,047,912	\$10,268,889	\$6,588,300	\$9,785,953	\$7,464,525

[1] Unable to fully fund the Potable Water restricted reserve in the amount of \$649,165; consisting of \$602K for the Conifer tank debt service obligation and \$47K in customer deposits.

[2] Unable to fund the Potable Water committed reserve in the amount of \$170,000 for future capital improvements.

THIS PAGE INTENTIONALLY LEFT BLANK

Budget Glossary10

BUDGET GLOSSARY

Appropriation - An authorization made by the Board which permits the District to incur obligations and expend resources.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Assessment District - A sub-District formed to finance improvements and collect & process outstanding assessments from benefiting property owners.

Audit - Prepared by an independent certified public accountant (CPA), the primary objective of an audit is 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. In conjunction with its performance of an audit, the independent auditor is required to issue a Management Letter stating the adequacy of the District's internal controls as well as recommending improvements to the District's financial management practices.

Board of Directors - The District's five-member governing body (Board), consisting of two directly elected members-at-large, one member of the Thousand Oaks City Council, one member of the Ventura County Board of Supervisors, and the Special Districts member of the Ventura Regional Sanitation District Board of Directors. Each Director has one vote, a majority of the members must be present for action to be taken, and a majority of those present is required to act on any matter (except as otherwise required by law).

Bonds - Interest bearing certificates issued by a government agency, redeemable on a specific date; used as a means of raising funds for capital improvements. Several types are available, many require voter approval before issuance.

Budget - A financial plan adopted by the Board of Directors for a specified period of time that establishes management policies, goals, and objectives for all programs within the District and allocates planned revenues and expenditures to District services.

Budget Adjustment - An amendment or supplement to the budget approved by majority Board vote any time after budget adoption. A budget adjustment may increase or decrease the budget.

Budget Policies – General and specific guidelines adopted by the Board that govern financial plan preparation and administration.

Budget Review Process - The series of Board meetings and discussions used to provide policy guidance and direction for the program objectives to be accomplished the ensuing year.

Budget Transfer - An action transferring appropriations and revenues from one budget location to another without changing overall totals.

Capital Improvement Plan - A plan to provide for the major modification or replacement of existing public facilities & assets, and for the construction or acquisition of new ones.

Capital Improvement Fund - This fund type is used to accumulate over time financial resources used in the acquisition, construction, development and long-term modification of major capital facilities (see Fund).

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Certificates of Participation (COPs) - Interest bearing certificates issued by a government agency, redeemable on a specific date; used as a means of raising funds for capital improvements (very similar to bonds, except no voter approval is required).

Debt Service - A predetermined schedule of payments on debt principal and interest.

Debt Service Fund - A Fund used to account for the accumulation and payment of resources related to general long-term debt principal and interest (see Fund).

Direct Expense/Revenue - Expense or revenue which is directly attributable to the service being provided. Also sometimes called operating expense/revenue.

Encumbrance - The reservation of funds to be expended (see Expense).

Enterprise Fund - A Fund used to account for operations that are financed and operated in a manner similar to private sector enterprises where it is the District's intent that costs (including depreciation) of providing services to the general public be financed or recovered primarily through user charges. All operating programs of the District operate as enterprises.

Executive Summary - Included in the opening section of the budget, the Executive Summary provides the Board and public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the District Manager.

Expense – The outflow or using up of assets for capital purchases, goods & services (see Encumbrance).

Fiscal Year (FY) - An annual period for recording District financial transactions beginning July 1 and ending June 30. Fiscal Year 2008-09 is abbreviated "FY 2009" or "FY 09".

Fixed Assets - Long-term major assets with a purchase price greater than \$4,000 and a useful life greater than one year, such as land, buildings, machinery, furniture, and other equipment.

Fund - The District accounts for all its operations and activities as an enterprise fund. This fund is comprised of various fund types such as operations, debt service and capital projects.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose, or intent. Program Goals support District Goals.

Inventoried Equipment - Each individual piece of equipment having a purchase price of \$4,000 or less that can be labeled and tracked. This includes equipment such as personal computers, laptop computers, cell phones, pagers, radios, etc.

Line Item Budget - A budget that lists detailed expenditure categories (photocopying, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category. The District uses a program rather than line-item budget, although detail line-item accounts are maintained and recorded for financial reporting and control purposes.

Operating Budget - A financial plan that pertains to daily operations and maintenance of existing facilities providing basic services.

Other Resources - Revenues other than those collected directly for a specific program, such as plan check fees, returned check charges and interfund transfers.

Program - A grouping of specific activities organized to accomplish District goals.

Program Budget - The type of budget used by the District, it shows budget amounts by program and category (salaries, supplies, services, etc.) rather than line item. Detail line-item accounts are maintained and recorded for financial reporting and control purposes, but are not included in the budget document.

Reserve - An account used either to set aside budgeted revenues that are not required for spending in the current year or to earmark revenues for a specific future purpose.

Retained Earnings - The accumulated earnings of an Enterprise entity which have been retained in the fund and which are not reserved for any specific purpose.

Revenues - Monies received or earned by the District.

Risk Management - An organized attempt to protect District assets against accidental loss in the most cost-effective manner.

Special Assessment Fund - This fund type is used to account for special assessments of the District to provide facilities that benefit specific properties (see Fund).

Transfers - Charges against one program that are moved as revenue to others for repayment of previously advanced funds, debt service or other purposes.

THIS PAGE INTENTIONALLY LEFT BLANK



TRIUNFO SANITATION DISTRICT

A PUBLIC AGENCY