



TRIUNFO
WATER & SANITATION DISTRICT

**Fiscal Year 2024-2025
Adopted Budget**

July 1, 2024 - June 30, 2025



2024 Board of Directors



James Wall
Chair



Raymond Tjulander
Vice Chair



Carl Jarecky
Director



Jane Nye
Director



Leon Shapiro
Director

Management Team

Mark Norris - General Manager - (805) 658-4621

Vickie Dragan - Director of Finance - (805) 658-4649

Dave Rydman - Operations Manager - (805) 658-4643

Tim Doyle - Engineering Program Manager - (805) 658-4606

Mike Castro - Administrative Program Manager - (805) 658-4614

Fidela Garcia - Clerk of the Board - (805) 658-4602

Legal Counsel

Dennis McNulty (Arnold LaRochelle Mathews VanConas & Zirbel LLP) - (805) 988-9886

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Executive Summary 7-11

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June 5, 2024

Members of the Board of Directors:

I am pleased to present the Triunfo Water & Sanitation District (District) Fiscal Year 2024-2025 Budget. The District's FY2025 Budget provides a spending plan for the administration, operation, maintenance, financing, and purchase, of District services, 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 FY2025 Budget anticipates *increases* in net assets (before capital expenses) of \$10,793,619, with 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, Automated Meter Read, and Recycled Water Pipeline, Projects.

Expenses in the Budget include planned infrastructure improvements and anticipated operations and maintenance costs for the District's (3) utilities, as well as JPA-related costs and purchases of potable and recycled water.

Capital expenses for both the District and the Las Virgenes - Triunfo Joint Powers Authority (JPA) are estimated at \$9,491,767.

Wastewater revenue includes programmed 7% rate increases, effective in July 2024.

Budgeted Potable Water revenues reflect a 4% planned rate increase for FY2025, as well as an additional Calleguas Municipal Water District (CMWD) pass-through increase in January 2025. Budgeted potable water sales have been decreased to 1,500 acre feet (AF), compared to the District's anticipated FY2024 sales of 1,800 AF following loosening of water restrictions.

During May 2017, the District purchased the CMWD Recycled Water Pipeline and related facilities. Based upon the acquisition, the District became the wholesaler of recycled water to California Water Company and Hidden Valley Municipal Water District. The agreed-upon wholesale rate continues to be based upon 80% of CMWD's Tier 1 Potable Water rate, increasing from \$1,384 to \$1,516 in January 2025. Additionally, Recycled Water revenue includes a programmed 2% retail customer rate increase, from \$6.55 to \$6.67 per HCF, effective July 2024, and a CMWD-based pass-through increase starting in January 2025.

The FY2025 JPA Budget is incorporated into the District's FY2025 Budget. The newest and most significant ongoing JPA capital project is the Pure Water Project, which began in January 2015. This project involves constructing an advanced water treatment plant to further purify the JPA's excess recycled water and augment the potable water supplies stored in the Las Virgenes Reservoir. The \$5,830,895 funding included in the FY2025 Capital Improvement Plan (CIP) budget for this project will primarily be used for ongoing studies and design efforts. The other JPA CIP funds budgeted are earmarked for other projects to address TMDL compliance, SCADA improvements, pipeline rehabilitation, and lift station improvements.

The District's plan to transition to a more autonomous operation was completed during FY2024, with the addition of one Electrical/Instrumentation position, one Water/Wastewater Worker, one maintenance truck, and one sewer cleaning machine. In order to enhance the District's emergency response capabilities and obtain assistance during unanticipated staffing shortfalls, the District will continue to maintain a contract with Ventura Regional Sanitation District (VRSD).

On the following page, Table I provides a forecast of District-wide revenues and expenses, as well as historical data.

Table I – TWSD Consolidated

Description	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Adjusted FY 2024 Budget	Estimated FY 2024 Yearend	Proposed FY 2025 Budget
Operating revenues:						
Fees, sales	\$ 21,626,008	\$ 22,258,384	\$ 22,044,685	\$ 27,019,129	\$ 24,920,112	\$ 27,093,105
Service charges	2,296,422	2,453,228	2,580,568	2,691,964	2,688,756	2,797,484
Rental revenue - Cell Towers	185,771	211,497	200,309	207,581	200,309	214,760
Penalty revenue	18,893	136,820	142,944	131,157	108,858	131,157
Other revenue	102,916	260,598	174,185	128,703	173,417	136,903
Total operating revenues	24,230,010	25,320,528	25,142,691	30,178,533	28,091,452	30,373,409
Operating expenses:						
Salary & Employee Benefits	701,106	1,632,483	3,086,778	3,569,985	3,182,959	3,741,986
Wastewater treatment, Potable & R/W purchase	10,506,527	9,134,455	9,502,584	11,379,156	9,787,168	11,385,505
VRSD contract services - Operations	4,233,343	2,937,254	564,093	975,240	466,967	50,000
VRSD contract services - Administration	686,476	122,018	-	-	-	-
Operating materials and supplies	-	5,365	99,350	123,500	140,993	132,000
Professional services	360,665	298,335	507,066	901,136	465,780	1,030,981
Insurance	112,809	139,528	239,565	226,671	475,763	617,000
Board member fees and reimbursable expenses	50,186	50,976	51,678	117,845	42,365	101,981
Membership and dues	49,001	56,195	57,697	67,380	74,122	70,255
Conference and seminars	730	443	2,613	33,036	17,104	15,000
Management and administrative	41,086	117,265	320,891	428,122	250,520	449,428
Utilities	213,789	226,952	219,951	316,000	263,696	324,100
Bank service charges	59,246	85,880	69,634	81,300	56,645	70,600
Permits, licenses and fees	265,810	199,387	372,214	373,160	339,008	279,800
Total operating expenses	17,280,773	15,006,537	15,094,114	18,592,531	15,563,089	18,268,636
Operating income(loss) before depreciation	6,949,237	10,313,990	10,048,576	11,586,002	12,528,363	12,104,773
Depreciation and amortization	1,410,847	1,408,589	1,625,929	1,439,167	1,725,634	1,465,000
Operating income(loss)	5,538,389	8,905,401	8,422,647	10,146,835	10,802,729	10,639,773
Non-operating revenues(expenses):						
Interest and investment earnings	104,155	154,488	715,390	445,000	1,379,238	445,000
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(560,975)	(618,319)	(296,084)	(326,890)	(222,277)	(291,154)
Overhead cost allocation	-	-	-	-	-	-
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(456,820)	(463,831)	419,306	118,110	1,156,961	153,846
Change in net assets before capital expenses	\$ 5,081,570	\$ 8,441,570	\$ 8,841,953	\$ 10,264,945	\$ 11,959,690	\$ 10,793,619
Capital expenses	4,831,184	(1,392,041)	2,246,244	8,164,412	8,220,028	9,491,767
Capital expenses - contra	(93,248)	(151,906)	-	-	(169,792)	-
Capital expenses, net	4,737,936	(1,543,948)	2,246,244	8,164,412	8,050,236	9,491,767
Change in net assets	\$ 343,633	\$ 9,985,518	\$ 6,595,709	\$ 2,100,533	\$ 3,909,454	\$ 1,301,852

Budget Line Item Summary

Wastewater Treatment (JPA) – Triunfo’s portion of the FY2025 JPA wastewater treatment budget totals \$7,277,915, up from the FY2024 budget total of \$6,917,341.

Potable Water Purchases – The budget assumes purchasing 1,530 AF of water, with about 826 AF purchased at \$1,730 per acre foot from July through December 2024, and about 704 AF purchased at \$1,895 per acre foot from January through June 2025. Any additional increases to the wholesale rate will be addressed with rate modifications.

Recycled Water Purchases – Estimated FY2025 expenses from the JPA for recycled water purchases total \$792,274, an increase from \$752,395 budgeted for FY2024. The District purchased the recycled water pipeline from Calleguas Municipal Water District in 2017.

VRSD Contract – Proposed FY2025 VRSD Contract Services for emergency response and assistance during unanticipated staffing shortfalls total \$50,000, which is reflective of the District’s transition to an autonomous operation.

Professional Services – The FY2025 expense total includes rate studies, Searle Creative, emergency repairs, CCTV, Aqua Metric, motor and pump repair and replacement, baseline legal fees, as-needed engineering consultants, audits, and various IT maintenance & software fees. A copy of the Professional Services detail is found on Page 36.

Insurance – The FY2025 budget includes increases to property insurance, liability insurance, and workers’ compensation coverage.

Board Member Fees & Reimbursable Expenses – The estimates for FY2025 include 174 days of service for board meetings, committee meetings, and attendance at conferences and seminars. These expenses also include registration, lodging, transportation, and per diem, associated with conference and seminar attendance.

Membership, Dues, Conferences, & Seminars – These expenses are estimated to total \$85,255 in FY2025, including membership and dues, as well as registration, lodging, transportation, and per diem, associated with staff training, conference, and seminar, attendance.

Management & Administrative – This category includes the administrative building lease, printing and postage, the 2024 election, and Tax Collector fees. A detailed list is found on Page 41.

Utilities – Utilities include electricity, trash collection, and telephone and communications services.

Bank Service Charges – This category includes credit card services fees and bank fees.

Permits, Licenses and Fees – Payments to the City of Los Angeles and Los Angeles County Public Works for fees related to wastewater disposal, conveyance, and treatment services, along with the State Water Resources Control Board and LAFCO, are the primary components of this category.

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

Debt Service Interest Expense – A debt service schedule is included on Page 49. For FY2025, the combined interest expense for all loans is \$291,154.

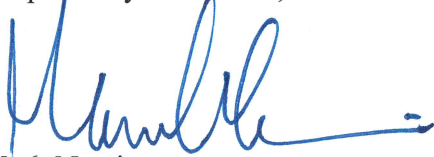
Acknowledgement

I appreciate the Board of Directors' continued support in providing the vision and resources necessary to improve the District's financial outlook, maintain exceptional customer service, and respond to the various challenges facing the District, including the transition to a more conventional district.

The completion of this budget document is attributable to both the dedication and hard work of the TWSD staff, to whom I would like to acknowledge and express my sincere appreciation. I would also like to take this opportunity to thank Las Virgenes Municipal Water District staff for their hard work in developing the Las Virgenes - Triunfo Joint Powers Authority FY2024-2026 Budget.

Staff is committed in its ongoing efforts to work with the Triunfo Water & Sanitation District Board of Directors to develop future opportunities and address future challenges.

Respectfully Submitted,



Mark Norris
General Manager

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Consolidated Budget..... 14-15

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2025 BUDGET SUMMARY

CONSOLIDATED

Description	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Adjusted FY 2024 Budget	Estimated FY 2024 Yearend	Adopted FY 2025 Budget
Operating revenues:						
Fees, sales	\$ 21,626,008	\$ 22,258,384	\$ 22,044,685	\$ 27,019,129	\$ 24,920,112	\$ 27,093,105
Service charges	2,296,422	2,453,228	2,580,568	2,691,964	2,688,756	2,797,484
Rental revenue - Cell Towers	185,771	211,497	200,309	207,581	200,309	214,760
Penalty revenue	18,893	136,820	142,944	131,157	108,858	131,157
Other revenue	102,916	260,598	174,185	128,703	173,417	136,903
Total operating revenues	24,230,010	25,320,528	25,142,691	30,178,533	28,091,452	30,373,409 [1]
Operating expenses:						
Salary & Employee Benefits	701,106	1,632,483	3,086,778	3,569,985	3,182,959	3,741,986 [2]
Wastewater treatment, Potable & R/W purchase	10,506,527	9,134,455	9,502,584	11,379,156	9,787,168	11,385,505 [3]
VRSD contract services - Operations	4,233,343	2,937,254	564,093	975,240	466,967	50,000 [4]
VRSD contract services - Administration	686,476	122,018	-	-	-	-
Operating materials and supplies	-	5,365	99,350	123,500	140,993	132,000
Professional services	360,665	298,335	507,066	901,136	465,780	1,030,981 [5]
Insurance	112,809	139,528	239,565	226,671	475,763	617,000 [6]
Board member fees and reimbursable expenses	50,186	50,976	51,678	117,845	42,365	101,981 [7]
Membership and dues	49,001	56,195	57,697	67,380	74,122	70,255 [8]
Conference and seminars	730	443	2,613	33,036	17,104	15,000 [9]
Management and administrative	41,086	117,265	320,891	428,122	250,520	449,428 [10]
Utilities	213,789	226,952	219,951	316,000	263,696	324,100 [11]
Bank service charges	59,246	85,880	69,634	81,300	56,645	70,600 [12]
Permits, licenses and fees	265,810	199,387	372,214	373,160	339,008	279,800 [13]
Total operating expenses	17,280,773	15,006,537	15,094,114	18,592,531	15,563,089	18,268,636
Operating income(loss) before depreciation	6,949,237	10,313,990	10,048,576	11,586,002	12,528,363	12,104,773
Depreciation and amortization	1,410,847	1,408,589	1,625,929	1,439,167	1,725,634	1,465,000
Operating income(loss)	5,538,389	8,905,401	8,422,647	10,146,835	10,802,729	10,639,773
Non-operating revenues(expenses):						
Interest and investment earnings	104,155	154,488	715,390	445,000	1,379,238	445,000
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(560,975)	(618,319)	(296,084)	(326,890)	(222,277)	(291,154) [14]
Overhead cost allocation	-	-	-	-	-	-
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(456,820)	(463,831)	419,306	118,110	1,156,961	153,846
Change in net assets before capital expenses	\$ 5,081,570	\$ 8,441,570	\$ 8,841,953	\$ 10,264,945	\$ 11,959,690	\$ 10,793,619 [15]
Capital expenses	4,831,184	(1,392,041)	2,246,244	8,164,412	8,220,028	9,491,767 [16]
Capital expenses - contra	(93,248)	(151,906)	-	-	(169,792)	-
Capital expenses, net	4,737,936	(1,543,948)	2,246,244	8,164,412	8,050,236	9,491,767
Change in net assets	\$ 343,633	\$ 9,985,518	\$ 6,595,709	\$ 2,100,533	\$ 3,909,454	\$ 1,301,852

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
CONSOLIDATED

COMMENTS

The Consolidated budget summarizes the adopted activities for Administration, Wastewater, Potable Water, and Recycled Water, including Capital Projects, for FY2025.

- [1] Estimated FY2025 Operating Revenues include approximately \$18.21M in Wastewater, \$9.49M in Potable Water, and \$2.66M in Recycled Water. For a detailed breakdown of Operating Revenue within each segment, see Pages 22-23, 26-27, and 30-31.
- [2] Salary & Employee Benefits estimated for FY2025 include \$1.91M for Administration, \$0.64M in Wastewater, \$0.99M Potable Water, and \$0.19M in Recycled Water. For a detailed breakdown, see Page 34.
- [3] Estimated FY2025 expenses include approximately \$7.28M for wastewater treatment, \$3.32M for the purchase of potable water, and \$0.79M for the purchase of recycled water. For a detailed breakdown within each segment, see Pages 22-23, 26-27, and 30-31.
- [4] FY2025 VRSD Contract Services include \$50K for Wastewater services.
- [5] Budgeted items for FY2025 are primarily comprised of rate studies (\$120K), Searle Creative (\$100K), emergency repairs (\$100K), CCTV (\$100K), Aqua Metric (\$97K), motor and pump repair and replacement (\$94.2K), baseline legal fees (\$50K), as-needed engineering consultants (\$50K), audits (\$35K), and various IT maintenance & software fees (\$129.7K).
- [6] FY2025 budgeted items include property insurance (\$420K), liability insurance (\$122K), and workers' compensation (\$75K).
- [7] This includes days of service for board meetings, committee meetings, and attendance at conferences and seminars. These expenses also include registration, lodging, transportation, and per diem, associated with conference and seminar attendance.
- [8] For a detailed breakdown of Memberships and Dues, see Page 39.
- [9] Conferences and Seminars include human resources, risk management, and other training sessions, for staff.
- [10] FY2025 management and administrative expenses are primarily comprised of the administrative office lease (\$209.6K), printing and postage (\$89.3K), the 2024 election (\$63K), tax collector fees to collect sewer fees through the tax rolls (\$52.4K).
- [11] Utilities are comprised of electricity, trash, and telephone and communications services, including a toll-free 800 telephone number.
- [12] Paymentus credit card service fees (\$65K) and bank fees (\$5.6K).
- [13] FY2025 expenses are largely composed of capacity reservation charges and capacity rights obligations to the City of Los Angeles for use of the Tillman treatment plant (\$144.4K), Los Angeles County Public Works for sewage disposal (\$65K), the State Water Resources Control Board (\$37K), and LAFCO (\$15K).
- [14] For a detailed breakdown of debt service, see Page 49.
- [15] On a consolidated basis, it is estimated that Triunfo Water & Sanitation District FY2025 revenues will exceed expenses by approximately \$10.8M before capital.
- [16] For a list of all capital projects, see Page 44. Joint Powers Authority related capital improvement projects are also identified and discussed in the attached *Las Virgenes - Triunfo JPA Fiscal Years 2024-2026 Proposed Biennial Capital Improvements Program Budget* (Pages 64-74).

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Administration 18-19

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2025 BUDGET SUMMARY

ADMINISTRATION

Description	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Adjusted FY 2024 Budget	Estimated FY 2024 Yearend	Adopted FY 2025 Budget
Operating revenues:						
Fees, sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service charges	-	-	-	-	-	-
Rental revenue - Cell Towers	-	-	-	-	-	-
Penalty revenue	-	-	-	-	-	-
Other revenue	914	18	-	-	(920)	-
Total operating revenues	914	18	-	-	(920)	-
Operating expenses:						
Salary & Employee Benefits	701,106	1,632,483	2,015,621	2,133,350	2,097,194	1,913,987 [1]
Wastewater treatment, Potable & R/W purchase	-	-	-	-	-	-
VRSD contract services -Operations	-	-	-	-	-	-
VRSD contract services -Administration	686,476	122,018	-	-	-	-
Operating materials and supplies	-	-	3,097	-	264	-
Contract services	-	-	-	-	-	-
Professional services	194,452	216,214	256,065	298,384	270,816	318,271 [2]
Insurance	58,928	86,354	149,395	157,014	190,167	197,000 [3]
Board member fees and reimbursable expenses	50,986	47,849	16,760	51,404	20,177	41,480 [4]
Membership and dues	7,841	14,511	15,656	17,825	18,879	18,700 [5]
Conference and seminars	730	443	2,613	18,036	3,893	8,000 [6]
Management and administrative	10,334	16,255	90,452	214,642	64,862	306,842 [7]
Utilities	5,399	8,533	16,777	18,300	16,073	24,000
Bank service charges	-	10,869	5,669	8,300	3,769	5,600
Permits, licenses and fees	14,300	13,277	15,542	18,460	20,023	18,000 [8]
Total operating expenses	1,730,553	2,168,806	2,587,647	2,935,715	2,706,118	2,851,880
Operating income(loss) before depreciation	(1,729,639)	(2,168,788)	(2,587,647)	(2,935,715)	(2,707,038)	(2,851,880)
Depreciation and amortization	-	-	147,235	-	184,623	-
Operating income(loss)	(1,729,639)	(2,168,788)	(2,734,883)	(2,935,715)	(2,891,661)	(2,851,880)
Non-operating revenues(expenses):						
Interest and investment earnings	10	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	-	-	42,532	-	48,000	-
Overhead cost allocation	1,677,924	2,170,788	2,776,261	3,054,715	3,054,715	2,901,880 [9]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	1,677,934	2,170,788	2,818,793	3,054,715	3,102,715	2,901,880
Change in net assets before capital expenses	\$ (51,705)	\$ 2,000	\$ 83,910	\$ 119,000	\$ 211,054	\$ 50,000
Capital expenses	93,248	153,906	-	110,000	165,616	50,000 [10]
Capital expenses - contra	(93,248)	(151,906)	-	-	(169,792)	-
Capital expenses, net	-	2,000	-	110,000	(4,176)	50,000
Change in net assets	\$ (51,705)	\$ -	\$ 83,910	\$ 9,000	\$ 215,230	\$ -

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
ADMINISTRATION

COMMENTS

- [1] Salary & Employee Benefits represent the TWSD labor necessary to perform District functions that are not directly allocable to any specific water or sanitation operation or facility. For a detailed breakdown, see Page 34.
- [2] FY2025 Professional Services are primarily comprised of Searle Creative (\$100K), various IT maintenance & software fees (\$83.6K), baseline legal fees (\$50K), and audits (\$35K).
- [3] Liability (\$122K) and workers' compensation (\$75K) insurance costs.
- [4] Board Member fees and expenses include days of service for TWSD Board Members, primarily comprised of TWSD Board Meetings, JPA Board Meetings, committee meetings, training, and conference and seminar attendance. Additionally, these expenses include registration, lodging, transportation, and per diem, associated with conference and seminar attendance.
- [5] Membership and Dues include CSDA, VCSDA, the Greater Conejo Chamber of Commerce, and the Liebert Cassidy Whitmore Consortium. For a detailed breakdown of FY2025, please see Page 39.
- [6] Conferences and Seminars include human resources, risk management, and other training sessions, for staff.
- [7] FY2025 management and administrative expenses are comprised of the administrative office lease (\$209.6K), copy machines and printing (\$7.5K), iPads and cell phones (\$9K), and other various office services such as postage, shipping, paper shredding, and offsite storage (\$9.1K).
- [8] FY2025 Permits, Licenses, & Fees includes the following estimates: \$15K in LAFCO fees and \$3K in miscellaneous permit fees.
- [9] Overhead cost allocation represents the transfer IN from Wastewater (\$1.74M), Potable Water (\$0.91M), and Recycled Water (\$0.25M) to pay for TWSD's administrative and capital overhead.
- [10] FY2025 includes \$50K for Electronic Data Management Software.

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Wastewater 22-24

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2025 BUDGET SUMMARY

WASTEWATER

Description	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Adjusted FY 2024 Budget	Estimated FY 2024 Yearend	Adopted FY 2025 Budget
Operating revenues:						
Fees, sales	\$ 11,204,741	\$ 12,658,716	\$ 14,714,934	\$ 16,838,654	\$ 16,927,684	\$ 18,057,193 [1]
Service charges	-	-	-	-	-	\$ -
Rental revenue - Cell Towers	20	-	-	-	-	\$ -
Penalty revenue	19,065	10,092	18,106	17,000	3,244	\$ 17,000
Other revenue	83,755	174,930	169,045	131,800	166,161	\$ 140,000 [2]
Total operating revenues	11,307,580	12,843,738	14,902,085	16,987,454	17,097,089	18,214,193
Operating expenses:						
Salary & Employee Benefits	-	-	415,800	718,317	507,335	642,751 [3]
Wastewater treatment	5,995,456	4,983,447	6,045,004	6,917,341	6,057,243	7,277,915 [4]
VRSD contract services - Operations	1,999,035	1,275,593	413,795	750,615	298,730	50,000 [5]
VRSD contract services -Administration	-	-	-	-	-	-
Operating materials and supplies	-	-	36,788	64,655	61,731	66,000
Professional services	125,769	25,422	70,607	132,859	58,859	254,220 [6]
Insurance	2,559	2,585	6,089	-	35,360	29,400 [7]
Board member fees and reimbursable expenses	-	164	16,006	47,700	10,855	42,420 [8]
Membership and dues	13,600	13,600	15,481	18,000	18,971	19,000 [9]
Conference and seminars	-	-	-	7,500	7,500	3,500 [10]
Management and administrative	29,647	43,867	97,217	81,968	99,879	58,574 [11]
Utilities	35,795	40,168	42,028	58,539	50,152	61,250 [12]
Bank service charges	79	-	-	-	-	-
Permits, licenses and fees	204,113	155,838	298,127	283,150	255,374	217,300 [13]
Total operating expenses	8,406,052	6,540,684	7,456,943	9,080,645	7,461,990	8,722,330
Operating income(loss) before depreciation	2,901,528	6,303,054	7,445,142	7,906,809	9,635,100	9,491,862
Depreciation and amortization	329,479	328,089	373,788	352,850	357,817	360,000
Operating income(loss)	2,572,049	5,974,966	7,071,354	7,553,959	9,277,282	9,131,862
Non-operating revenues(expenses):						
Interest and investment earnings	100,656	86,747	307,475	445,000	1,297,347	445,000
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-
Overhead cost allocation	(771,845)	(1,982,886)	(1,554,707)	(1,738,897)	(1,738,897)	(1,740,187) [14]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(671,189)	(1,896,139)	(1,247,232)	(1,293,897)	(441,550)	(1,295,187)
Change in net assets before capital expenses	\$ 1,900,860	\$ 4,078,826	\$ 5,824,122	\$ 6,260,062	\$ 8,835,732	\$ 7,836,676
Capital expenses	4,737,936	(1,545,948)	2,246,244	8,029,412	8,029,412	8,354,000 [15]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	4,737,936	(1,545,948)	2,246,244	8,029,412	8,029,412	8,354,000
Change in net assets	\$ (2,837,077)	\$ 5,624,774	\$ 3,577,879	\$ (1,769,350)	\$ 806,320	\$ (517,324)

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
WASTEWATER

COMMENTS

[1] Wastewater revenue includes the following estimated sewer service fees, adopted to go into effect on July 1, 2024, in accordance with Ordinance No. TWSD-250:

Description	Total ERUs	Monthly Rate per ERU	Annual Fees
Apartments	1,216.750	\$89.78	\$1,310,877.78
Single Family	8,206.948	\$112.25	\$11,054,758.96
Multi-Family	2,425.377	\$112.25	\$3,266,982.82
Commercial	615.220	\$112.25	\$828,701.34
Recreation	40.000	\$112.25	\$53,880.00
Recreation Public Agency	18.000	\$112.25	\$24,246.00
School	248.000	\$112.25	\$334,056.00
Fire Service	2.000	\$112.25	\$2,694.00
Utility	2.000	\$112.25	\$2,694.00
Shopping Center	101.000	\$199.33	\$241,587.96
Restaurant	168.000	\$258.22	\$520,571.52
Markets	38.000	\$258.22	\$117,748.32
Water Flow - Low	217.540	\$104.91	\$273,865.46
Water Flow - High	8.470	\$241.33	\$24,528.78
FY2025 Total	13,307.305		\$18,057,192.93

[2] Other Revenue includes the following estimates: connection fees (\$95K) and other permit, audit, inspection, and plan check fees (\$45K).

[3] Salary & Employee Benefits represent the TWSD labor necessary to perform the District 's Wastewater functions, within both Administration and Operations. For a detailed breakdown, see Page 34.

[4] Wastewater Treatment includes TWSD's share of the JPA's operating expenses. For a detailed breakdown, see Pages 50-63.

[5] The \$50K budgeted for VRSD Cointract Services during FY2025 are reflective of the District's transition to an autonomous operation.

[6] Professional Services include CCTV (\$100K), a rate study (\$40K), motor and pump repair and replacement (\$49.7K), an as-needed engineering consultant (\$25K), odor control (\$14K), and other various services such as software, safety, water quality analysis, and security.

[7] FY2025 includes \$29.4K for property insurance.

[8] Days of service for TWSD Board members to attend CASA events and lobbying efforts in Washington DC. Additionally, these expenses include registration, lodging, transportation, and per diem, associated with conference and seminar attendance.

[9] Membership and Dues include CASA.

[10] Conference and Seminars include training sessions for Operations staff.

[11] Tax Collector Fees to collect sewer service fees through tax rolls (\$52.4K) and printing and postage (\$6.2K).

[12] Utilities are comprised of electricity, trash, and telephone and communications services.

[13] FY2025 Significant fees include Amalgamated System Sewerage System Charges from the City of Los Angeles for use of the Tillman treatment plant (\$144.4K) and Los Angeles County Public Works for sewage disposal (\$65K).

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
WASTEWATER

COMMENTS

[14] Overhead cost allocation is the Wastewater Division's share of TWSD's own administrative overhead.

[15]

Summary of FY 2025 Capital Projects	
Description	Wastewater
<i>Triunfo Water & Sanitation District</i>	
Deerhill Operations Center Upgrades	\$255,777
Hydraulic Model	\$350,000
Wastewater Conveyance System Pipeline Rehabilitation	\$634,491
Triunfo Water & Sanitation District Subtotal	\$1,240,268
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>	
Centrate Tank Inspection and Rehabilitation Assessment	\$14,700
Fire Hardening - JPA Facilities	\$77,616
Malibou Lake Siphon Project	\$177,675
Multi Site Security Assessment and Improvement	\$17,538
New RAS Wet Well and Pumps	\$35,280
Pavement Restoration Tapia	\$127,008
Pure Water Project	\$5,830,895
Rancho Boiler Replacement	\$177,282
Rancho Control Building Improvements	\$15,053
Rancho Dewatering-Reactor Building Patio Cover	\$4,410
Rancho Dust Collector Retrofit	\$19,404
Rancho Metering Bin Replacement	\$7,350
Rancho Reliability Improvements	\$82,908
Tapia Bisulfite Line Replacement	\$5,880
Tapia Ground Seating	\$4,410
Tapia Primary Clarifiers Rehabilitation	\$22,050
Tapia Secondary Clarifier Rehabilitation	\$88,200
Tapia Sludge Wet Well Re-Circulation	\$20,345
Tapia Sulzer Blower Check Valve Replacement	\$29,106
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement	\$7,350
Tapia Tertiary Filter Rehabilitation	\$116,424
Tapia Water Reclamation Facility Improvements	\$38,808
Trunk Sewer System Improvements	\$194,040
Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal	\$7,113,732
FY 2025 Capital Projects Estimated Total	\$8,354,000

Joint Powers Authority related capital improvement projects are identified and discussed in the attached *Las Virgenes - Triunfo JPA Fiscal Years 2024-2026 Proposed Biennial Capital Improvements Program Budget* (Pages 64-73).

Potable Water 26-28

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2025 BUDGET SUMMARY

POTABLE WATER

Description	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Adjusted FY 2024 Budget	Estimated FY 2024 Yearend	Adopted FY 2025 Budget
Operating revenues:						
Fees, sales	\$ 7,676,034	\$ 7,088,168	\$ 5,060,089	\$ 7,471,673	\$ 6,221,743	\$ 6,660,114 [1]
Service charges	2,073,206	2,177,635	2,314,811	2,425,060	2,417,675	2,520,977 [2]
Rental revenue - Cell Towers	185,751	211,497	200,309	207,581	200,309	214,760
Penalty revenue	(171)	116,071	112,406	102,005	104,204	102,005
Other revenue	18,248	85,650	5,139	(3,098)	8,005	(3,098) [3]
Total operating revenues	9,953,068	9,679,022	7,692,755	10,203,221	8,951,936	9,494,759
Operating expenses:						
Salary & Employee Benefits	-	-	531,260	574,653	470,840	990,832 [4]
Potable water purchase	3,864,442	3,558,070	2,770,670	3,709,420	3,229,133	3,315,316 [5]
VRSD contract services - Operations	2,093,912.65	1,488,349.62	139,429.83	158,110	168,237.02	- [6]
VRSD contract services -Administration	-	-	-	-	-	-
Operating materials and supplies	-	5,365	52,112	49,792	53,868	52,800
Professional services	33,113	53,328	172,531	421,153	130,011	397,899 [7]
Insurance	24,504	23,494	53,396	30,649	206,717	323,400 [8]
Board member fees and reimbursable expenses	(800)	2,964	18,417	18,741	8,843	18,081 [9]
Membership and dues	26,490	26,955	25,247	30,055	34,438	30,855 [10]
Conference and seminars	-	-	-	6,000	5,188	2,800 [11]
Management and administrative	1,105	54,665	122,288	118,312	76,659	82,512 [12]
Utilities	105,702	113,451	109,275	139,948	129,981	140,800 [13]
Bank service charges	59,167	75,011	63,965	73,000	52,876	65,000 [14]
Permits, licenses and fees	46,615	37,408	58,272	68,050	63,552	44,500 [15]
Total operating expenses	6,254,250	5,439,061	4,116,863	5,397,883	4,630,342	5,464,795
Operating income(loss) before depreciation	3,698,818	4,239,961	3,575,892	4,805,338	4,321,594	4,029,964
Depreciation and amortization	687,169	686,301	706,102	685,286	773,623	695,000
Operating income(loss)	3,011,649	3,553,659	2,869,791	4,120,052	3,547,970	3,334,964
Non-operating revenues(expenses):						
Interest and investment earnings	3,489	67,741	296,701	-	81,891	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(278,927)	(223,783)	(101,130)	(94,338)	(98,553)	(82,095) [16]
Overhead cost allocation	(671,170)	(140,846)	(860,641)	(1,017,777)	(1,017,777)	(907,131) [17]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(946,608)	(296,887)	(665,070)	(1,112,115)	(1,034,439)	(989,226)
Change in net assets before capital expenses	\$ 2,065,041	\$ 3,256,772	\$ 2,204,721	\$ 3,007,937	\$ 2,513,531	\$ 2,345,738
Capital expenses	-	-	-	25,000	25,000	666,591
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	-	25,000	25,000	666,591 [18]
Change in net assets	\$ 2,065,041	\$ 3,256,772	\$ 2,204,721	\$ 2,982,937	\$ 2,488,531	\$ 1,679,147

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
POTABLE WATER

COMMENTS

[1] Estimated potable water sales for FY2025 include increases adopted to go into effect on July 1, 2024, in accordance with Ordinance No. TWSD-350, and pass through increases set to go into effect on January 1, 2025, in accordance with potable water purchase rate increases from Calleguas Municipal Water District:

		July to December					January to June					
		Tier	Acre Feet	HCF	\$/HCF	Extension	Tier	Acre Feet	HCF	\$/HCF	Extension	
FY2025 Adopted Budget	Tier 1	239.59	104,365	\$8.93	\$	931,979	Tier 1	238.03	103,684	\$9.31	\$	965,300
	Tier 2	423.17	184,333	\$10.03	\$	1,848,855	Tier 2	357.53	155,740	\$10.41	\$	1,621,253
	Tier 3	146.89	63,987	\$12.13	\$	776,158	Tier 3	94.79	41,293	\$12.51	\$	516,569
	Total	809.65	352,684			\$ 3,556,993	Total	690.35	300,717			\$ 3,103,122

		July to December					January to June					
		Tier	Acre Feet	HCF	\$/HCF	Extension	Tier	Acre Feet	HCF	\$/HCF	Extension	
FY2024 Adopted Budget	Tier 1	287.51	125,238	\$8.38	\$	1,049,494	Tier 1	285.63	124,421	\$8.60	\$	1,070,021
	Tier 2	507.80	221,199	\$9.44	\$	2,088,119	Tier 2	429.04	186,888	\$9.66	\$	1,805,338
	Tier 3	176.27	76,784	\$11.46	\$	879,945	Tier 3	113.75	49,551	\$11.68	\$	578,756
	Total	971.58	423,221			\$ 4,017,558	Total	828.42	360,860			\$ 3,454,114

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

Meter Size	Adopted FY2025 Budget			Adopted FY2024 Budget		
	Monthly Charge	Number of Meters	Extension	Monthly Charge	Number of Meters	Extension
3/4"	\$ 38.34	4322	\$ 1,988,465.76	\$ 36.86	4325	\$ 1,913,034.00
1"	\$ 60.49	64	\$ 46,456.32	\$ 58.16	64	\$ 44,666.88
1.5"	\$ 115.13	18	\$ 24,868.08	\$ 110.70	18	\$ 23,911.20
2"	\$ 179.91	191	\$ 412,353.72	\$ 172.99	191	\$ 396,493.08
3"	\$ 384.99	7	\$ 32,339.16	\$ 370.18	7	\$ 31,095.12
4"	\$ 687.25	2	\$ 16,494.00	\$ 660.81	2	\$ 15,859.44
		4604	\$ 2,520,977.04		4607	\$ 2,425,059.72

[3] Other FY2025 revenue includes start fees (\$9.3K), NSF fees (\$2.6K), which are offset by low income \$15/month reductions on monthly billing (\$15K).

[4] Salary & Employee Benefits represent the TWSD labor necessary to perform the District's Potable Water functions, within both Administration and Operations. For a detailed breakdown, see Page 34.

[5] Estimated water purchase from Calleguas Municipal Water District:

Item	Adopted FY 2025 Budget			Adopted FY 2024 Budget		
	Quantity **	Cost	Extension	Quantity **	Cost	Extension
Water purchased (July-Dec)	825.84 acre feet	\$ 1,730	\$ 1,428,703	991.01 acre feet	\$ 1,632	\$ 1,617,328
Water purchased (Jan-June)	704.16 acre feet	\$ 1,895	\$ 1,334,383	844.99 acre feet	\$ 1,730	\$ 1,461,833
Pumping charges	1,530.00 acre feet	\$ 130.57	\$ 199,772	1,836.00 acre feet	\$ 118.70	\$ 217,933
Capacity Reservation Charge (July-Dec)	825.84 acre feet	\$ 106.00	\$ 87,539	991.01 acre feet	\$ 107.03	\$ 106,068
Capacity Reservation Charge (Jan-June)	704.16 acre feet	\$ 109.00	\$ 76,753	844.99 acre feet	\$ 106.01	\$ 89,577
Ready to Serve Charge (July-Dec)	825.84 acre feet	\$ 114.00	\$ 94,146	991.01 acre feet	\$ 112.84	\$ 111,826
Ready to Serve Charge (Jan-June)	704.16 acre feet	\$ 125.00	\$ 88,020	844.99 acre feet	\$ 116.99	\$ 98,855
Flow penalties	12 months	\$ 500	\$ 6,000	12 months	\$ 500	\$ 6,000
Total			\$ 3,315,316			\$ 3,709,420

** Quantities are Calculated at 2% More than Quantities Sold

[6] No VRSD Contract Services are anticipated for Potable Water during FY2025.

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

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
POTABLE WATER

COMMENTS

- [7] FY2025 Professional Services are primarily comprised of \$100K for emergency repairs, \$94.9K for Aqua-Metric, \$41K for motor and pump repair and replacement, \$40K for a rate study, \$25K for an as-needed engineering consultant, \$25K to change the District's Paymentus TLA, and \$17K for water quality analysis.
- [8] FY2025 includes \$323.4K for property insurance.
- [9] Days of service, registration, lodging, transportation, and per diem, associated with ACWA Conference attendance by TWSD Board Members.
- [10] Membership and Dues include ACWA, CUWCC, AWA (VC), and CRWA. For a detailed breakdown, Page 39.
- [11] Conference and Seminars include training sessions for Operations staff.
- [12] Management and Administrative include \$74.2K for bill printing and postage and \$3.3K for water conservation rebates.
- [13] Utilities are comprised of electricity, trash, and telephone and communications services.
- [14] Paymentus credit card service fees.
- [15] Permits, Licenses, & Fees for FY2025 includes \$32K for the State Water Resources Control Board, \$2.5K for the Air Pollution Control District, and \$10K for other county permits.
- [16] For a detailed breakdown of debt service, see Page 49.
- [17] Overhead cost allocation is the Potable Water Division's share of TWSD's own administrative overhead.

[18]

Summary of FY 2025 Capital Projects	
Description	Potable Water
<i>Triunfo Water & Sanitation District</i>	
Deerhill Operations Center Upgrades	\$141,591
Potable Water Pipeline Rehabilitation	\$250,000
Reservoirs Rehabilitation/Replacement	\$250,000
Savoy Pump Station Replacement Design	\$25,000
<i>Triunfo Water & Sanitation District Subtotal</i>	<i>\$666,591</i>
FY 2025 Capital Projects Estimated Total	\$666,591

Recycled Water 30-32

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
RECYCLED WATER

Description	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Adjusted FY 2024 Budget	Estimated FY 2024 Yearend	Adopted FY 2025 Budget
Operating revenues:						
Fees, sales	\$ 2,745,232	\$ 2,511,500	\$ 2,269,662	\$ 2,708,802	\$ 1,770,685	\$ 2,375,798 [1]
Service charges	223,216	275,593	265,757	266,904	271,081	276,507 [2]
Rental revenue - Cell Towers	-	-	-	-	-	-
Penalty revenue	-	10,657	12,432	12,152	1,409	12,152
Other revenue	-	-	-	-	172	-
Total operating revenues	2,968,448	2,797,750	2,547,851	2,987,858	2,043,347	2,664,457
Operating expenses:						
Salary & Employee Benefits	-	-	124,096	143,665	107,589	194,416 [3]
Recycled water purchase	646,629	592,939	686,911	752,395	500,792	792,274 [4]
VRSD contract services - Operations	140,395.13	173,311.16	10,868.01	66,515	-	- [5]
VRSD contract services -Administration	-	-	-	-	-	-
Operating materials and supplies	-	-	7,352	9,053	25,130	13,200
Professional services	7,332	3,372	7,864	48,740	6,094	60,591 [6]
Insurance	26,817	27,094	30,685	39,008	43,520	67,200 [7]
Board member fees and reimbursable expenses	-	-	496	-	2,490	-
Membership and dues	1,070	1,129	1,313	1,500	1,834	1,700 [8]
Conference and seminars	-	-	-	1,500	523	700
Management and administrative	-	2,478	10,934	13,200	9,120	1,500 [9]
Utilities	66,893	64,799	51,871	99,212	67,490	98,050 [10]
Bank service charges	-	-	-	-	-	-
Permits, licenses and fees	782	(7,136)	272	3,500	58	-
Total operating expenses	889,918	857,986	932,661	1,178,288	764,639	1,229,631
Operating income(loss) before depreciation	2,078,530	1,939,764	1,615,189	1,809,570	1,278,708	1,434,826
Depreciation and amortization	394,199	394,199	398,804	401,032	409,570	410,000
Operating income(loss)	1,684,330	1,545,564	1,216,385	1,408,538	869,137	1,024,826
Non-operating revenues(expenses):						
Interest and investment earnings	-	-	111,214	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(282,047)	(394,536)	(237,486)	(232,552)	(171,724)	(209,059) [11]
Overhead cost allocation	(234,909)	(47,057)	(360,914)	(298,041)	(298,041)	(254,563) [12]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(516,957)	(441,593)	(487,185)	(530,593)	(469,765)	(463,622)
Change in net assets before capital expenses	\$ 1,167,374	\$ 1,103,971	\$ 729,200	\$ 877,946	\$ 399,372	\$ 561,204
Capital expenses	-	-	-	-	-	421,176 [13]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	-	-	-	421,176
Change in net assets	\$ 1,167,374	\$ 1,103,971	\$ 729,200	\$ 877,946	\$ 399,372	\$ 140,028

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
RECYCLED WATER

COMMENTS

[1] Estimated recycled water sales for FY2025 include increases adopted to go into effect on July 1, 2024, in accordance with Ordinance No. TWSD-450, and increases set to go into effect on January 1, 2025, in accordance with percentage increase to the Calleguas Municipal Water District's wholesale supply rate for potable water:

Wholesale	Estimated TWSD Wholesale Sales in Acre Feet [AF]							
	Adopted FY 2025 Budget				Adopted FY 2024 Budget			
	AF	HCF	\$/AF	Extension	AF	HCF	\$/AF	Extension
Jul-Dec	231.581	100,877	\$1,384.00	\$320,508	287.700	125,322	\$1,305.60	\$375,621
Jan-Jun	174.378	75,959	\$1,516.00	\$264,357	216.635	94,366	\$1,384.00	\$299,823
Total	405.96	176,836		\$584,865	504.34	219,688		\$675,444

Retail	Estimated TWSD Retail Sales [HCF] to Oak Park and Lake Sherwood							
	Adopted FY 2025 Budget				Adopted FY 2024 Budget			
	AF	HCF	\$/HCF	Extension	AF	HCF	\$/HCF	Extension
Jul-Dec	361.01	157,255	\$6.67	\$1,048,891	448.49	195,363	\$6.18	\$1,207,340
Jan-Jun	233.04	101,511	\$7.31	\$742,042	289.51	126,110	\$6.55	\$826,018
Total	594.04	258,765		\$1,790,934	738.00	321,472		\$2,033,359

[2] Recycled Water Meter Service Charges:

Meter Size	Adopted FY2025 Budget			Adopted FY2024 Budget		
	Monthly Charge	Number of Meters	Extension	Monthly Charge	Number of Meters	Extension
2"	\$ 167.11	99	\$ 198,526.68	\$ 163.83	100	\$ 196,596.00
3"	\$ 313.31	2	\$ 7,519.44	\$ 307.16	2	\$ 7,371.84
4"	\$ 522.16	4	\$ 25,063.68	\$ 511.92	3	\$ 18,429.12
6"	\$ 1,044.22	1	\$ 12,530.64	\$ 1,023.74	1	\$ 12,284.88
10"	\$ 2,738.91	1	\$ 32,866.92	\$ 2,685.20	1	\$ 32,222.40
		107	\$ 276,507.36		107	\$ 266,904.24

[3] Salary & Employee Benefits represent the TWSD labor necessary to perform the District's Recycled Water functions, within both Administration and Operations. For a detailed breakdown, see Page 34.

[4] Recycled Water Purchase:

	Estimated Acre Feet (AF) Purchase from JPA					
	Adopted FY 2025 Budget			Adopted FY 2024 Budget		
	AF	\$/AF	Extension	AF	\$/AF	Extension
Jul-Dec	601.51	\$758.01	\$455,950.03	747.27	\$579.44	\$432,999.87
Jan-Jun	443.69	\$758.01	\$336,324.20	551.21	\$579.44	\$319,395.38
Total (AF)	1,045.20		\$792,274.24	1,298.49		\$752,395.25

[5] No VRSD Contract Services are anticipated for Recycled Water during FY2025.

[6] Professional Services are primarily comprised of \$40K for a rate study, \$12K for motor and pump repair and replacement, and \$2.1K for Aqua-Metric.

[7] FY2025 includes \$67.2K for property insurance.

[8] Memberships and Dues includes WateReuse.

[9] Management & Administrative includes \$1.5K for billing and postage.

[10] Utilities are comprised of electricity, trash, and telephone and communications services.

[11] For a detailed breakdown of debt service, see Page 49.

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

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2025 BUDGET SUMMARY
RECYCLED WATER

COMMENTS

[12] Overhead cost allocation is the Recycled Water Division's share of TWSD's own administrative overhead.

[13]

Summary of FY 2025 Capital Projects	
Description	Recycled Water
<i>Triunfo Water & Sanitation District</i>	
Deerhill Operations Center Upgrades	\$59,377
Recycled Water Storage & Distribution System	\$150,000
<i>Triunfo Water & Sanitation District Subtotal</i>	<i>\$209,377</i>
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>	
Reclaimed Valve Box Raising and Repairs	\$14,700
Recycled Water Tank Rehabilitation - Parkway Tank	\$176,519
Upgrade Wireless Communications Backhaul System	\$20,580
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal</i>	<i>\$211,799</i>
FY 2025 Capital Projects Estimated Total	\$421,176

Joint Powers Authority related capital improvement projects are identified and discussed in the attached *Las Virgenes - Triunfo JPA Fiscal Years 2024-2026 Proposed Biennial Capital Improvements Program Budget* (Pages 73-74).

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TRIUNFO WATER & SANITATION DISTRICT
Salary & Employee Benefits Summary
Fiscal Year 2024-2025

Position	Wages	Auto Allowance	FICA/Medicare	STD/LTD	Life Insurance	Medical Coverage	401(a) Retirement Plan	StandBy	Overtime	EAP	Total
Accountant	108,628	10,017	895	895	265	22,488	17,924			40	160,257
Accounting Technician	326,290	28,082	3,580	3,580	1,061	89,952	53,837			159	502,961
Administrative Program Manager	174,040	13,183	895	895	265	22,488	28,717			40	239,628
Clerk of the Board	121,749	9,976	895	895	265	22,488	20,089			40	175,502
Director of Finance	237,945	4,800	895	895	265	22,488	39,261			40	318,879
Engineering Program Manager	210,371	4,800	895	895	265	22,488	34,711			40	286,912
Environmental Resources Analyst	108,628	9,583	760	760	414	22,487	20,869			66	162,807
General Manager	289,223	15,005	895	895	265	22,488	47,722			40	380,438
Operation Employees								22,305	20,597		42,902
Operations Manager	196,506	13,267	760	760	414	22,487	37,753			66	271,253
Public Information Officer	121,671	10,037	895	895	265	22,488	20,076			40	175,472
Sr. Electrical/Instrumentation Tech	107,337	8,611	760	760	414	22,487	20,484			66	160,159
WWW Operations Supervisor	119,762	10,981	760	760	414	22,487	23,008			66	177,478
WWW Worker	440,489	43,540	3,846	3,846	2,070	112,435	84,631			329	687,340
Grand Total	2,562,639	14,400	198,809	16,731	6,642	449,751	449,082	22,305	20,597	1,031	3,741,986

TRIUNFO WATER & SANITATION DISTRICT

Classification Plan

Fiscal Year 2024-2025

Full-Time Equivalent Positions

Position	FY 2023-2024			FY2024-2025		* Approximate Annual Salary
	Allocations	Mid Year Adjustments	Amended	Additions/Deletions	Allocations	
Accountant	1.00	0.00	1.00	0.00	1.00	\$83,560 - \$108,628
Accounting Assistant	0.00	0.00	0.00	0.00	0.00	\$56,557 - \$73,524
Accounting Technician	4.00	0.00	4.00	0.00	4.00	\$68,745 - \$89,369
Administrative Program Manager	1.00	0.00	1.00	0.00	1.00	\$135,441 - \$172,183
Clerk of the Board	0.80	0.00	0.80	0.00	0.80	\$111,979 - \$152,187
Director of Finance	1.00	0.00	1.00	0.00	1.00	\$181,082 - \$235,407
Electrical/Instrumentation Technician	1.00	-1.00	0.00	0.00	0.00	\$0 - \$0
Engineering Program Manager	1.00	0.00	1.00	0.00	1.00	\$161,219 - \$208,127
Environmental Resources Analyst	1.00	0.00	1.00	0.00	1.00	\$83,560 - \$108,628
General Manager	1.00	0.00	1.00	0.00	1.00	\$220,106 - \$286,138
Operations Manager	1.00	0.00	1.00	0.00	1.00	\$149,546 - \$194,410
Public Information Officer	0.80	0.00	0.80	0.00	0.80	\$123,457 - \$160,493
Senior Electrical/Instrumentation Technician	0.00	1.00	1.00	0.00	1.00	\$106,617 - \$130,141
WWW Operations Supervisor	1.00	0.00	1.00	0.00	1.00	\$92,125 - \$119,762
WWW Worker	5.00	0.00	5.00	0.00	5.00	\$79,581 - \$103,455
TOTAL ALLOCATIONS	19.60	0.00	19.60	0.00	19.60	

*Approximate Annual Salary is based on 2,080 hours.

TRIUNFO WATER & SANITATION DISTRICT

Professional Services

Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
TWSD Audit: RAMS	\$35,000				\$35,000
Accounting and Auditing Services Total	\$35,000	\$0	\$0	\$0	\$35,000
Baseline Legal (does not include Capital programs)	\$50,000				\$50,000
Liebert Cassidy Whitmore (Monthly Invoices)	\$20,000				\$20,000
Attorney Services Total	\$70,000	\$0	\$0	\$0	\$70,000
Check scanner annual maint & Software license	\$2,000				\$2,000
Generator Repairs		\$800	\$200		\$1,000
Misc. maintenance	\$300				\$300
Motor controls (every 25 years)		\$13,000	\$14,000	\$4,000	\$31,000
Motor rebuilds and replacements (PW & RW every 20 years, WW - every 5)		\$18,200	\$14,000	\$4,000	\$36,200
Pump replacements (not typical) - seal replacements (every 5 - \$2500)			\$5,000	\$2,000	\$7,000
Pump/Motor Repairs		\$10,000	\$8,000	\$2,000	\$20,000
Vehicle Maintenance		\$8,500	\$6,800	\$1,700	\$17,000
Equipment Repairs/Maintenance Total	\$2,300	\$50,500	\$48,000	\$13,700	\$114,500
Aqua Metric Sales Company (Sensus Analytics)			\$4,883	\$117	\$5,000
Aqua Metric Annual Support/Fee			\$90,000	\$2,000	\$92,000
Central Square-GP Diamond Software Annual Fee	\$8,000				\$8,000
Debt Book-Implementation & Subscription GASB 87, 96	\$9,000				\$9,000
Firewall		\$2,500	\$2,000	\$500	\$5,000
Fiserv, Innovyze, Western NRG, etc. (GASB96)			\$6,500		\$6,500
FTI Netcare Priority	\$16,800				\$16,800
GP-Diamond software consultant -PR assistance	\$15,000				\$15,000
Info Tech Svcs including labor & IT minor equip as needed (FTI)	\$20,000				\$20,000
InfraMAP and ESRI		\$3,200	\$2,500	\$570	\$6,270
Paymentus - Change TLA from VRSD to TSD			\$25,000		\$25,000
SCADA (Rockwell)		\$1,650	\$1,320	\$330	\$3,300
Videographer at TWSD board mtg	\$10,800				\$10,800
Zoom, Thinking1, Techsmith, Cloudflare, etc. (GASB96)	\$4,000				\$4,000
IT Total	\$83,600	\$7,350	\$132,203	\$3,517	\$226,670
Water Quality Analysis		\$3,000	\$17,000		\$20,000
Lab Services Total	\$0	\$3,000	\$17,000	\$0	\$20,000
Oak Park High School	\$414				\$414
Other	\$621				\$621
Rotary Club	\$1,242				\$1,242
Searle Creative (Additional Photography, Videography, and Outreach Services)	\$50,000				\$50,000
The Acorn	\$2,000				\$2,000
Marketing and Advertising Total	\$54,277	\$0	\$0	\$0	\$54,277
Backflow (County)			\$9,000		\$9,000
CCTV		\$100,000			\$100,000
CHP (accident reports)			\$200		\$200
Cintas Corp (Uniforms)		\$2,500	\$2,000	\$500	\$5,000
Dig Alert		\$1,000	\$800	\$200	\$2,000
Emergency Repairs (including vendor-provided permits for excavation)			\$100,000		\$100,000
Locksmith		\$250	\$200	\$50	\$500
Odor Control		\$14,000			\$14,000
Security		\$1,650	\$1,320	\$330	\$3,300
Weed Abatement			\$7,000	\$500	\$7,500
Welding		\$2,500		\$500	\$3,000
Operating Services Total	\$0	\$121,900	\$120,520	\$2,080	\$244,500
Equipment Rental		\$5,000	\$4,000	\$1,000	\$10,000
Operating Supplies Total	\$0	\$5,000	\$4,000	\$1,000	\$10,000
As-Needed Engineering Consultant		\$25,000	\$25,000		\$50,000
County Assessor Data File	\$500				\$500
Debra West	\$5,000				\$5,000
Greenshades	\$14,000				\$14,000
Searle PIO Annual Contract	\$50,000				\$50,000
Outside Contracted Services Total	\$69,500	\$25,000	\$25,000	\$0	\$119,500
DKF Solutions for Training Link	\$3,594	\$1,764	\$1,176		\$6,534
Potable Water Rate Study			\$40,000		\$40,000
Recycled Water Rate Study				\$40,000	\$40,000
Wastewater Rate Study		\$40,000			\$40,000
Water Loss Reporting			\$2,000		\$2,000
Water Quality Reporting			\$8,000		\$8,000
Professional Services Total	\$3,594	\$41,764	\$51,176	\$40,000	\$136,534
Total	\$318,271	\$254,514	\$397,899	\$60,297	\$1,030,981

TRIUNFO WATER & SANITATION DISTRICT
Insurance
Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
Cal Mutual/JPRIMA (T&W/Assured Partners)		\$29,400	\$323,400	\$67,200	\$420,000
CSRMA Pooled Liability Insurance	\$122,000				\$122,000
State Compensation Insurance Fund Workers' Compensation	\$75,000				\$75,000
Total	\$197,000	\$29,400	\$323,400	\$67,200	\$617,000

TRIUNFO WATER & SANITATION DISTRICT

Board Member Fees & Expenses

Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
ACWA (6 Days of Service)			\$1,320		\$1,320
CASA Attendance (24 Days of Service)		\$5,280			\$5,280
CSDA Attendance (6 Days of Service)	\$1,320				\$1,320
Days of Service for Committees and Training (10 Days of Service)	\$2,200				\$2,200
DC Lobbying (6 Days of Service)		\$1,320			\$1,320
Elected (Regular Monthly TWSD & JPA Board Meetings)	\$26,400				\$26,400
Water Re-Use Attendance (2 Days of Service)	\$440				\$440
Board Member Fees Total	\$30,360	\$6,600	\$1,320	\$0	\$38,280
ACWA Conference Registration: 3 Members x 2 Events @ \$900/Event			\$5,400		\$5,400
ACWA Extra Event: 3 members x 1 Event @ \$200/Event			\$600		\$600
ACWA Lodging: 3 Members x 2 Events x 3 Nights @\$300/night			\$5,400		\$5,400
ACWA Mileage: 3 Members x 2 Events			\$3,000		\$3,000
ACWA Per Diem: 3 Members x 2 Events x 4 Days @ \$80/Day + 15% Gratuity			\$2,208		\$2,208
CASA Lodging: 3 Members x 3 Events x 3 Nights (\$250/Night)		\$6,750			\$6,750
CASA Mileage: 3 Members x Events		\$2,700			\$2,700
CASA Per Diem: 3 Members x 3 Events x 4 Days @ \$80/Day + 15% Gratuity		\$3,312			\$3,312
CASA Registration: 3 Members x 3 Events @ \$700/Event		\$6,300			\$6,300
CSDA Conference Registration: 2 Members x 1 Event @ \$750/Event	\$1,500				\$1,500
CSDA Lodging: 2 Members x 1 Event x 3 Nights @ \$300/Night	\$1,800				\$1,800
CSDA Mileage: 2 Members x 1 Event	\$1,000				\$1,000
CSDA Per Diem: 2 Members x 1 Event x 4 Days @ \$80/Day + 15% Gratuity	\$736				\$736
DC Lobbying Lodging: 3 Members & GM x 5 Nights (\$500/Night)		\$10,000			\$10,000
DC Lobbying Per Diem: 3 Members & GM x 5 Days (\$80/Day + 15% Gratuity)		\$1,840			\$1,840
DC Lobbying Transportation: 3 Members & GM		\$4,000			\$4,000
Conference and Seminar Expenses Total	\$5,036	\$34,902	\$16,608	\$0	\$56,546
Elected benefit cost/medicare/fica deferred		\$918	\$153		\$1,071
District Portion - Other Board Member Benefits Total	\$0	\$918	\$153	\$0	\$1,071
Elected benefit cost/medicare/fica deferred	\$4,284				\$4,284
FICA/MCARE-Board Member Total	\$4,284	\$0	\$0	\$0	\$4,284
Misc. Board Member Expense	\$1,800				\$1,800
Misc Board Member Expenses Total	\$1,800	\$0	\$0	\$0	\$1,800
Total	\$41,480	\$42,420	\$18,081	\$0	\$101,981

TRIUNFO WATER & SANITATION DISTRICT

Memberships & Dues

Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
ACWA Membership			\$26,000		\$26,000
AWA Annual Membership			\$75		\$75
CASA Dues		\$18,000			\$18,000
CRWA (Cal Rural Water Assoc) Membership Dues			\$1,242		\$1,242
CSDA Membership Dues	\$9,500				\$9,500
CUWCC Membership Dues (Water Conservation)			\$2,738		\$2,738
GFOA/CSMFO/COA Review	\$1,200				\$1,200
Greater Conejo Chamber of Commerce	\$350				\$350
Liebert Cassidy Whitmore Consortium	\$6,000				\$6,000
VCSDA Dues	\$150				\$150
WaterReuse Dues				\$1,500	\$1,500
Miscellaneous Membership Dues	\$1,500	\$1,000	\$800	\$200	\$3,500
Total	\$18,700	\$19,000	\$30,855	\$1,700	\$70,255

TRIUNFO WATER & SANITATION DISTRICT
 Staff Conferences & Seminars
 Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
HR Training	\$2,000				\$2,000
Risk Management Training	\$1,000				\$1,000
Training/Certificates		\$3,500	\$2,800	\$700	\$7,000
Training/Conferences	\$5,000				\$5,000
Total	\$8,000	\$3,500	\$2,800	\$700	\$15,000

TRIUNFO WATER & SANITATION DISTRICT
Management & Administrative
Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
370 N. Westlake - Common Area Expenses	\$10,000				\$10,000
370 N. Westlake - \$16,226/mo (July 2024 - August 2024)	\$32,452				\$32,452
370 N. Westlake - \$16,713/mo (September 2024 - June 2025)	\$167,130				\$167,130
Building Lease Total	\$209,582	\$0	\$0	\$0	\$209,582
Cell Phone Upgrades (6)	\$3,000				\$3,000
iPads (2)	\$6,000				\$6,000
Computer Equipment Total	\$9,000	\$0	\$0	\$0	\$9,000
Admin Office Hot/Cold Water System	\$600				\$600
Document Processing			\$2,500		\$2,500
General Admin Expenses			\$2,000		\$2,000
Mail Mgr Billing & Mailing			\$35,000		\$35,000
Oak Park Office Hot/Cold Water System	\$600				\$600
Offsite storage (Access)	\$2,000				\$2,000
Postage			\$25,000		\$25,000
Printing usage/maintenance	\$5,400				\$5,400
Shipping	\$500				\$500
Shredding service	\$1,200				\$1,200
General Administrative Expense Total	\$10,300	\$0	\$64,500	\$0	\$74,800
Biennial Election (FY2025) Odd FYs	\$63,000				\$63,000
Tax Collector's Fee for WW Segment (Tax Rolls) (\$9.03M @ 0.29%) for FY2025		\$52,374			\$52,374
Water Conservation Rebates			\$3,312		\$3,312
Misc Payments Total	\$63,000	\$52,374	\$3,312	\$0	\$118,686
CAFR Application Fee	\$460				\$460
Permits, Licenses and Fees Total	\$460	\$0	\$0	\$0	\$460
Postage		\$1,200			\$1,200
UPS STORE (meter warranties)			\$500		\$500
Postage Total	\$0	\$1,200	\$500	\$0	\$1,700
Office supplies	\$7,000				\$7,000
Printing - Billing Inserts Total	\$7,000	\$0	\$0	\$0	\$7,000
Mail Mgr-billing inserts			\$6,700		\$6,700
Mail Mgr Billing & Postage				\$1,500	\$1,500
Printing & Binding		\$5,000			\$5,000
Printing-billing inserts			\$7,500		\$7,500
Printing & Binding Total	\$0	\$5,000	\$14,200	\$1,500	\$20,700
Copiers-Good Suite Maintenance (\$360/mo + Overages)	\$5,500				\$5,500
Postage meter lease-FP Mailing Solutions	\$2,000				\$2,000
Rents and Leases Equipment Total	\$7,500	\$0	\$0	\$0	\$7,500
Total	\$306,842	\$58,574	\$82,512	\$1,500	\$449,428

TRIUNFO WATER & SANITATION DISTRICT
Utilities
Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
AT&T FirstNet iPads & Cell Phones	\$17,000				\$17,000
AT&T (SCADA Comms - Not Cell Phones)		\$4,000	\$3,200	\$800	\$8,000
Electricity - Pumping Charge				\$95,000	\$95,000
Frontier Communications (SCADA Comms)		\$2,500	\$2,000	\$500	\$5,000
SCE Electricity		\$35,000	\$115,000		\$150,000
Telephone		\$11,000	\$5,600		\$16,600
Telephone/Data Network	\$7,000				\$7,000
Toll free telephone number (800), U Verse, SCADA, etc.			\$8,000		\$8,000
Trash		\$6,000	\$4,800	\$1,200	\$12,000
Verizon Wireless (SCADA)		\$2,750	\$2,200	\$550	\$5,500
Total	\$24,000	\$61,250	\$140,800	\$98,050	\$324,100

TRIUNFO WATER & SANITATION DISTRICT
 Permits, Licenses, and Fees
 Fiscal Year 2024-2025

Item Description	Admin	WW	PW	RW	Total
County of Ventura (backflow, water services, excavation permits)			\$10,000		\$10,000
LA County Public Works for Sewage Disposal		\$65,000			\$65,000
LAFCO Annual Fee	\$15,000				\$15,000
State Water Resources Control Board		\$5,000	\$32,000		\$37,000
Tillman Capital Portion of ASSSCS (City of LA)		\$39,400			\$39,400
TWSD Flow to Tillman Plant O&M (City of LA)		\$105,000			\$105,000
Ventura County Air Pollution Control District		\$2,900	\$1,450		\$4,350
Ventura County Air Pollution Control District (generator permits)			\$1,050		\$1,050
Miscellaneous Permits & Fees	\$3,000				\$3,000
Total	\$18,000	\$217,300	\$44,500	\$0	\$279,800

TRIUNFO WATER & SANITATION DISTRICT

Capital Expenses

Fiscal Year 2024-2025

Summary of FY 2025 Capital Projects				
Description	Administration	Wastewater	Potable Water	Recycled Water
Deerhill Operations Center Upgrades		\$255,777	\$141,591	\$59,377
Electronic Data Management Software	\$50,000			
Hydraulic Model		\$350,000		
Potable Water Pipeline Rehabilitation			\$250,000	
Recycled Water Storage & Distribution System				\$150,000
Reservoirs Rehabilitation/Replacement			\$250,000	
Savoy Pump Station Replacement Design			\$25,000	
Wastewater Conveyance System Pipeline Rehabilitation		\$634,491		
Triunfo Water & Sanitation District Subtotal	\$50,000	\$1,240,268	\$666,591	\$209,377
Centrate Tank Inspection and Rehabilitation Assessment		\$14,700		
Fire Hardening - JPA Facilities		\$77,616		
Malibou Lake Siphon Project		\$177,675		
Multi Site Security Assessment and Improvement		\$17,538		
New RAS Wet Well and Pumps		\$35,280		
Pavement Restoration Tapia		\$127,008		
Pure Water Project		\$5,830,895		
Rancho Boiler Replacement		\$177,282		
Rancho Control Building Improvements		\$15,053		
Rancho Dewatering-Reactor Building Patio Cover		\$4,410		
Rancho Dust Collector Retrofit		\$19,404		
Rancho Metering Bin Replacement		\$7,350		
Rancho Reliability Improvements		\$82,908		
Reclaimed Valve Box Raising and Repairs				\$14,700
Recycled Water Tank Rehabilitation - Parkway Tank				\$176,519
Tapia Bisulfite Line Replacement		\$5,880		
Tapia Ground Seating		\$4,410		
Tapia Primary Clarifiers Rehabilitation		\$22,050		
Tapia Secondary Clarifier Rehabilitation		\$88,200		
Tapia Sludge Wet Well Re-Circulation		\$20,345		
Tapia Sulzer Blower Check Valve Replacement		\$29,106		
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement		\$7,350		
Tapia Tertiary Filter Rehabilitation		\$116,424		
Tapia Water Reclamation Facility Improvements		\$38,808		
Trunk Sewer System Improvements		\$194,040		
Upgrade Wireless Communications Backhaul System				\$20,580
Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal	\$0	\$7,113,732	\$0	\$211,799
FY 2025 Capital Projects Estimated Total	\$50,000	\$8,354,000	\$666,591	\$421,176



Providing Outstanding Service Since 1963

Board of Directors

James Wall, Chair
Raymond Tjulander, Vice Chair
Janna Orkney, Director
Leon Shapiro, Director
Vacant, Director

2.0 Reserve Level Policy
Revised: 01/27/2020

Reserve Level Policy

PURPOSE

Triunfo Water & Sanitation District (District) is an enterprise public agency, providing sewer, potable water, and reclaimed water to its customers. The District recovers its cost of providing these services through fees and charges. The District requires adequate reserves to ensure the District maintains a prudent level of financial resources to cyclical variations in revenues and expenses and to protect against reducing service to withstand economic downturns, protect against catastrophic events, unforeseen revenue declines, short-term capital improvements, and operating cash flow needs.

POLICY

It is the policy of the District that all funds held in reserve be designated to specific uses, and to take into consideration the minimum level necessary to maintain the District's credit worthiness and adequately provide for operating reserves, future debt or capital obligations, cash flow requirements, and legal requirements. This policy is in conformity with Generally Accepted Accounting Practices (GAAP), Government Finance Officers Association (GFOA) and Governmental Accounting Standards Board (GASB) Guidance. Reserve levels will be set as follows:

A. Restricted Reserves

The District will maintain reserves in an amount equal to funds restricted by legal requirements, contractual agreements, and trustee requirements. The District is limited in the means in which it may use restricted cash reserves due to legal requirements and contractual agreements.

1. Debt Service Reserve Funds

Cash is held as a surety that the annual debt payment and interest will be made. Established as prescribed by the bond covenants adopted at the time of the issuance of debt and maintained until the final debt service payment is made or the debt issue is defeased. The funds cannot be used for any other purpose.

2. Capital Reserve Fund

Included in this fund is the connection fee collected from developers to pay for the new facilities necessary to deliver water and wastewater service to newly developed property.

3. Customer Deposits Fund

Monies are held on behalf of District customers as required for their utility account. Deposits on utility accounts are released when refunded to the customer. The balance in this fund will fluctuate depending on the number of utility customer deposits are required.

B. Designated Reserves

The District will have available cash reserve to cover operating shortfalls to be used for both short term cash flow and contingency planning for unforeseen situations such as unexpected increases in costs or declines in revenues, legislative or judicial mandates, new or expanded services or programs, natural disaster emergencies, one-time Board approved non-capital expenditures or capital needs, and interruptions in billing process to customers.

1. Capital Improvement and Capital Replacement Reserves Fund

The District shall establish and maintain fund equal to the 5-year rolling average of the capital improvement projects outlined in the annually updated Five-Year Capital Improvement Plan. The calculation of funds maintained in this category will exclude any funding obtained from outside sources such as loans, grants, or bond funding.

2. Operating Fund

The District will maintain cash in the operating fund at a minimum level equal to three months of its annual operating expenses and a maximum level equal to six months of its annual operating expenses, excluding depreciation. This reserve bridges the gap between the time expenses are paid and the time revenues from the same service are collected from customers. The fund will ensure continuity of service regardless of cash flow.

3. Debt Service Reserve Fund

The District shall establish and maintain funds equivalent to one year's debt service obligations. This fund will provide additional security for the payment of annual debt service if rates and other funds are insufficient or not available.

4. Rate Stabilization

The District will maintain cash in the rate stabilization fund at a minimum level equal to three months of its annual operating revenues and a maximum level equal to six months of its annual operating revenues, excluding connection fees. The fund will be used during temporary revenue shortfalls to avoid reducing service levels or raising fees.

GUIDELINES

Finance shall perform a reserve analysis to be submitted to the Board of Directors as follows:

- Board of Directors' deliberation of the annual budget; and
- When a major change in conditions threatens the reserve levels established within this policy.

TRIUNFO WATER & SANITATION DISTRICT

Reserve Analysis

Fiscal Year 2024-2025

Description	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Actual FY 2023 Budget	Adjusted FY 2024 Budget	Estimated FY 2024 Yearend	Adopted FY 2025 Budget	
WASTEWATER DIVISION							
Restricted reserves:							
<i>Customer Deposits Fund</i>	643,200	662,200	678,950	678,950	678,950	639,200	[1]
Total restricted reserves	643,200	662,200	678,950	678,950	678,950	639,200	
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	-	2,068,130	4,134,137	4,939,689	5,724,943	4,762,115	[1] [2]
<i>Operating Fund</i>	5,068,303	4,354,745	4,460,591	3,026,882	3,389,369	3,858,070	[4]
<i>Rate Stabilization</i>	5,025,635	5,274,465	4,998,007	4,209,664	5,642,561	6,019,064	[4]
Total assigned reserves	10,093,938	11,697,340	13,592,735	12,176,235	14,756,873	14,639,249	
Total reserve level balance	\$ 10,737,138	\$ 12,359,540	\$ 14,271,685	\$ 12,855,185	\$ 15,435,823	\$ 15,278,449	
POTABLE WATER DIVISION							
Restricted reserves:							
<i>Debt Service Reserve Funds</i>	602,000	-	-	-	-	-	
<i>Customer Deposits Fund</i>	70,915	79,735	75,172	75,172	75,172	61,525	[1]
Total restricted reserves	672,915	79,735	75,172	75,172	75,172	61,525	
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	-	1,265,140	2,827,641	2,647,206	3,591,042	3,347,200	[1] [7]
<i>Operating Fund</i>	3,127,125	2,719,531	2,293,241	3,598,589	3,086,895	3,643,197	[5]
<i>Debt Service Reserve Fund</i>	816,435	816,435	1,535,721	1,478,276	1,478,276	2,533,785	[1]
<i>Rate Stabilization</i>	1,561,126	4,632,902	4,641,868	6,597,822	5,759,612	6,120,727	[5]
Total assigned reserves	5,504,686	9,434,008	11,298,471	14,321,893	13,915,825	15,644,909	
Total reserve level balance	\$ 6,177,601	\$ 9,513,743	\$ 11,373,643	\$ 14,397,065	\$ 13,990,997	\$ 15,706,434	
RECYCLED WATER DIVISION							
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	-	434,449	502,477	859,348	916,176	1,140,583	[1] [7]
<i>Operating Fund</i>	662,346	571,991	981,470	589,144	531,340	742,097	[5]
<i>Debt Service Reserve Fund</i>	977,398	977,398	1,993,933	2,461,543	2,461,543	1,990,698	[1]
<i>Rate Stabilization</i>	2,745,232	2,511,500	1,591,824	1,354,401	885,342	1,187,899	[5]
Total assigned reserves	4,384,976	4,495,338	5,069,704	5,264,436	4,794,401	5,061,277	
Total reserve level balance	\$ 4,384,976	\$ 4,495,338	\$ 5,069,704	\$ 5,264,436	\$ 4,794,401	\$ 5,061,277	
CONSOLIDATED							
Restricted reserves:							
<i>Debt Service Reserve Funds</i>	602,000	-	-	-	-	-	
<i>Customer Deposits Fund</i>	714,115	741,935	754,122	754,122	754,122	700,725	
Total restricted reserves	1,316,115	741,935	754,122	754,122	754,122	700,725	
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	-	3,767,719	7,464,255	8,446,243	10,232,161	9,249,899	
<i>Operating Fund</i>	8,857,774	7,646,267	7,735,302	7,214,615	7,007,604	8,243,364	
<i>Debt Service Reserve Fund</i>	1,793,833	1,793,833	3,529,654	3,939,819	3,939,819	4,524,482	
<i>Rate Stabilization</i>	9,331,993	12,418,867	11,231,699	12,161,887	12,287,515	13,327,690	
Total assigned reserves	19,983,600	25,626,686	29,960,910	31,762,564	33,467,099	35,345,435	
Total reserve level balance	\$ 21,299,715	\$ 26,368,621	\$ 30,715,032	\$ 32,516,686	\$ 34,221,221	\$ 36,046,160	

- [1] Meets Recommended Reserve FY2025.
- [2] Capital Improvement Funds include TWSD, JPA and PWP PayGo. (Pure Water Project not included.)
- [3] No Money in Reserve ; Recommended 3 to 6 Months
- [4] ~ 3-4 Months in Reserves for FY2025, respectively; Recommended 3 to 6 Months
- [5] ~6-8 Months in Reserves for FY2025; Recommended 3 to 6 Months
- [6] Pure Water Project-estimated \$5.8M for FY2025. Grants and loans are not known at this time.
- [7] Additional funds were designated for future CIPs.

TRIUNFO WATER & SANITATION DISTRICT

Debt Service

Fiscal Year 2024-2025

OUTSTANDING DEBT SERVICE SUMMARY

	Potable Water	Potable Water (97.73%)	Recycled Water (2.27%)	Recycled Water	Recycled Water (Taxable)	Combined Loan Amount
	<i>Loan #2222906</i>	<i>Loan #2222906</i>	<i>Loan #2222906</i>	<i>Loan #5670425917</i>	<i>Loan #5670426117</i>	
Original Loan Amount	\$4,925,000	\$1,493,314	\$34,686	\$5,569,000	\$3,249,000	\$15,271,000
Interest Rate	1.96%	1.70%	1.70%	2.55%	3.95%	n/a
Due Dates	Nov and May	Nov and May	Nov and May	Aug and Feb	Aug and Feb	n/a
Lender	[1]	[1]	[1]	[2]	[2]	
Balance Due as of June 30, 2024	\$3,520,000	\$953,844	\$22,157	\$4,316,000	\$2,649,000	\$11,461,001
Principal Payment through June 30, 2025	474,000	\$184,710	\$4,290	493,000	289,000	\$1,445,000
Interest Payment through June 30, 2025	\$66,669	\$15,426	\$358	\$106,909	\$101,792	\$291,154
Balance Due as of June 30, 2025	\$3,046,000	\$769,134	\$17,867	\$3,823,000	\$2,360,000	\$10,016,001

Notes:

[1] Lender: Bank of America

[2] Lender: Pacific Premier Bank

Additional Information

<u>Loan #2222906</u>	Description:	Construction of Conifer Tank
	Original Loan Amount:	\$4,925,000.00
	Description:	Acquisition and installation of Advanced Metering Infrastructure
	Original Loan Amount:	\$1,528,000.00
	Term:	November 2021- November 2030
	Total	\$6,453,000.00
<u>Loan #5670425917</u>	Description:	Purchase of Recycled Water System from CMWD
	Original Loan Amount:	\$5,569,000.00 (Tax Exempt)
<u>Loan #5670426117</u>	Original Loan Amount:	\$3,249,000.00 (Taxable)
	Term:	February 2022 to February 2032
	Original Loan Amount:	\$8,818,000.00

Operations Summary

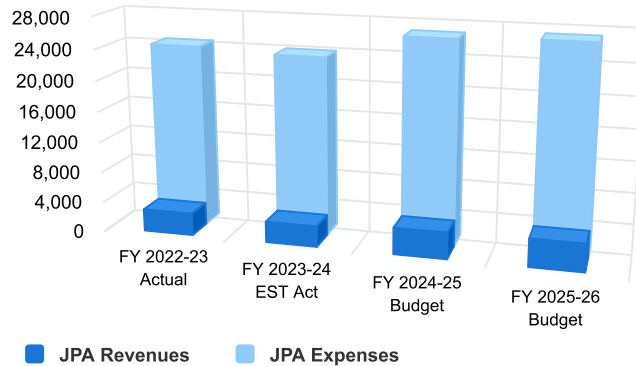
	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
OPERATING REVENUES					
4235 RW Sales - LVMWD	\$ 2,256,805	\$ 2,051,967	\$ 2,051,967	\$ 2,523,025	\$ 2,609,184
4240 RW Sales - TWSD	686,911	657,724	539,048	915,676	1,028,074
4505 Other Income from Operations	52,714	65,000	54,782	55,000	55,000
TOTAL OPERATING REVENUES	\$ 2,996,430	\$ 2,774,691	\$ 2,645,797	\$ 3,493,701	\$ 3,692,258
ADMINISTRATIVE EXPENSE					
6260 Rental Charge Facility Replacement	287,845	347,660	333,842	324,365	324,365
6516 Other Professional Services	236,770	169,379	251,584	300,000	300,000
6517 Audit Fees	3,930	3,850	4,773	3,850	5,000
6872 Outside Services	122,534	140,000	190,543	305,000	155,000
7135 Earthquake Insurance	152,007	201,392	195,289	230,197	253,217
7135 Property Insurance	208,227	352,004	360,018	424,371	466,809
7203 Allocated Building Maintenance	138,862	105,024	85,105	90,181	91,000
7225 Allocated Support Services	6,217,001	7,354,472	6,693,644	8,066,872	8,175,025
7226 Allocated Operations Services	3,819,119	4,562,754	3,844,726	3,279,837	3,395,143
Sub-total	\$ 11,186,295	\$ 13,236,535	\$ 11,959,524	\$ 13,024,673	\$ 13,165,559
MAINTENANCE EXPENSE					
5500 Labor	744,557	1,101,501	539,325	1,047,277	1,061,033
5510 Supplies/Material	689,241	558,600	562,858	540,000	540,000
5515 Outside Services	783,002	580,300	668,261	542,200	542,200
5518 Building Maintenance	175,337	319,500	128,226	140,000	140,000
5520 Permits and Fees	-	4,500	-	2,500	2,500
5530 Capital Outlay	23,256	75,000	-	75,000	75,000
Sub-total	\$ 2,415,393	\$ 2,639,401	\$ 1,898,670	\$ 2,346,977	\$ 2,360,733
OPERATING EXPENSE					
5400 Labor	2,787,954	3,169,380	2,664,670	3,164,542	3,253,289
5405 Utilities	3,209,392	2,264,600	2,804,999	3,049,585	3,287,775
5410 Supplies/Material	1,658,936	1,096,169	1,647,686	1,893,852	1,700,000
5415 Outside Services	298,586	420,700	139,080	565,580	585,580
5417 Odor Control	211,102	290,000	80,893	295,000	300,000
5420 Permits and Fees	319,776	242,700	400,889	280,100	280,100
5425 Consulting Services	80,447	54,000	61,745	45,000	45,000
5430 Capital Outlay	115,526	125,000	166,538	125,000	125,000
Sub-total	\$ 8,681,719	\$ 7,662,549	\$ 7,966,500	\$ 9,418,659	\$ 9,576,744
PUBLIC INFORMATION					
6604 Public Education Programs	71,629	43,500	24,196	31,735	31,948
Sub-total	\$ 71,629	\$ 43,500	\$ 24,196	\$ 31,735	\$ 31,948
RESOURCE CONSERVATION					
6785 Watershed Programs	2,250	-	-	-	-
6788 District Sprayfield	468,024	302,500	375,965	350,000	350,000
6789 005 Discharge	150	500	221	500	500
Sub-total	\$ 470,424	\$ 303,000	\$ 376,186	\$ 350,500	\$ 350,500

Operations Summary (continued)

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
SPECIALTY EXPENSE					
5700 SCADA Services	39,946	98,500	38,970	100,000	100,000
5710 Technical Services	-	4,750	-	-	-
5712 Compost Sales/Use Tax	2,694	4,000	1,818	2,500	2,500
5715 Laboratory Services	355,913	350,300	323,235	400,000	400,000
5725 General Supplies/Small Tools	3,847	-	-	-	-
7202 Allocated Laboratory Expense	630,157	785,772	682,096	717,974	745,042
Sub-total	\$ 1,032,557	\$ 1,243,322	\$ 1,046,119	\$ 1,220,474	\$ 1,247,542
TOTAL EXPENSES	\$ 23,858,017	\$ 25,128,307	\$ 23,271,195	\$ 26,393,018	\$ 26,733,026
NET OPERATING EXPENSE	\$(20,861,587)	\$(22,353,616)	\$(20,625,398)	\$(22,899,317)	\$(23,040,768)

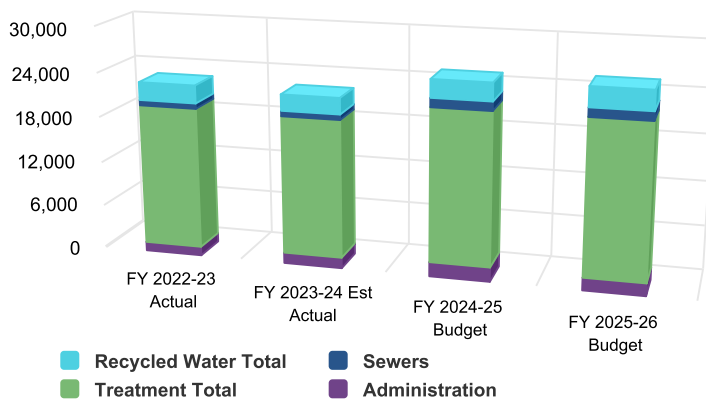
Operations Summary (Dollars in Thousands)

	FY 2022-23 Actual	FY 2023-24 Est Actual	FY 2024-25 Budget	FY 2025-26 Budget
JPA Revenues	2,996	2,646	3,494	3,692
JPA Expenses	23,858	23,271	26,393	26,733
Net Operating Expense	20,862	20,625	22,899	23,041



Operating Expense Summary (Dollars in Thousands)

	FY 2022-23 Actual	FY 2023-24 Est Actual	FY 2024-25 Budget	FY 2025-26 Budget
RW Pump Stations	2,070	1,677	1,761	1,897
RW Tanks, Reservoirs and Wells	79	159	160	164
RW Systems Operations	36	12	27	27
RW Distribution System	205	325	435	445
Recycled Water Total	2,390	2,172	2,383	2,534
Pure Water Demonstration	772	691	795	799
Sewers	599	730	1,129	1,157
Treatment/Reclamation	10,318	10,801	11,116	11,127
Treatment/Composting	8,065	6,988	8,690	8,902
Treatment/Centrate Treatment	438	428	477	491
Treatment Total	18,822	18,216	20,283	20,520
Administration	1,276	1,462	1,804	1,723
Total JPA Operations	23,858	23,271	26,393	26,733



RW Wholesale Rate Computations FY 2024-25 Budgeted Costs

	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,760,703	722,081	1,038,622	
Reservoirs	125,884	125,884		
System Operations	26,983	26,983		
Distribution	435,232	435,232		
RW Operations	2,348,802			
RW Ops/JPA Ops	9.55%			
Total JPA Admin	1,804,334			
RW Administration	172,357	172,357		
Subtotal:Operations & Admin	2,521,159	1,482,537		
Depreciation FY 22-23	918,698	918,698		
Total Cost	\$ 3,439,857	\$ 2,401,235	\$ 1,038,622	\$ -
Costs per Acre Foot		\$ 522.01	\$ 236.00	\$ 758.01

FY 2024-25 Estimated Deliveries

	Acre Feet	Rate		
LV Valley	204	522.01/AF	\$	106,490
LVMWD East	1,344	758.01/AF	\$	1,018,765
LVMWD West	1,844	758.01/AF	\$	1,397,770
Total LVMWD	3,392		\$	2,523,025
TWSD	1,208	758.01/AF	\$	915,676
	4,600		\$	3,438,701

FY 2025-26 Budgeted Costs

	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,897,120	775,409	1,121,711	
Reservoirs	127,711	127,711		
System Operations	27,337	27,337		
Distribution	445,109	445,109		
RW Operations	2,497,277			
RW Ops/JPA Ops	10.12%			
Total JPA Admin	1,722,754			
RW Administration	174,388	174,388		
Subtotal:Operations & Admin	2,671,665	1,549,953		
Depreciation FY23-24	965,585	965,585		
Total Cost	\$ 3,637,250	\$ 2,515,538	\$ 1,121,711	\$ -
Costs per Acre Foot		\$ 595.82	\$ 277.65	\$ 873.47

FY 2025-26 Estimated Deliveries

	Acre Feet	Rate		
LV Valley	182	595.82/AF	\$	108,439
LVMWD East	1,215	873.47/AF	\$	1,061,266
LVMWD West	1,648	873.47/AF	\$	1,439,479
Total LVMWD	3,045		\$	2,609,184
TWSD	1,177	873.47/AF	\$	1,028,074
	4,222		\$	3,637,258

RW Pump Stations - 7511xx

Function

To provide appropriate operating, preventive maintenance, and repair programs to preserve Joint Powers Authority (JPA) assets and to ensure 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.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	17,300	30,467	44,188	30,797	31,199
7226 Allocated Operations Services	10,509	11,269	26,277	14,172	14,711
Sub-total	\$ 27,809	\$ 41,736	\$ 70,465	\$ 44,969	\$ 45,910
MAINTENANCE EXPENSE					
5500 Labor	525	60,563	520	801	801
5510 Supplies/Material	10,214	7,400	18,505	10,000	10,000
5515 Outside Services	11,569	57,400	52	-	-
Sub-total	\$ 22,308	\$ 125,363	\$ 19,077	\$ 10,801	\$ 10,801
OPERATING EXPENSE					
5400 Labor	6,729	31,200	19,124	15,754	16,107
5405 Utilities	1,977,849	1,000,500	1,564,083	1,689,179	1,824,302
5410 Supplies/Material	34,957	16,000	3,863	-	-
5415 Outside Services	-	8,000	-	-	-
Sub-total	\$ 2,019,535	\$ 1,055,700	\$ 1,587,070	\$ 1,704,933	\$ 1,840,409
TOTAL EXPENSES	\$ 2,069,652	\$ 1,222,799	\$ 1,676,612	\$ 1,760,703	\$ 1,897,120

Line Item Explanations

5400 Labor - Direct 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 Utilities - Energy costs for recycled water pump stations to include electrical pumping charges from the Tapia plant and recycled water pump station electrical pumping charges..

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

5500 Labor - Direct 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/Material - Funds to purchase supplies and materials used by staff for maintenance of JPA recycled water pump stations.

5515 Outside Services - Costs of maintenance providers required to assist in maintaining the JPA recycled water pump stations and are primarily related to pest control activities at JPA RW pump stations.

RW Tanks, Reservoirs and Wells - 7512xx

Function

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

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	11,642	11,269	47,733	42,746	43,304
7226 Allocated Operations Services	6,676	7,008	27,676	19,671	20,418
Sub-total	\$ 18,318	\$ 18,277	\$ 75,409	\$ 62,417	\$ 63,722
MAINTENANCE EXPENSE					
5510 Supplies/Material	-	22,700	-	-	-
5515 Outside Services	414	4,000	45	-	-
Sub-total	\$ 414	\$ 26,700	\$ 45	\$ -	\$ -
OPERATING EXPENSE					
5400 Labor	5,923	8,820	20,019	22,787	23,309
5405 Utilities	12,840	16,350	32,250	34,009	36,719
5415 Outside Services	41,829	35,000	31,161	40,580	40,580
5420 Permits and Fees	100	-	133	100	100
Sub-total	\$ 60,692	\$ 60,170	\$ 83,563	\$ 97,476	\$ 100,708
TOTAL EXPENSES	\$ 79,424	\$ 105,147	\$ 159,017	\$ 159,893	\$ 164,430

Line Item Explanations

5400 Labor - Direct 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 tanks, reservoirs, and wells.

5415 Outside Services - Landscaping services.

5420 Permits and Fees - SWRCB annual notice of GW extraction & diversion.

RW System Operations - 751300

Function

To provide operating, preventive maintenance, and repair programs to ensure preservation of Joint Powers Authority (JPA) 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.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	6,427	17,196	5,884	9,257	9,376
7226 Allocated Operations Services	3,852	10,696	3,211	4,261	4,422
Sub-total	\$ 10,279	\$ 27,892	\$ 9,095	\$ 13,518	\$ 13,798
MAINTENANCE EXPENSE					
5500 Labor	473	624	-	4,965	5,039
Sub-total	\$ 473	\$ 624	\$ -	\$ 4,965	\$ 5,039
OPERATING EXPENSE					
5400 Labor	3,198	6,760	2,419	6,500	6,500
5420 Permits and Fees	-	100	-	-	-
Sub-total	\$ 3,198	\$ 6,860	\$ 2,419	\$ 6,500	\$ 6,500
SPECIALTY EXPENSE					
5700 SCADA Services	22,341	2,000	-	2,000	2,000
Sub-total	\$ 22,341	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
TOTAL EXPENSES	\$ 36,291	\$ 37,376	\$ 11,514	\$ 26,983	\$ 27,337

Line Item Explanations

5400 Labor - Direct 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.

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

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

RW Distribution System - 751700

Function

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

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	31,204	71,680	31,839	82,568	87,149
7226 Allocated Operations Services	17,482	44,585	15,732	48,420	48,420
Sub-total	\$ 48,686	\$ 116,265	\$ 47,571	\$ 130,988	\$ 135,569
MAINTENANCE EXPENSE					
5500 Labor	11,763	15,600	8,251	33,888	34,225
5510 Supplies/Material	4,529	8,000	6,545	5,000	5,000
5515 Outside Services	131,581	93,600	257,272	100,000	100,000
5520 Permits and Fees	-	2,000	-	-	-
Sub-total	\$ 147,873	\$ 119,200	\$ 272,068	\$ 138,888	\$ 139,225
OPERATING EXPENSE					
5400 Labor	6,643	6,240	5,008	165,356	170,315
5410 Supplies/Material	1,414	3,300	-	-	-
5415 Outside Services	-	50,000	-	-	-
Sub-total	\$ 8,057	\$ 59,540	\$ 5,008	\$ 165,356	\$ 170,315
TOTAL EXPENSES	\$ 204,616	\$ 295,005	\$ 324,647	\$ 435,232	\$ 445,109

Line Item Explanations

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

5410 Supplies/Material - 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.

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

5510 Supplies/Material - 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 - Hiring of maintenance providers required to assist in maintaining the recycled water distribution system and to provide for emergency repairs as required.

5520 Permits and Fees - Various public works encroachment permits for repairs and inspections required by the cities and other regulatory agencies.

Pure Water Demonstration Project - 751750

Function

The Pure Water Demonstration facility serves to achieve treatment technique validation and research, public outreach and acceptance, and operating training. These are the essential elements of the Pure Water Project Las Virgenes-Triunfo. The facility is utilized for testing that will help in the development of preliminary design efforts for the future full-scale Advanced Water Treatment Facility.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	192,990	244,101	235,351	240,236	240,551
7226 Allocated Operations Services	115,442	151,833	131,851	151,150	151,576
Sub-total	\$ 308,432	\$ 395,934	\$ 367,202	\$ 391,386	\$ 392,127
MAINTENANCE EXPENSE					
5500 Labor	3,226	29,316	529	1,000	1,200
5510 Supplies/Material	19,521	7,500	4,156	5,000	5,000
5515 Outside Services	9,736	100,000	3,524	25,000	25,000
5518 Building Maintenance	15,277	50,000	16,204	25,000	25,000
Sub-total	\$ 47,760	\$ 186,816	\$ 24,413	\$ 56,000	\$ 56,200
OPERATING EXPENSE					
5400 Labor	96,963	130,000	108,219	102,330	102,700
5405 Utilities	31,973	50,100	28,799	32,046	34,468
5410 Supplies/Material	86,910	45,000	59,530	70,000	71,000
5415 Outside Services	104,332	70,000	42,273	70,000	70,000
5425 Consulting Services	-	10,000	-	-	-
Sub-total	\$ 320,178	\$ 305,100	\$ 238,821	\$ 274,376	\$ 278,168
SPECIALTY EXPENSE					
5715 Laboratory Services	95,217	180,000	60,534	72,772	72,772
Sub-total	\$ 95,217	\$ 180,000	\$ 60,534	\$ 72,772	\$ 72,772
TOTAL EXPENSES	\$ 771,587	\$ 1,067,850	\$ 690,970	\$ 794,534	\$ 799,267

Line Item Explanations

5400 Labor - Direct labor hours worked by Water Treatment, Production, and Water Reclamation personnel to operate and provide preventive maintenance to demonstration project equipment.

5405 Utilities - Energy costs to power pumps, filtration, and disinfection processes.

5410 Supplies/Material - Funds to purchase items used during preventative maintenance and demonstration project equipment.

5415 Outside Services - Annual TOC Meter and ICR unit service.

5500 Labor - Direct labor hours worked by Maintenance Section personnel to perform maintenance and repair tasks to pumps, motors, and other equipment and to develop maintenance protocols for full-scale water purification facility.

5510 Supplies/Material - Supplies and materials used by staff for maintenance of the pure water demonstration facility.

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 Water and Sanitation District.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	223,605	311,071	258,841	409,882	417,807
7226 Allocated Operations Services	134,894	193,490	147,696	280,651	291,339
Sub-total	\$ 358,499	\$ 504,561	\$ 406,537	\$ 690,533	\$ 709,146
MAINTENANCE EXPENSE					
5500 Labor	93,971	67,600	98,570	122,435	122,441
5510 Supplies/Material	85	10,000	6,179	5,000	5,000
5515 Outside Services	95,161	50,000	26,892	50,000	50,000
Sub-total	\$ 189,217	\$ 127,600	\$ 131,641	\$ 177,435	\$ 177,441
OPERATING EXPENSE					
5400 Labor	50,420	46,800	48,423	100,000	100,000
5405 Utilities	86	200	116,283	125,585	135,632
5410 Supplies/Material	12	-	24	-	-
5420 Permits and Fees	560	500	27,527	35,000	35,000
Sub-total	\$ 51,078	\$ 47,500	\$ 192,257	\$ 260,585	\$ 270,632
TOTAL EXPENSES	\$ 598,794	\$ 679,661	\$ 730,435	\$ 1,128,553	\$ 1,157,219

Line Item Explanations

5400 Labor - Direct 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 - Utilities used at the metering stations.

5420 Permits and Fees - Anticipated fees include County of Los Angeles pipeline rental fee and state water board permit fees.

5500 Labor - Direct 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/Material - Items required by staff in maintaining the trunk sewer system including manhole rings and covers.

5515 Outside Services - Funds to hire maintenance providers for emergency clean up and repairs, sewer flow monitoring, line cleaning and video inspection services.

Treatment/Reclamation - 751810

Function

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

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	2,959,407	3,569,761	3,455,708	3,995,665	4,047,603
7226 Allocated Operations Services	1,785,965	2,230,673	1,987,923	1,186,116	1,231,495
Sub-total	\$ 4,745,372	\$ 5,800,434	\$ 5,443,631	\$ 5,181,781	\$ 5,279,098
MAINTENANCE EXPENSE					
5500 Labor	242,437	139,424	183,814	288,219	294,552
5510 Supplies/Material	334,304	189,000	259,524	240,000	240,000
5515 Outside Services	296,230	148,500	213,565	175,000	175,000
5518 Building Maintenance	104,705	221,800	73,392	50,000	50,000
5530 Capital Outlay	23,256	75,000	-	75,000	75,000
Sub-total	\$ 1,000,932	\$ 773,724	\$ 730,295	\$ 828,219	\$ 834,552
OPERATING EXPENSE					
5400 Labor	1,335,870	1,603,390	1,344,408	1,511,064	1,556,423
5405 Utilities	348,324	616,550	311,465	346,507	370,709
5410 Supplies/Material	1,086,783	592,969	1,140,756	1,338,152	1,130,800
5415 Outside Services	67,232	132,700	65,646	200,000	215,000
5417 Odor Control	56,637	50,000	62,893	55,000	60,000
5420 Permits and Fees	189,850	117,200	199,320	105,000	105,000
5425 Consulting Services	80,447	44,000	61,745	45,000	45,000
5430 Capital Outlay	115,526	125,000	166,538	125,000	125,000
Sub-total	\$ 3,280,669	\$ 3,281,809	\$ 3,352,771	\$ 3,725,723	\$ 3,607,932
RESOURCE CONSERVATION					
6788 District Sprayfield	468,024	302,500	375,965	350,000	350,000
6789 005 Discharge	150	500	221	500	500
Sub-total	\$ 468,174	\$ 303,000	\$ 376,186	\$ 350,500	\$ 350,500
SPECIALTY EXPENSE					
5700 SCADA Services	17,229	68,000	36,845	68,000	68,000
5710 Technical Services	-	4,750	-	-	-
5715 Laboratory Services	228,216	157,000	239,849	308,350	308,350
5725 General Supplies/Small Tools	3,847	-	-	-	-
7202 Allocated Laboratory Expense	573,725	715,404	621,013	653,678	678,322
Sub-total	\$ 823,017	\$ 945,154	\$ 897,707	\$ 1,030,028	\$ 1,054,672
TOTAL EXPENSES	\$ 10,318,164	\$ 11,104,121	\$ 10,800,590	\$ 11,116,251	\$ 11,126,754

Line Item Explanations

5410 Supplies/Material - Includes fuel, sodium bisulfite, aqua ammonia, sodium hypochlorite, chlorine, ferrous chloride and alum totes.

5415 Outside Services - I-green programming (\$40,000), crane services, and pump removal.

5417 Odor Control - Carbon tower media replacement.

5420 Permits and Fees - Tapia NPDES permit R4-2017-0124; Tapia GW permit R4-2018.0125

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.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	2,753,814	2,904,925	2,591,471	3,218,359	3,260,190
7226 Allocated Operations Services	1,670,923	1,807,226	1,475,912	1,459,612	1,515,199
Sub-total	\$ 4,424,737	\$ 4,712,151	\$ 4,067,383	\$ 4,677,971	\$ 4,775,389
MAINTENANCE EXPENSE					
5500 Labor	387,925	784,734	243,878	590,942	597,748
5510 Supplies/Material	313,128	287,000	251,154	250,000	250,000
5515 Outside Services	221,863	114,600	155,483	180,000	180,000
5518 Building Maintenance	55,355	47,700	38,630	65,000	65,000
Sub-total	\$ 978,271	\$ 1,234,034	\$ 689,145	\$ 1,085,942	\$ 1,092,748
OPERATING EXPENSE					
5400 Labor	1,275,493	1,336,170	1,112,580	1,240,751	1,277,935
5405 Utilities	640,820	528,500	615,570	674,641	726,586
5410 Supplies/Material	447,229	433,600	435,828	485,200	497,700
5415 Outside Services	83,693	75,000	-	205,000	210,000
5417 Odor Control	154,465	240,000	18,000	240,000	240,000
5420 Permits and Fees	14,773	11,900	8,258	15,000	15,000
Sub-total	\$ 2,616,473	\$ 2,625,170	\$ 2,190,236	\$ 2,860,592	\$ 2,967,221
SPECIALTY EXPENSE					
5700 SCADA Services	376	28,500	2,125	30,000	30,000
5712 Compost Sales/Use Tax	2,694	4,000	1,818	2,500	2,500
5715 Laboratory Services	23,843	7,400	16,697	11,551	11,551
7202 Allocated Laboratory Expense	18,811	23,456	20,361	21,432	22,240
Sub-total	\$ 45,724	\$ 63,356	\$ 41,001	\$ 65,483	\$ 66,291
TOTAL EXPENSES	\$ 8,065,205	\$ 8,634,711	\$ 6,987,765	\$ 8,689,988	\$ 8,901,649

Line Item Explanations

5410 Supplies/Material - Fuel, Polymer, and Amendment.

5415 Outside Services - Sludge hauling services.

5420 Permits and Fees - SCAQMD permits, LA County Fire CUPA, LA County DPH Operating Permit.

5515 Outside Services - Landscaping services. Repair broken conduit in road. Switchgear testing and maintenance.

5518 Building Maintenance - Roof exhaust fans replacement, roof repairs and door painting around plant.

5715 Laboratory Services - Water and soil quality testing.

Treatment/Centrated 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.

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
7225 Allocated Support Services	20,612	48,850	22,629	29,115	29,492
7226 Allocated Operations Services	21,629	31,056	13,051	29,396	30,502
Sub-total	\$ 42,241	\$ 79,906	\$ 35,680	\$ 58,511	\$ 59,994
MAINTENANCE EXPENSE					
5500 Labor	4,237	3,640	3,763	5,027	5,027
5510 Supplies/Material	7,460	27,000	16,795	25,000	25,000
5515 Outside Services	16,448	12,200	11,428	12,200	12,200
5520 Permits and Fees	-	2,500	-	2,500	2,500
Sub-total	\$ 28,145	\$ 45,340	\$ 31,986	\$ 44,727	\$ 44,727
OPERATING EXPENSE					
5400 Labor	6,405	-	3,517	-	-
5405 Utilities	197,500	52,400	136,549	147,618	159,359
5410 Supplies/Material	1,631	5,300	7,685	500	500
5415 Outside Services	1,500	50,000	-	50,000	50,000
5420 Permits and Fees	114,493	113,000	165,651	125,000	125,000
Sub-total	\$ 321,529	\$ 220,700	\$ 313,402	\$ 323,118	\$ 334,859
SPECIALTY EXPENSE					
5715 Laboratory Services	8,637	5,900	6,155	7,327	7,327
7202 Allocated Laboratory Expense	37,621	46,912	40,722	42,864	44,480
Sub-total	\$ 46,258	\$ 52,812	\$ 46,877	\$ 50,191	\$ 51,807
TOTAL EXPENSES	\$ 438,173	\$ 398,758	\$ 427,945	\$ 476,547	\$ 491,387

Line Item Explanations

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

5410 Supplies/Material - Diesel fuel for use on site.

5420 Permits and Fees - RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter.

5500 Labor - Labor hours worked by Maintenance Section personnel to provide maintenance services.

5515 Outside Services - Cost of maintenance providers required to assist in building maintenance such as janitor, alarms, trash collection, etc. Other services include compressor maintenance; refuse disposal, pest control and security services.

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

Administration - 751840

Function

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

	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
ADMINISTRATIVE EXPENSE					
6260 Rental Charge Facility Replacement	287,845	347,660	333,842	324,365	324,365
6516 Other Professional Services	236,770	169,379	251,584	300,000	300,000
6517 Audit Fees	3,930	3,850	4,773	3,850	5,000
6872 Outside Services	122,534	140,000	190,543	305,000	155,000
7135 Earthquake Insurance	152,007	201,392	195,289	230,197	253,217
7135 Property Insurance	208,227	352,004	360,018	424,371	466,809
7203 Allocated Building Maintenance	138,862	105,024	85,105	90,181	91,000
7225 Allocated Support Services	-	145,152	-	8,247	8,354
7226 Allocated Operations Services	51,747	74,918	15,397	86,388	87,061
Sub-total	\$ 1,201,922	\$ 1,539,379	\$ 1,436,551	\$ 1,772,599	\$ 1,690,806
OPERATING EXPENSE					
5400 Labor	310	-	953	-	-
Sub-total	\$ 310	\$ -	\$ 953	\$ -	\$ -
PUBLIC INFORMATION					
6604 Public Education Programs	71,629	43,500	24,196	31,735	31,948
Sub-total	\$ 71,629	\$ 43,500	\$ 24,196	\$ 31,735	\$ 31,948
RESOURCE CONSERVATION					
6785 Watershed Programs	2,250	-	-	-	-
Sub-total	\$ 2,250	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 1,276,111	\$ 1,582,879	\$ 1,461,700	\$ 1,804,334	\$ 1,722,754

Line Item Explanations

6260 Rental Charge Facility Replacement - Internal charge to set aside funds for future facilities replacement.

6516 Other Professional Services - Federal and State Regulatory Advocacy for securing funding and providing input on regulatory issues, video services for recording board meetings.

6517 Audit Fees - Joint Powers Authority's share of costs related to financial statement audit.

6602 School Education Programs - Wastewater education initiatives, programs and tours. Also includes programs designed to accommodate home-school students.

6606 Community Group Outreach - JPA related publications and community group outreach related to watershed stewardship and NPDES permit, and speaker's bureau expenses.

6872 Outside Services - FY2024/25 - FY2025/26 include \$150,000 for outside firm to provide outreach to bolster public acceptance and inform public of pending construction activity. FY2024/25 includes \$150,000 for Sprayfields Modification Study.

7135 Property Insurance - Property insurance costs directly attributed to JPA operated facilities.

Capital Improvement Project Detail
Fiscal Years 2024-26

Sanitation					
SCADA System Communications Upgrade-CIP10520					
Project Manager	Nkwenji	Project Description:			
Priority	2	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 to Date Budget	737,100				
Project to Date Expenditures	73,753				
Carryforward	663,347				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	-	468,323	221,684	1,330,104
	TWSD Share Amount (29.4%)	-	195,024	92,316	553,896
Project Totals		-	663,347	314,000	1,884,000
					2,935,100
Pure Water Project-CIP10635					
Project Manager	Slosser	Project Description:			
Priority	2	The PWP includes construction of an advanced water purification facility (AWPF) to treat tertiary effluent from TWRP for indirect potable reuse, through reservoir water augmentation. Purified water will be conveyed to the Las Virgenes Reservoir, where it will be blended with Metropolitan Water District of Southern California potable water supply, and subsequently treated at their drinking water plant prior to distribution. New pipelines will convey source water from the recycled water system to the AWPF for treatment, purified water from the AWPF to the Las Virgenes Reservoir for storage, reverse osmosis concentrate for ultimate discharge to the ocean, and residuals to the sewer. This will allow the JPA to process up to 7.5 MGD of recycled water at the AWPF and provide a minimum of 2,100 acre-feet per year of drinking water supply, reducing imported water demand for the service area. The project will eliminate the need to discharge unused recycled water to Malibu Creek, except under qualifying events, allowing the JPA to adhere to the new TMDL limits for the receiving water.			
Project to Date Budget	30,821,536				
Project to Date Expenditures	10,024,133				
Carryforward	20,797,403				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	14,002,081	28,685,048	58,531,696	163,158,318
	TWSD Share Amount (29.4%)	5,830,895	11,945,331	24,374,389	67,944,116
Project Totals		19,832,976	40,630,379	82,906,085	231,102,434
					364,663,031
				Project Offset	(10,199,637)
				Net Project	354,463,394
Rancho Las Virgenes Storm Water Diversion-CIP10668					
Project Manager	Leu	Project Description:			
Priority	2	Replacement of two storm water diversion structures at the Rancho Las Virgenes Composting Facility. Structures have lifted and need to be addressed. The drainage from the V- ditch goes to a discharge point in Las Virgenes Creek. There is a concern that sludge and/or reclaimed water entering into the V-ditch could enter the creek via the drainage from the V-ditch. An open/close valve should be installed at the drainage area so that operators control the contents of the V-ditch. A sump pump system with discharge piping should also be included so that the contents can be pumped either to the field or offsite.			
Project to Date Budget	175,646				
Project to Date Expenditures	3,746				
Carryforward	171,900				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	-	121,361	-	-
	TWSD Share Amount (29.4%)	-	50,539	-	-
Project Totals		-	171,900	-	-
					175,646
Tapia Tertiary Filter Rehab-CIP10703					
Project Manager	Hurtado	Project Description:			
Priority	2	Tertiary Filters concrete rehabilitation. Approximately 25 locations that require a 1 square foot patching with rebar repair. Replace 45 metal plates (2' X 4') on the filter deck and fix concrete around the plates with proper joint sealer. Also include the repair of an electrical panel in the Filter gallery. Replace existing electric actuators at filter structure with new electric actuators. Program plant control system to function with both remote PLC control of actuators and local actuator control. Upgrade local controls to replace old filter annunciator panels which are currently located on the top deck of the filter structure.			
Project to Date Budget	50,000				
Project to Date Expenditures	0				
Carryforward	50,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
	LV Share Amount (70.6%)	279,576	314,876	-	-
	TWSD Share Amount (29.4%)	116,424	131,124	-	-
Project Totals		396,000	446,000	-	-
					446,000

Capital Improvement Project Detail
Fiscal Years 2024-26

Multi Site Security Assessment and Improvement JPA-CIP10724					
Project Manager	Nkwenji	Project Description:			
Priority	2	Security Assessment of various District sites and facilities. This will include access controls and security camera installations and improvements.			
Project to Date Budget	448,200				
Project to Date Expenditures	7,853				
Carryforward	440,347				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		42,115	353,000	353,000	100,647
TWSD Share Amount (29.4%)		17,538	147,000	147,000	41,913
Project Totals		59,653	500,000	500,000	142,560
1,150,413					
Tapia Flow Equalization-CIP10737					
Project Manager	Leu	Project Description:			
Priority	1	This project consists of the development of a preliminary design report to evaluate the storage and conveyance of Tapia primary effluent to help store and equalize the diurnal peak flows that Tapia sees between dry and wet weather events. This maximizes effluent available for the AWT and also improves and provides consistent water quality for the feed water to the AWT.			
Project to Date Budget	3,780,000				
Project to Date Expenditures	710				
Carryforward	3,779,290				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	2,668,179	2,350,980	-
TWSD Share Amount (29.4%)		-	1,111,111	979,020	-
Project Totals		-	3,779,290	3,330,000	-
7,110,000					
Concrete Corrosion/Crack Repair-Tapia-CIP10741					
Project Manager	Triplett	Project Description:			
Priority	1	Repair failing concrete at the Tapia Water Reclamation Facility.			
Project to Date Budget	314,000				
Project to Date Expenditures	0				
Carryforward	314,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	221,684	-	-
TWSD Share Amount (29.4%)		-	92,316	-	-
Project Totals		-	314,000	-	-
314,000					
Lift Station Improvements-CIP10742					
Project Manager	Korkosz / Soderberg	Project Description:			
Priority	2	Repair and rehabilitate aging lift stations.			
Project to Date Budget	932,400				
Project to Date Expenditures	229,415				
Carryforward	702,985				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (100%)		200,000	902,985	2,000,000	-
Project Totals		200,000	902,985	2,000,000	-
3,132,402					
Fire Hardening- JPA Facilities-CIP10743					
Project Manager	Korkosz	Project Description:			
Priority	2	Fire hardening strategy for JPA facilities includes preventive measures and protection systems for both internal and external sources of fire. Potential facility improvements include: 1) employing advanced detectors and utilizing a plant fire safety systems; and 2) evaluation and, if feasible, installation of a perimeter fire defense system. Fire Hardening also includes creating larger defensible space around critical structures and providing wider access roads and preventative improvements to facilities.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		186,384	186,384		931,920
TWSD Share Amount (29.4%)		77,616	77,616		388,080
Project Totals		264,000	264,000		1,320,000
1,584,000					

Capital Improvement Project Detail
Fiscal Years 2024-26

Discharge Point Rehab-CIP10745					
Project Manager	Hurtado	Project Description:			
Priority	1	Evaluate and repair failed 003 Discharge point pipeline (into Malibu Creek). Contract for inspection, an engineering study and a design report to determine the most cost effective means to repair failed 24" potable water pipeline from the Tapia Water Reclamation Facility to Malibu Creek. The pipeline will be used to supply potable supplement to the Malibu Creek during low flow periods.Approximately one (1) mile of pipeline needs to be and preventative improvements to facilities.			
Project to Date Budget	828,080				
Project to Date Expenditures	140,139				
Carryforward	687,941				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	485,686	-	-
TWSD Share Amount (29.4%)		-	202,255	-	-
Project Totals		-	687,941	-	-
828,080					
New RAS Wet Well and Pumps-CIP10747					
Project Manager		Project Description:			
Priority	2	Evaluate and repair failed 003 Discharge point pipeline (into Malibu Creek). Contract for inspection, an engineering study and a design report to determine the most cost effective means to repair failed 24" potable water pipeline from the Tapia Water Reclamation Facility to Malibu Creek. The pipeline will be used to supply potable supplement to the Malibu Creek during low flow periods.Approximately one (1) mile of pipeline needs to be and preventative improvements to facilities.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		84,720	84,720	947,452	-
TWSD Share Amount (29.4%)		35,280	35,280	394,548	-
Project Totals		120,000	120,000	1,342,000	-
1,462,000					
Centrate Tank Inspection and Rehabilitation Assesment-CIP10748					
Project Manager	Hurtado	Project Description:			
Priority	2	Tank inspections and recommendations for rehabilitation.			
Project to Date Budget	132,000				
Project to Date Expenditures	46,775				
Carryforward	85,225				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		35,300	95,469	35,300	-
TWSD Share Amount (29.4%)		14,700	39,756	14,700	-
Project Totals		50,000	135,225	50,000	-
232,000					
Tapia Influent Pump Replacement-CIP10749					
Project Manager		Project Description:			
Priority	2	Replacement of two (2) influent pumps with dry pit submersible pumps. Dry pit submersible pumps will improve staff's ability to maintain and improve staff safety when performing maintenance.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	-	70,600	1,175,490
TWSD Share Amount (29.4%)		-	-	29,400	489,510
Project Totals		-	-	100,000	1,665,000
1,765,000					
Lift Station No.1 Pump Replacement-CIP10750					
Project Manager	Triplett	Project Description:			
Priority	2	Replacement of (3) pumps			
Project to Date Budget	396,000				
Project to Date Expenditures	2,673				
Carryforward	393,327				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (100%)		-	393,327	-	-
Project Totals		-	393,327	-	-
396,000					

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Lift Station No.2 Pump Replacement-CIP10751					
Project Manager		Project Description:			
Priority	2	Replacement of (3) pumps			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (100%)		396,000	396,000	-	-
Project Totals		396,000	396,000	-	-
					396,000
Tapia Sludge Wet Well Re-Circulation-CIP10752					
Project Manager	Triplett	Project Description:			
Priority	2	The re-circulation (mixing) piping at the Tapia sludge wet wells is corroded and develops leaks. This project replaces this piping.			
Project to Date Budget	112,800				
Project to Date Expenditures	0				
Carryforward	112,800				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		48,855	128,492	-	-
TWSD Share Amount (29.4%)		20,345	53,508	-	-
Project Totals		69,200	182,000	-	-
					182,000
Tapia Air Line Repair-CIP10753					
Project Manager	Hurtado	Project Description:			
Priority	1	The air line which conveys compressed air to the treatment process has leaks which not only allow air to escape, but also allow contaminants to enter into the pipeline and potentially the air diffusers. A large portion of this line was repaired, however a section of the pipeline was not addressed. This section needs to be addressed to stop leakage and protect the diffuser membranes.			
Project to Date Budget	330,000				
Project to Date Expenditures	0				
Carryforward	330,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	232,980	-	-
TWSD Share Amount (29.4%)		-	97,020	-	-
Project Totals		-	330,000	-	-
					330,000
Trunk Sewer System Improvements-CIP10756					
Project Manager	Korkosz	Project Description:			
Priority	2	Annual program to replace or rehabilitate trunk sewer system components based on CCTV, condition assessment & SSMP, end of useful life, or obsolescence.			
Project to Date Budget	501,600				
Project to Date Expenditures	37,802				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		465,960	465,960	465,960	4,384,260
TWSD Share Amount (29.4%)		194,040	194,040	194,040	1,825,740
Project Totals		660,000	660,000	660,000	6,210,000
					7,530,000
Tapia Secondary Clarifyer Rehabilitation-CIP10794					
Project Manager	Hurtado	Project Description:			
Priority	1	Repair the secondary clarifiers. The current launders are leaking and need to have the wall seal repaired. Replacement on the inlet diffusers and skimming tubes is also necessary as they are corroded and leaking. Recaulking the expansion joints and structural repairs to catwalks are needed as they are separating from the wall.			
Project to Date Budget	847,000				
Project to Date Expenditures	113,118				
Carryforward	733,882				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		211,800	729,921	70,600	-
TWSD Share Amount (29.4%)		88,200	303,961	29,400	-
Project Totals		300,000	1,033,882	100,000	-
					1,247,000

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Tapia Effluent Pump Station Rehabilitation-CIP10795					
Project Manager	Leu	Project Description:			
Priority	3	Increase reliability and safety of electrical feed as well as upgrade motor starting capabilities and pumps.			
Project to Date Budget	1,290,028				
Project to Date Expenditures	0				
Carryforward	1,290,028				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	910,760	-	-
TWSD Share Amount (29.4%)		-	379,268	-	-
Project Totals		-	1,290,028	-	-
Tapia Control Building Improvements-CIP10796					
Project Manager	Hurtado	Project Description:			
Priority	2	The control building at Tapia is aging and in need of significant repairs, remodeling, and other improvements.			
Project to Date Budget	841,380				
Project to Date Expenditures	239,260				
Carryforward	602,120				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	425,097	-	-
TWSD Share Amount (29.4%)		-	177,023	-	-
Project Totals		-	602,120	-	-
JPA Condition Assessment and Rehabilitation Planning-CIP10797					
Project Manager	Korkosz/Leu	Project Description:			
Priority	2	Hire engineering firm to assess all electrical systems and make recommendations on necessary rehab or replacement of switch gear, VFD's transformers, switching, etc.			
Project to Date Budget	100,000				
Project to Date Expenditures	783				
Carryforward	99,217				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	70,047	-	-
TWSD Share Amount (29.4%)		-	29,170	-	-
Project Totals		-	99,217	-	-
Centrifuge Controls Upgrade-CIP10798					
Project Manager	Korkosz	Project Description:			
Priority	1	With the summertime compliance project being constructed next year, the 001 out fall meter will be removed. Additionally, the Tapia groundwater meter has aged out and the 003 meter needs to be replaced. These meters are regulatory required. This project replaces the 001, 003 and the Tapia groundwater effluent meters.			
Project to Date Budget	527,300				
Project to Date Expenditures	0				
Carryforward	527,300				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	372,274	-	-
TWSD Share Amount (29.4%)		-	155,026	-	-
Project Totals		-	527,300	-	-
Rancho Reliability Improvements-CIP10799					
Project Manager	Rabaja	Project Description:			
Priority	2	Replace or rehabilitate facilities and equipment at the Rancho facility based on failure, beyond useful life, or obsolescence. Specific projects are identified for each fiscal year.			
Project to Date Budget	132,000				
Project to Date Expenditures	293,223				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		199,092	199,092	205,093	932,273
TWSD Share Amount (29.4%)		82,908	82,908	85,407	388,227
Project Totals		282,000	282,000	290,500	1,320,500

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Tapia Water Reclamation Facility Improvements-CIP10800					
Project Manager	Bril	Project Description:			
Priority	2	Replace or rehabilitate facilities and equipment at the Tapia facility based on failure, beyond useful life, or obsolescence. Specific projects are identified for each fiscal year.			
Project to Date Budget	132,000				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		93,192	93,192	93,192	559,152
TWSD Share Amount (29.4%)		38,808	38,808	38,808	232,848
Project Totals		132,000	132,000	132,000	792,000
1,056,000					
Tapia Aluminum Sulfate Tank Replacement-CIP10801					
Project Manager	Hurtado	Project Description:			
Priority	1	Replace aging sodium bisulfite tank that is leaking. Project includes feed pump and delivery pipeline.			
Project to Date Budget	832,500				
Project to Date Expenditures	74,842				
Carryforward	757,658				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	534,907	-	-
TWSD Share Amount (29.4%)		-	222,751	-	-
Project Totals		-	757,658	-	-
					832,500
Malibou Lake Siphon Project-CIP10803					
Project Manager	Leu	Project Description:			
Priority	1	Repair Malibou Lake Siphon to address inflow and infiltration at the site.			
Project to Date Budget	4,967,164				
Project to Date Expenditures	756,595				
Carryforward	4,210,569				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (28.93%)		72,325	3,149,162	-	-
TWSD Share Amount (71.07%)		177,675	1,311,407	-	-
Project Totals		250,000	4,460,569	-	-
					5,217,164
Rancho Las Virgenes - New Flare-CIP10804					
Project Manager	Hurtado	Project Description:			
Priority	1	Design and install a new larger flare that can handle all of the digester gas flow (over 100 scfm). The current flare, which has a limited capacity of 75 scfm will remain in place to provide redundancy. The current flare does not have the capacity to dispose of all of the digester gas.			
Project to Date Budget	705,000				
Project to Date Expenditures	37,851				
Carryforward	667,149				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	471,007	-	1,059,000
TWSD Share Amount (29.4%)		-	196,142	-	441,000
Project Totals		-	667,149	-	1,500,000
					2,205,000
Grit Chamber Mixing System Replacement-CIP10805					
Project Manager	Leu	Project Description:			
Priority	3	Replace grit chamber mixing system with a more efficient mixing system.			
Project to Date Budget	198,000				
Project to Date Expenditures	0				
Carryforward	198,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	139,788	-	-
TWSD Share Amount (29.4%)		-	58,212	-	-
Project Totals		-	198,000	-	-
					198,000

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Rancho Las Virgenes SCADA Improvements-CIP10807					
Project Manager	Nkwenji	Project Description:			
Priority	2	Upgrade Process Control and Instrumentatin System (PCIS) at Rancho. Rancho's PLC and HMI systems are inconsistent with current District Standards for Operational Technology.			
Project to Date Budget	1,119,000				
Project to Date Expenditures	595,110				
Carryforward	523,890				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	369,866	-	-
TWSD Share Amount (29.4%)		-	154,024	-	-
Project Totals		-	523,890	-	-
1,119,000					
Hach Equipment Replacement-CIP10812					
Project Manager	Hurtado	Project Description:			
Priority	2	Several Hach instruments at the Tapia WRF, have become obsolete. Replacement parts are no longer available or difficult to acquire and expensive. This project will replace vital instrumentation with updated models.			
Project to Date Budget	150,000				
Project to Date Expenditures	13,254				
Carryforward	136,746				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	96,543	-	-
TWSD Share Amount (29.4%)		-	40,203	-	-
Project Totals		-	136,746	-	-
150,000					
Tapia Flood Wall Improvements-CIP10813					
Project Manager	Leu	Project Description:			
Priority	2	Hydraulic analysis of Malibu Creek and its flooding effects at Tapia. This study will also include the analysis of the new Malibu Canyon Bridge from LA County Public Works, effects of flooding with the future removal of Rindge Dam, and analysis of potential floodwall for Tapia.			
Project to Date Budget	198,000				
Project to Date Expenditures	0				
Carryforward	198,000				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	139,788	-	-
TWSD Share Amount (29.4%)		-	58,212	-	-
Project Totals		-	198,000	-	-
198,000					
Rancho Distribution Screw Conveyor #1-CIP10818					
Project Manager	Leu	Project Description:			
Priority	2	Hydraulic analysis of Malibu Creek and its flooding effects at Tapia. This study will also include the analysis of the new Malibu Canyon Bridge from LA County Public Works, effects of flooding with the future removal of Rindge Dam, and analysis of potential floodwall for Tapia.			
Project to Date Budget	371,178				
Project to Date Expenditures	57,304				
Carryforward	313,874				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	221,595	-	-
TWSD Share Amount (29.4%)		-	92,279	-	-
Project Totals		-	313,874	-	-
371,178					
Pavement Restoration Tapia-NEW					
Project Manager	Korkosz	Project Description:			
Priority	3	Pavement restoration/slurry seal at Tapia.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		304,992	304,992	-	-
TWSD Share Amount (29.4%)		127,008	127,008	-	-
Project Totals		432,000	432,000	-	-
432,000					

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Tapia and Rancho Fire Alarm Replacement-NEW					
Project Manager	Korkosz	Project Description:			
Priority	1	Replace Fire alarm panel due to obsolescence and compatability with VOIP.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	-	7,060	105,900
TWSD Share Amount (29.4%)		-	-	2,940	44,100
Project Totals		-	-	10,000	150,000
Project Total: 160,000					
Tapia Primary Clarifiers Rehabilitation-NEW					
Project Manager	Hurtado	Project Description:			
Priority	3	Tapia primary clarifier covers 1-5 replacement. Existing covers are FRP roof covers.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		52,950	52,950	1,175,490	-
TWSD Share Amount (29.4%)		22,050	22,050	489,510	-
Project Totals		75,000	75,000	1,665,000	-
Project Total: 1,740,000					
Tapia Sulzer Blower Check Valve Replacement-NEW					
Project Manager	Hurtado	Project Description:			
Priority	2	Sulzer blower check valve failed. Remove check valve, install actuator on butterfly valve. Sulzer high speed unit replacement requires crane rental for roof removal. Coordinate roof repairs with hatch removal.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		69,894	69,894	-	-
TWSD Share Amount (29.4%)		29,106	29,106	-	-
Project Totals		99,000	99,000	-	-
Project Total: 99,000					
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement-NEW					
Project Manager	Hurtado	Project Description:			
Priority	2	Filter influent valve (12) redesign and replacement. Include baffle replacement. Backwash controls upgrade.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		17,650	17,650	205,022	-
TWSD Share Amount (29.4%)		7,350	7,350	85,378	-
Project Totals		25,000	25,000	290,400	-
Project Total: 315,400					
Tapia Bisulfite Line Replacement-NEW					
Project Manager	Hurtado	Project Description:			
Priority	3	Trench from the chemical building to the Tapia Effluent Pump Station to replace existing bisulfite chemical line and install a second chemical line for the purpose of dechlorinating TMDL and REW at the same time. Currently, only one pathway can be dechlorinated. When TMDL is online, it will take priority as a regulatory requirement to dechlorinate for creek discharge.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		14,120	14,120	167,322	-
TWSD Share Amount (29.4%)		5,880	5,880	69,678	-
Project Totals		20,000	20,000	237,000	-
Project Total: 257,000					

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Tapia Group Seating-NEW					
Project Manager	Hurtado	Project Description:			
Priority	3	Seating area for school groups and tours to gather during a guided tour of Tapia.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		10,590	10,590	139,788	-
TWSD Share Amount (29.4%)		4,410	4,410	58,212	-
Project Totals		15,000	15,000	198,000	-
213,000					
Tapia Generator Replacement-NEW					
Project Manager	Hurtado	Project Description:			
Priority	2	Tapia generators due for replacement. This will be a long term project requiring an RFP for design, SCAQMD permitting (2yrs), selection of new generators, and construction. Lead time on generators is upward of 18 months.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Carryforward	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	-	105,900	4,130,100
TWSD Share Amount (29.4%)		-	-	44,100	1,719,900
Project Totals		-	-	150,000	5,850,000
6,000,000					
Rancho Dust Collector Retrofit-NEW					
Project Manager	Leu	Project Description:			
Priority	2	Upsize the airlock for the Rancho dust collector.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		46,596	46,596	-	-
TWSD Share Amount (29.4%)		19,404	19,404	-	-
Project Totals		66,000	66,000	-	-
66,000					
Rancho Boiler Replacement-NEW					
Project Manager	Hurtado	Project Description:			
Priority	2	New boiler and digester gas scrubber. Design needed to size evaluate scrubber options, select suitable manufacturer, put together plans and specs for construction. Realign piping for new boiler, scrubber. Refurbish existing boiler for redundancy. SCAQMD permit for new boiler.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		425,718	425,718	-	-
TWSD Share Amount (29.4%)		177,282	177,282	-	-
Project Totals		603,000	603,000	-	-
603,000					
Rancho Control Building Improvements-NEW					
Project Manager	Hurtado	Project Description:			
Priority	2	Cabinets and appliances in kitchen and lunchroom need replacement.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		36,147	36,147	-	-
TWSD Share Amount (29.4%)		15,053	15,053	-	-
Project Totals		51,200	51,200	-	-
51,200					

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Rancho Dewatering-Reactor Building Patio Cover-NEW					
Project Manager	Hurtado	Project Description:			
Priority	2	Protection from rain needed over sludge hauling truck. Awning or patio cover to extend over the truck dump hopper between dewatering building and reactor building.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		10,590	10,590	46,596	-
TWSD Share Amount (29.4%)		4,410	4,410	19,404	-
Project Totals		15,000	15,000	66,000	-
					81,000

Rancho Metering Bin Replacement-NEW					
Project Manager	Hurtado	Project Description:			
Priority	2	Amendment Metering Bin and Recycle Metering Bin Rehabilitation/Replacement. Assessment of the metering bins to establish a basis for design. Design for the replacement or rehabilitation of the bins. Includes motors, screw conveyors, bucket elevator, control system upgrades, new steel bins or new coatings, and other mechanical and structural components.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		17,650	17,650	88,250	1,724,052
TWSD Share Amount (29.4%)		7,350	7,350	36,750	717,948
Project Totals		25,000	25,000	125,000	2,442,000
					2,592,000

Sanitation Summary

	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)	Carryforward	Appropriations	Budget	Appropriations	Appropriations
LV Share Amount	27,383,621	17,324,297	45,134,409	67,280,985	179,591,217
TWSD Share Amount	11,403,377	7,113,732	18,090,618	27,185,000	74,787,277
Project Totals	38,786,998	24,438,029	63,225,027	94,465,985	254,378,494

Recycled Water

Recycled Water Tank Rehabilitation-Parkway Tank-NEW					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of Parkway recycled water tank.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Recycled Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		423,886	423,886	372,768	-
TWSD Share Amount (29.4%)		176,519	176,519	155,232	-
Project Totals		600,405	600,405	528,000	-
					1,128,405

Recycled Water Tank Rehabilitation-Indian Hills-NEW					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of Indian Hills recycled water tank.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Recycled Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	-	669,288	404,369
TWSD Share Amount (29.4%)		-	-	278,712	168,391
Project Totals		-	-	948,000	572,760
					1,520,760

Reclaimed Valve Box Raising and Repairs-NEW					
Project Manager	Almaguer	Project Description:			
Priority	1	Raising and repairs of reclaimed valve boxes to ensure safety.			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Recycled Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		35,300	35,300	-	-
TWSD Share Amount (29.4%)		14,700	14,700	-	-
Project Totals		50,000	50,000	-	-
					50,000

Capital Improvement Project Detail
Fiscal Years 2024-26

Upgrade Wireless Communications Backhaul System (RW)-NEW					
Project Manager	Nkwenji	Project Description:			
Priority	2	District Wireless Backhaul System - Upgrade to ethernet based system - Recycled Water Facilities			
Project to Date Budget	0				
Project to Date Expenditures	0				
Carryforward	0				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Recycled Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		49,420	49,420	211,800	-
TWSD Share Amount (29.4%)		20,580	20,580	88,200	-
Project Totals		70,000	70,000	300,000	-
					370,000

Recycled Water Summary

	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
	Carryforward	Appropriations	Budget	Appropriations	Appropriations
Recycled Water Replacement					
LV Share Amount	-	508,606	508,606	1,253,856	404,369
TWSD Share Amount	-	211,799	211,799	522,144	168,391
Project Totals	-	720,405	720,405	1,776,000	572,760

GRAND TOTAL CIP

	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
	Carryforward	Appropriations	Budget	Appropriations	Appropriations
LVMWD Share Amount	27,383,621	17,832,903	45,643,015	68,534,841	179,995,585
TWSD Share Amount	11,403,377	7,325,531	18,302,417	27,707,144	74,955,669
Project Totals	38,786,998	25,158,434	63,945,432	96,241,985	254,951,254

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 five directly elected members-at-large. 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 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).

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.

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 General 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 2024-2025 is abbreviated "FY 2025" or "FY 25."

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.



TRIUNFO
WATER & SANITATION DISTRICT

**Fiscal Year 2024-2025
Adopted Budget**

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