



TRIUNFO
WATER & SANITATION DISTRICT

**Fiscal Year 2025-2026
Adopted Budget**

July 1, 2025 - June 30, 2026



2025 Board of Directors



Leon Shapiro
Chair



Carl Jarecky
Vice Chair



Jane Nye
Director



Raymond Tjulander
Director



James Wall
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 LaRoche Mathews VanConas & Zirbel LLP) - (805) 988-9886

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EXECUTIVE SUMMARY

Pages 5-11



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June 23, 2025

Members of the Board of Directors:

I am pleased to present the Triunfo Water & Sanitation District (District) Fiscal Year 2025-2026 Budget. The District's FY2026 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 FY2026 Budget anticipates *increases* in net assets (before capital expenses) of \$12,855,022, with full funding of all reserves, 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 District's portion of the Las Virgenes - Triunfo Joint Powers Authority (JPA) are estimated to total \$31,633,759 for FY2026.

Wastewater revenue projections include the rate adjustments scheduled to take effect in July 2025, in accordance with a Wastewater rate study and a revision of Ordinance No. TWSD-250 in May 2025.

Budgeted Potable Water revenue projections include a transition to two tiers (\$9.12 per HCF and \$10.12 per HCF) effective in July 2025, in accordance with an updated Potable Water rate study and a revision of Ordinance No. TWSD-350 in May 2025. A Calleguas Municipal Water District (CMWD) pass-through will increase the rates to \$9.49 per HCF and \$10.49 per HCF in January 2026. Budgeted potable water sales have been increased to 1,600 acre feet (AF), compared to the District's anticipated FY2025 sales of 1,500 AF.

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 80% of CMWD's Tier 1 Potable Water rate, increasing from \$1,516.00 to \$1,646.40 in

January 2026. A recently completed cost-of-service analysis, as part of an updated Recycled Water rate study, resulted in a revision of Ordinance No. TWSD-450 and a retail customer rate decrease, from \$7.31 to \$7.09 per HCF, effective in July 2025. A CMWD-based pass-through increase, to \$7.70 per HCF, will take effect in January 2026.

The FY2026 JPA Budget is incorporated into the District's FY2026 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 \$24,374,389 funding included in the FY2026 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. In order to enhance the District's emergency response capabilities and obtain assistance during unanticipated staffing shortfalls, the District will continue to budget for on-call services from 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 2022 Yearend	Actual FY 2023 Yearend	Actual FY 2024 Yearend	Adjusted FY 2025 Budget	Estimated FY 2025 Yearend	Proposed FY 2026 Budget
Operating revenues:						
Fees, sales	\$ 22,258,384	\$ 22,044,685	\$ 25,038,772	\$ 27,093,105	\$ 28,409,696	\$ 28,875,704
Service charges	2,453,228	2,580,568	2,687,930	2,797,484	2,782,994	3,059,753
Rental revenue - Cell Towers	211,497	200,309	200,309	214,760	216,458	227,678
Penalty revenue	136,820	142,944	121,659	131,157	114,572	121,000
Other revenue	260,598	174,185	153,088	151,903	237,901	106,000
Total operating revenues	25,320,528	25,142,691	28,201,758	30,388,409	31,761,621	32,390,135
Operating expenses:						
Salary & Employee Benefits	1,632,483	3,086,778	3,352,214	3,888,132	3,685,932	4,227,564
Wastewater treatment, Potable & R/W purchase	9,134,455	9,502,584	10,198,818	11,385,505	11,362,258	12,142,553
VRSD contract services - Operations	2,937,254	564,093	409,769	50,000	-	25,000
VRSD contract services - Administration	122,018	-	-	-	-	-
Operating materials and supplies	5,365	99,350	29,859	35,600	37,858	134,200
Professional services	298,335	507,066	702,028	976,811	753,563	1,010,157
Insurance	139,528	239,565	492,903	617,000	545,164	728,711
Board member fees and reimbursable expenses	50,976	51,678	42,982	101,981	40,353	101,995
Membership and dues	56,195	57,697	62,026	70,255	76,023	72,255
Conference and seminars	443	2,613	12,862	15,000	6,580	12,200
Management and administrative	117,265	320,891	262,748	554,468	220,937	384,762
Utilities	226,952	219,951	276,402	324,100	228,106	270,500
Bank service charges	85,880	69,634	-	-	-	-
Permits, licenses and fees	199,387	372,214	360,219	354,260	384,472	304,600
Total operating expenses	15,006,537	15,094,114	16,202,830	18,373,112	17,341,244	19,414,497
Operating income(loss) before depreciation	10,313,990	10,048,576	11,998,928	12,015,297	14,420,376	12,975,638
Depreciation and amortization	1,408,589	1,625,929	1,734,806	1,465,000	1,795,909	1,513,165
Operating income(loss)	8,905,401	8,422,647	10,264,122	10,550,297	12,624,468	11,462,473
Non-operating revenues(expenses):						
Interest and investment earnings	154,488	715,390	1,503,608	445,000	2,042,339	1,646,941
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(618,319)	(296,084)	(369,222)	(291,154)	(288,310)	(254,392)
O&M contributions to joint venture	-	-	413,677	-	-	-
Overhead cost allocation	-	-	-	-	-	-
Other, net	-	-	17,092	(15,000)	(1,481)	-
Total non-operating revenues(expenses)	(463,831)	419,306	1,565,156	138,846	1,752,548	1,392,549
Change in net assets before capital expenses	\$ 8,441,570	\$ 8,841,953	\$ 11,829,278	\$ 10,689,143	\$ 14,377,015	\$ 12,855,022
Capital expenses	(1,392,041)	2,246,244	1,384,731	9,865,271	6,078,017	31,633,759
Capital expenses - contra	(151,906)	-	(141,493)	-	-	-
Capital expenses, net	(1,543,948)	2,246,244	1,243,237	9,865,271	6,078,017	31,633,759
Change in net assets	\$ 9,985,518	\$ 6,595,709	\$ 10,586,040	\$ 823,872	\$ 8,298,998	\$ (18,778,737)

Budget Line Item Summary

Wastewater Treatment (JPA) – Triunfo’s portion of the FY2026 JPA wastewater treatment budget totals \$7,305,776, up from the FY2025 budget total of \$7,277,915.

Potable Water Purchases – The budget assumes purchasing 1,632 AF of water, including anticipated water losses, with about 954 AF purchased at \$1,895 per acre foot from July through December 2025, and about 678 AF purchased at \$2,058 per acre foot from January through June 2026. Any additional increases to the wholesale rate will be addressed with rate modifications.

Recycled Water Purchases – Estimated FY2026 expenses from the JPA for recycled water purchases total \$935,777, an increase from \$792,274 budgeted for FY2025. The District purchased the recycled water pipeline from Calleguas Municipal Water District in 2017.

VRSD Contract – Proposed FY2026 VRSD Contract Services for emergency response and assistance during unanticipated staffing shortfalls total \$25,000, which is reflective of the District’s transition to an autonomous operation.

Professional Services – The FY2026 expense total includes various IT maintenance & software fees; emergency repairs; operations equipment repair, replacement, and maintenance; Searle Creative; Aqua Metric; engineering and inspection consultants; CCTV; baseline legal fees; and auditors, and. A copy of the Professional Services detail is found on Page 36.

Insurance – The FY2026 budget includes increases to property insurance, liability insurance, and workers’ compensation and automobile coverage.

Board Member Fees & Reimbursable Expenses – The estimates for FY2026 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 \$84,455 in FY2026, 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, and Tax Collector fees. A detailed list is found on Page 41.

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

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 Paymentus, the State Water Resources Control Board, 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 FY2026, the combined interest expense for all loans is \$254,392.

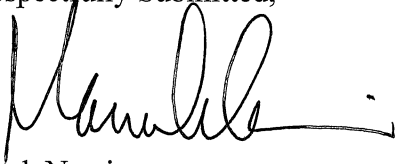
Acknowledgement

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 Biennial Budget and FY2025-2026 Budget Addendum.

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,

A handwritten signature in black ink, appearing to read 'Mark Norris', with a long horizontal flourish extending to the right.

Mark Norris
General Manager

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CONSOLIDATED BUDGET

Pages 13-15



TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
CONSOLIDATED

Description	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Actual FY 2024 Yearend	Adjusted FY 2025 Budget	Estimated FY 2025 Yearend	Adopted FY 2026 Budget
Operating revenues:						
Fees, sales	\$ 22,258,384	\$ 22,044,685	\$ 25,038,772	\$ 27,093,105	\$ 28,409,696	\$ 28,875,704
Service charges	2,453,228	2,580,568	2,687,930	2,797,484	2,782,994	3,059,753
Rental revenue - Cell Towers	211,497	200,309	200,309	214,760	216,458	227,678
Penalty revenue	136,820	142,944	121,659	131,157	114,572	121,000
Other revenue	260,598	174,185	153,088	151,903	237,901	106,000
Total operating revenues	25,320,528	25,142,691	28,201,758	30,388,409	31,761,621	32,390,135 [1]
Operating expenses:						
Salary & Employee Benefits	1,632,483	3,086,778	3,352,214	3,888,132	3,685,932	4,227,564 [2]
Wastewater treatment, Potable & R/W purchase	9,134,455	9,502,584	10,198,818	11,385,505	11,362,258	12,142,553 [3]
VRSD contract services - Operations	2,937,254	564,093	409,769	50,000	-	25,000 [4]
VRSD contract services - Administration	122,018	-	-	-	-	-
Operating materials and supplies	5,365	99,350	29,859	35,600	37,858	134,200
Professional services	298,335	507,066	702,028	976,811	753,563	1,010,157 [5]
Insurance	139,528	239,565	492,903	617,000	545,164	728,711 [6]
Board member fees and reimbursable expenses	50,976	51,678	42,982	101,981	40,353	101,995 [7]
Membership and dues	56,195	57,697	62,026	70,255	76,023	72,255 [8]
Conference and seminars	443	2,613	12,862	15,000	6,580	12,200 [9]
Management and administrative	117,265	320,891	262,748	554,468	220,937	384,762 [10]
Utilities	226,952	219,951	276,402	324,100	228,106	270,500 [11]
Bank service charges	85,880	69,634	-	-	-	-
Permits, licenses and fees	199,387	372,214	360,219	354,260	384,472	304,600 [12]
Total operating expenses	15,006,537	15,094,114	16,202,830	18,373,112	17,341,244	19,414,497
Operating income(loss) before depreciation	10,313,990	10,048,576	11,998,928	12,015,297	14,420,376	12,975,638
Depreciation and amortization	1,408,589	1,625,929	1,734,806	1,465,000	1,795,909	1,513,165
Operating income(loss)	8,905,401	8,422,647	10,264,122	10,550,297	12,624,468	11,462,473
Non-operating revenues(expenses):						
Interest and investment earnings	154,488	715,390	1,503,608	445,000	2,042,339	1,646,941
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(618,319)	(296,084)	(369,222)	(291,154)	(288,310)	(254,392) [14]
O&M contributions to joint venture	-	-	413,677	-	-	-
Overhead cost allocation	-	-	-	-	-	-
Other, net	-	-	17,092	(15,000)	(1,481)	-
Total non-operating revenues(expenses)	(463,831)	419,306	1,565,156	138,846	1,752,548	1,392,549
Change in net assets before capital expenses	\$ 8,441,570	\$ 8,841,953	\$ 11,829,278	\$ 10,689,143	\$ 14,377,015	\$ 12,855,022 [15]
Capital expenses	(1,392,041)	2,246,244	1,384,731	9,865,271	6,078,017	31,633,759 [16]
Capital expenses - contra	(151,906)	-	(141,493)	-	-	-
Capital expenses, net	(1,543,948)	2,246,244	1,243,237	9,865,271	6,078,017	31,633,759
Change in net assets	\$ 9,985,518	\$ 6,595,709	\$ 10,586,040	\$ 823,872	\$ 8,298,998	\$ (18,778,737)

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2026 BUDGET SUMMARY

CONSOLIDATED

COMMENTS

The Consolidated budget summarizes the proposed activities for Administration, Wastewater, Potable Water, and Recycled Water, including Capital Projects, for FY2026.

- [1] Estimated FY2026 Operating Revenues include approximately \$19.50M in Wastewater, \$9.93M in Potable Water, and \$2.96M 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 FY2026 include \$2.23M for Administration, \$0.95M in Wastewater, \$0.92M Potable Water, and \$0.12M in Recycled Water. For a detailed breakdown, see Page 34.
- [3] Estimated FY2026 expenses include approximately \$7.31M for wastewater treatment, \$3.90M for the purchase of potable water, and \$0.94M for the purchase of recycled water. For a detailed breakdown within each segment, see Pages 22-23, 26-27, and 30-31.
- [4] Budgeted FY2026 VRSD Contract Services include \$25K for Wastewater services.
- [5] FY2026 Professional Services are primarily comprised of various IT maintenance and software fees (\$170K), operations equipment repair, replacement, and maintenance (\$125K), emergency repairs (\$120K), engineering and inspection consultants (\$105K), Searle Creative (\$100K), Aqua Metric (\$97K), CCTV (\$60K), baseline legal fees (\$50K), and auditors (\$35K).
- [6] FY2026 budgeted items include property insurance (\$425K), liability insurance (\$197K), workers' compensation coverage (\$100K), and automobile coverage (\$7K).
- [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] FY2026 management and administrative expenses are primarily comprised of the administrative office lease (\$200.4K), printing and postage (\$97.2K), and tax collector fees to collect sewer fees through the tax rolls (\$53.5K).
- [11] Utilities are comprised of electricity, trash, and telephone and communications services, including a toll-free 800 telephone number.
- [12] FY2026 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 (\$125K), Paymentus (\$70K), the State Water Resources Control Board (\$40K), Los Angeles County Public Works for sewage disposal (\$35K), and LAFCO (\$20K).
- [14] For a detailed breakdown of debt service, see Page 49.
- [15] On a consolidated basis, it is estimated that Triunfo Water & Sanitation District FY2026 revenues will exceed expenses by approximately \$12.86M 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 Year 2025-2026 Budget Addendum* (Pages 116-125).

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ADMINISTRATION

Pages 17-19



TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
ADMINISTRATION

Description	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Actual FY 2024 Yearend	Adjusted FY 2025 Budget	Estimated FY 2025 Yearend	Adopted FY 2026 Budget
Operating revenues:						
Fees, sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service charges	-	-	-	-	-	-
Rental revenue - Cell Towers	-	-	-	-	-	-
Penalty revenue	-	-	-	-	-	-
Other revenue	18	-	-	-	-	-
Total operating revenues	18	-	-	-	-	-
Operating expenses:						
Salary & Employee Benefits	1,632,483	2,015,621	2,203,159	2,003,346	2,336,091	2,231,485 [1]
Wastewater treatment, Potable & R/W purchase	-	-	-	-	-	-
VRSD contract services -Operations	-	-	-	-	-	-
VRSD contract services -Administration	122,018	-	-	-	-	-
Operating materials and supplies	-	3,097	4,787	5,600	5,546	-
Contract services	-	-	-	-	-	-
Professional services	216,214	256,065	265,707	232,371	139,196	404,253 [2]
Insurance	86,354	149,395	190,208	197,000	149,345	303,711 [3]
Board member fees and reimbursable expenses	47,849	16,760	20,832	41,480	17,782	41,494 [4]
Membership and dues	14,511	15,656	15,893	18,700	19,173	20,700 [5]
Conference and seminars (Staff)	443	2,613	2,880	8,000	2,908	8,200 [6]
Management and administrative	16,255	90,452	62,573	299,682	37,244	230,612 [7]
Utilities	8,533	16,777	17,721	24,000	18,155	11,000
Bank service charges	10,869	5,669	-	-	-	-
Permits, licenses and fees	13,277	15,542	16,686	27,460	23,892	29,500 [8]
Total operating expenses	2,168,806	2,587,647	2,800,445	2,857,639	2,749,331	3,280,955
Operating income(loss) before depreciation	(2,168,788)	(2,587,647)	(2,800,445)	(2,857,639)	(2,749,331)	(3,280,955)
Depreciation and amortization	-	147,235	186,393	-	191,262	-
Operating income(loss)	(2,168,788)	(2,734,883)	(2,986,839)	(2,857,639)	(2,940,593)	(3,280,955)
Non-operating revenues(expenses):						
Interest and investment earnings	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	-	42,532	(44,448)	-	(48,859)	-
O&M contributions to joint venture	-	-	-	-	-	-
Overhead cost allocation	2,170,788	2,776,261	3,032,038	2,991,575	3,070,808	3,532,155 [9]
Other, net	-	-	(752)	-	920	-
Total non-operating revenues(expenses)	2,170,788	2,818,793	2,986,839	2,991,575	3,022,869	3,532,155
Change in net assets before capital expenses	\$ 2,000	\$ 83,910	\$ -	\$ 133,936	\$ 82,275	\$ 251,200
Capital expenses	153,906	-	141,493	50,000	-	251,200 [10]
Capital expenses - contra	(151,906)	-	(141,493)	-	-	-
Capital expenses, net	2,000	-	-	50,000	-	251,200
Change in net assets	\$ (0)	\$ 83,910	\$ -	\$ 83,936	\$ 82,275	\$ (0)

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2026 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] FY2026 Professional Services are primarily comprised of various IT maintenance & software fees (\$145.7K), Searle Creative (\$100K), baseline legal fees (\$50K), and auditors (\$35K).
- [3] Liability (\$196.7K), workers' compensation (\$100K), and automobile (\$7K) 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 FY2026, please see Page 39.
- [6] Conferences and Seminars include human resources, risk management, and other training sessions, for staff.
- [7] FY2026 management and administrative expenses are comprised of the administrative office lease (\$200.4K), rental of copy machines and postage meter (\$8.5K), iPads and cell phones (\$3K), and other various office services such as postage, shipping, paper shredding, and offsite storage (\$18.3K).
- [8] FY2026 Permits, Licenses, & Fees includes the following estimates: \$20K in LAFCO fees, \$6.5K in bank fees, and \$3K in miscellaneous permit fees.
- [9] Overhead cost allocation represents the transfer IN from Wastewater (\$2.13M), Potable Water (\$1.08M), and Recycled Water (\$0.32M), to pay for TWSD's administrative and capital overhead.
- [10] FY2026 includes \$200K for financial and utilities software, \$35K for computer purchases, and \$16K for migration to Microsoft 365.

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WASTEWATER

Pages 21-24



TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
WASTEWATER

Description	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Actual FY 2024 Yearend	Adjusted FY 2025 Budget	Estimated FY 2025 Yearend	Adopted FY 2026 Budget
Operating revenues:						
Fees, sales	\$ 12,658,716	\$ 14,714,934	\$ 16,859,832	\$ 18,057,193	\$ 18,231,128	\$ 19,381,672 [1]
Service charges	-	-	-	-	-	\$ -
Rental revenue - Cell Towers	-	-	-	-	-	\$ -
Penalty revenue	10,092	18,106	18,355	17,000	4,860	\$ 5,000
Other revenue	174,930	169,045	144,048	140,000	226,615	\$ 113,000 [2]
Total operating revenues	12,843,738	14,902,085	17,022,234	18,214,193	18,462,604	19,499,672
Operating expenses:						
Salary & Employee Benefits	-	415,800	531,914	676,825	755,873	954,092 [3]
Wastewater treatment	4,983,447	6,045,004	6,309,925	7,277,915	6,647,448	7,305,776 [4]
VRSD contract services - Operations	1,275,593	413,795	269,571	50,000	-	25,000 [5]
VRSD contract services -Administration	-	-	-	-	-	-
Operating materials and supplies	-	36,788	14,291	15,000	19,387	61,690
Professional services	25,422	70,607	173,919	347,370	365,829	244,927 [6]
Insurance	2,585	6,089	34,105	29,400	31,716	29,750 [7]
Board member fees and reimbursable expenses	164	16,006	12,706	42,420	13,762	42,420 [8]
Membership and dues	13,600	15,481	15,907	19,000	19,681	19,000 [9]
Conference and seminars	-	-	4,252	3,500	2,033	2,700 [10]
Management and administrative	43,867	97,217	108,761	109,074	99,936	53,450 [11]
Utilities	40,168	42,028	53,689	61,250	48,267	63,100 [12]
Bank service charges	-	-	-	-	-	-
Permits, licenses and fees	155,838	298,127	218,883	217,300	226,784	167,600 [13]
Total operating expenses	6,540,684	7,456,943	7,747,923	8,849,054	8,230,716	8,969,505
Operating income(loss) before depreciation	6,303,054	7,445,142	9,274,311	9,365,139	10,231,888	10,530,167
Depreciation and amortization	328,089	373,788	363,596	360,000	420,928	415,140
Operating income(loss)	5,974,966	7,071,354	8,910,715	9,005,139	9,810,959	10,115,027
Non-operating revenues(expenses):						
Interest and investment earnings	86,747	307,475	733,944	445,000	1,047,453	872,878
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-
O&M contributions to joint venture	-	-	413,677	-	-	-
Overhead cost allocation	(1,982,886)	(1,554,707)	(1,725,971)	(1,794,003)	(1,841,544)	(2,126,446) [14]
Other, net	-	-	21,075	-	9,015	-
Total non-operating revenues(expenses)	(1,896,139)	(1,247,232)	(557,275)	(1,349,003)	(785,075)	(1,253,568)
Change in net assets before capital expenses	\$ 4,078,826	\$ 5,824,122	\$ 8,353,440	\$ 7,656,135	\$ 9,025,884	\$ 8,861,459
Capital expenses	(1,545,948)	2,246,244	890,292	8,484,000	6,077,297	28,398,047 [15]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	(1,545,948)	2,246,244	890,292	8,484,000	6,077,297	28,398,047
Change in net assets	\$ 5,624,774	\$ 3,577,879	\$ 7,463,148	\$ (827,865)	\$ 2,948,587	\$ (19,536,588)

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
WASTEWATER

COMMENTS

[1] Wastewater revenue includes the following estimated sewer service fees, proposed to go into effect on July 1, 2025, in accordance with Ordinance No. TWSD-250:

Description	Total ERUs	Monthly Rate per ERU	Annual Fees
Apartments	1,216.750	\$117.97	\$1,722,479.97
Single Family	8,212.428	\$117.97	\$11,625,841.57
Multi-Family	2,425.377	\$117.97	\$3,433,460.70
Commercial	620.220	\$117.97	\$878,008.24
Recreation	40.000	\$117.97	\$56,625.60
Recreation Public Agency	18.000	\$117.97	\$25,481.52
School	258.000	\$117.97	\$365,235.12
Fire Service	2.000	\$117.97	\$2,831.28
Utility	2.000	\$117.97	\$2,831.28
Shopping Center	102.000	\$209.49	\$256,415.76
Restaurant	167.000	\$271.38	\$543,845.52
Markets	38.000	\$271.38	\$123,749.28
Water Flow - Low	224.840	\$117.97	\$318,292.50
Water Flow - High	8.160	\$271.38	\$26,573.53
FY2025 Total	13,334.775		\$19,381,671.87

[2] Other Revenue includes the following estimates: connection fees (\$65K) and other permit, audit, inspection, and plan check fees (\$48K).

[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 56-79 and 94-115.

[5] The \$25K budgeted for VRSD Contract Services during FY2026 are reflective of the District's transition to an autonomous operation.

[6] Professional Services include CCTV (\$60K), equipment repair, replacement, and maintenance (\$59K), an as-needed engineering consultant (\$35K), an as-needed inspection consultant (\$35K), emergency repairs (\$20K), odor control (\$14K), and various other services such as software, safety, water quality analysis, and security.

[7] Property insurance costs

[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] FY2026 includes Tax Collector Fees to collect sewer service fees through tax rolls

[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 (\$125.1K) and Los Angeles County Public Works for sewage disposal (\$35K).

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
WASTEWATER

COMMENTS

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

[15]

Summary of FY 2026 Capital Projects	
Description	Wastewater
<i>Triunfo Water & Sanitation District</i>	
Deerhill Operations Center Upgrades	\$274,047
Utility Truck Replacement	\$39,000
Wastewater Conveyance System Pipeline Rehabilitation	\$900,000
<i>Triunfo Water & Sanitation District Subtotal</i>	<i>\$1,213,047</i>
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>	
Centrate Tank Inspection and Rehabilitation Assessment	\$14,700
New RAS Wet Well and Pumps	\$434,003
Pure Water Project	\$24,374,389
Rancho Dewatering-Reactor Building Patio Cover	\$21,344
Rancho Metering Bin Replacement	\$40,425
Rancho Reliability Improvements	\$85,407
SCADA System Communication Upgrades	\$101,548
Tapia Air Line Repair	\$12,660
Tapia and Rancho Fire Alarm Replacement	\$2,940
Tapia Bisulfite Line Replacement	\$76,646
Tapia Flow Equalization	\$244,902
Tapia Generator Replacement	\$44,100
Tapia Group Seating	\$58,212
Tapia Influent Pump Replacement	\$32,340
Tapia Primary Clarifiers Rehabilitation	\$538,461
Tapia Secondary Clarifier Rehabilitation	\$970,200
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement	\$93,915
Tapia Water Reclamation Facility Improvements	\$38,808
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal</i>	<i>\$27,185,000</i>
FY 2026 Capital Projects Estimated Total	\$28,398,047

Joint Powers Authority related capital improvement projects are identified and discussed in the attached *Las Virgenes - Triunfo JPA Fiscal Year 2025-2026 Budget Addendum* (Pages 117-124).

POTABLE WATER

Pages 25-28



TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
POTABLE WATER

Description	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Actual FY 2024 Yearend	Adjusted FY 2025 Budget	Estimated FY 2025 Yearend	Adopted FY 2026 Budget
Operating revenues:						
Fees, sales	\$ 7,088,168	\$ 5,060,089	\$ 6,289,654	\$ 6,660,114	\$ 7,797,420	\$ 6,865,806 [1]
Service charges	2,177,635	2,314,811	2,416,849	2,520,977	2,506,487	2,742,391 [2]
Rental revenue - Cell Towers	211,497	200,309	200,309	214,760	216,458	227,678
Penalty revenue	116,071	112,406	102,147	102,005	98,775	105,000
Other revenue	85,650	5,139	9,015	11,903	11,286	(7,000) [3]
Total operating revenues	9,679,022	7,692,755	9,017,973	9,509,759	10,630,425	9,933,875
Operating expenses:						
Salary & Employee Benefits	-	531,260	503,891	1,008,419	506,163	924,211 [4]
Potable water purchase	3,558,070	2,770,670	3,363,343	3,315,316	3,935,475	3,901,000 [5]
VRSD contract services - Operations	1,488,350	139,430	140,198	-	-	- [6]
VRSD contract services -Administration	-	-	-	-	-	-
Operating materials and supplies	5,365	52,112	8,274	12,000	10,017	53,380
Professional services	53,328	172,531	236,217	343,496	218,679	342,661 [7]
Insurance	23,494	53,396	221,985	323,400	301,301	327,250 [8]
Board member fees and reimbursable expenses	2,964	18,417	7,369	18,081	6,330	18,081 [9]
Membership and dues	26,955	25,247	28,698	30,855	35,192	30,855 [10]
Conference and seminars	-	-	5,190	2,800	1,221	1,300 [11]
Management and administrative	54,665	122,288	82,801	130,512	74,062	95,000 [12]
Utilities	113,451	109,275	135,983	140,800	109,864	139,200 [13]
Bank service charges	75,011	63,965	-	-	-	- [14]
Permits, licenses and fees	37,408	58,272	124,601	109,500	133,085	107,500 [14]
Total operating expenses	5,439,061	4,116,863	4,858,550	5,435,178	5,331,390	5,940,438
Operating income(loss) before depreciation	4,239,961	3,575,892	4,159,424	4,074,581	5,299,035	3,993,437
Depreciation and amortization	686,301	706,102	774,556	695,000	770,006	686,135
Operating income(loss)	3,553,659	2,869,791	3,384,868	3,379,581	4,529,029	3,307,302
Non-operating revenues(expenses):						
Interest and investment earnings	67,741	296,701	596,409	-	757,726	576,430
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(223,783)	(101,130)	(100,641)	(82,095)	(85,604)	(69,608) [15]
O&M contributions to joint venture	-	-	-	-	-	-
Overhead cost allocation	(140,846)	(860,641)	(1,010,294)	(934,936)	(985,762)	(1,083,292) [16]
Other, net	-	-	(3,349)	(15,000)	(14,838)	-
Total non-operating revenues(expenses)	(296,887)	(665,070)	(517,875)	(1,032,031)	(328,478)	(576,470)
Change in net assets before capital expenses	\$ 3,256,772	\$ 2,204,721	\$ 2,866,993	\$ 2,347,550	\$ 4,200,551	\$ 2,730,831
Capital expenses	-	-	20,491	910,095	720	2,153,591
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	20,491	910,095	720	2,153,591 [17]
Change in net assets	\$ 3,256,772	\$ 2,204,721	\$ 2,846,502	\$ 1,437,455	\$ 4,199,831	\$ 577,240

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2026 BUDGET SUMMARY

POTABLE WATER

COMMENTS

[1] Estimated potable water sales for FY2026 include increases proposed to go into effect on July 1, 2025, in accordance with Ordinance No. TWSD-350, and pass through increases set to go into effect on January 1, 2026, 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
FY2026 Adopted Budget	Tier 1		346.32	150,859	\$9.12	\$ 1,375,831	Tier 1	329.87	143,693	\$9.49	\$ 1,363,643
	Tier 2		589.03	256,583	\$10.12	\$ 2,596,621	Tier 2	334.77	145,826	\$10.49	\$ 1,529,711
	Total		935.36	407,442		\$ 3,972,452	Total	664.64	289,518		\$ 2,893,353

		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	

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

Meter Size	Adopted FY2026 Budget			Adopted FY2025 Budget		
	Monthly Charge	Number of Meters	Extension	Monthly Charge	Number of Meters	Extension
3/4"	\$ 41.82	4316	\$ 2,165,941.44	\$ 38.34	4322	\$ 1,988,465.76
1"	\$ 65.41	68	\$ 53,374.56	\$ 60.49	64	\$ 46,456.32
1.5"	\$ 124.40	18	\$ 26,870.40	\$ 115.13	18	\$ 24,868.08
2"	\$ 195.17	187	\$ 437,961.48	\$ 179.91	191	\$ 412,353.72
3"	\$ 419.30	8	\$ 40,252.80	\$ 384.99	7	\$ 32,339.16
4"	\$ 749.59	2	\$ 17,990.16	\$ 687.25	2	\$ 16,494.00
		4599	\$ 2,742,390.84		4604	\$ 2,520,977.04

[3] Other FY2026 revenue includes start fees (\$7.5K), NSF fees (\$1.5K), which are offset by low income \$15/month reductions on monthly billing (\$16K).

[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 2026 Budget			Adopted FY 2025 Budget		
	Quantity **	Cost	Extension	Quantity **	Cost	Extension
Water purchased (July-Dec)	954.06 acre feet	\$ 1,895	\$ 1,807,944	825.84 acre feet	\$ 1,730	\$ 1,428,703
Water purchased (Jan-June)	677.94 acre feet	\$ 2,058	\$ 1,395,201	704.16 acre feet	\$ 1,895	\$ 1,334,383
Pumping charges	12 months	\$ 26,000	\$ 312,000	1,530.00 acre feet	\$ 130.57	\$ 199,772
Capacity Reservation Charge (July-Dec)	954.06 acre feet	\$ 109.00	\$ 103,993	825.84 acre feet	\$ 106.00	\$ 87,539
Capacity Reservation Charge (Jan-June)	677.94 acre feet	\$ 100.00	\$ 67,794	704.16 acre feet	\$ 109.00	\$ 76,753
Ready to Serve Charge (July-Dec)	954.06 acre feet	\$ 125.00	\$ 119,258	825.84 acre feet	\$ 114.00	\$ 94,146
Ready to Serve Charge (Jan-June)	677.94 acre feet	\$ 131.00	\$ 88,810	704.16 acre feet	\$ 125.00	\$ 88,020
Flow penalties	12 months	\$ 500	\$ 6,000	12 months	\$ 500	\$ 6,000
Total			\$ 3,900,997			\$ 3,315,316

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

[6] No VRSD Contract Services are anticipated for Potable Water during FY2026.

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

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2026 BUDGET SUMMARY

POTABLE WATER

COMMENTS

- [7] FY2026 Professional Services are primarily comprised of \$100K for emergency repairs, \$95K for Aqua-Metric, \$53.5K for equipment repair, replacement, and maintenance, \$35K for an as-needed engineering consultant, and \$17K for water quality analysis.
- [8] FY2026 includes \$327.3K 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 \$91K for bill printing and postage and \$1.5K for water conservation rebates.
- [13] Utilities are comprised of electricity, trash, and telephone and communications services.
- [14] Permits, Licenses, & Fees for FY2026 includes \$70K for Paymentus credit card service fees, \$36K for the State Water Resources Control Board, and \$1.5K for the Air Pollution Control District.
- [15] For a detailed breakdown of debt service, see Page 49.
- [16] Overhead cost allocation is the Potable Water Division's share of TWSD's own administrative overhead.
- [17]

Summary of FY 2026 Capital Projects	
Description	Potable Water
1"+ OMNI Meter Replacements	\$167,000
3/4" & 1" iPERL Meter Replacements	\$34,000
Deerhill Operations Center Upgrades	\$141,591
Lindero Pump Station Generator	\$75,000
Potable Water Pipeline Rehabilitation	\$1,516,000
Reservoir Recoating (Design and Construction)	\$200,000
Utility Truck Replacement	\$20,000
FY 2026 Capital Projects Estimated Total	\$2,153,591

RECYCLED WATER

Pages 29-32



TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
RECYCLED WATER

Description	Actual FY 2022 Yearend	Actual FY 2023 Yearend	Actual FY 2024 Yearend	Adjusted FY 2025 Budget	Estimated FY 2025 Yearend	Adopted FY 2026 Budget
Operating revenues:						
Fees, sales	\$ 2,511,500	\$ 2,269,662	\$ 1,889,286	\$ 2,375,798	\$ 2,381,148	\$ 2,628,226 [1]
Service charges	275,593	265,757	271,081	276,507	276,507	317,362 [2]
Rental revenue - Cell Towers	-	-	-	-	-	-
Penalty revenue	10,657	12,432	1,158	12,152	10,937	11,000
Other revenue	-	-	25	-	-	-
Total operating revenues	2,797,750	2,547,851	2,161,550	2,664,457	2,668,592	2,956,588
Operating expenses:						
Salary & Employee Benefits	-	124,096	113,250	199,543	87,805	117,776 [3]
Recycled water purchase	592,939	686,911	525,550	792,274	779,336	935,777 [4]
VRSD contract services - Operations	173,311.16	10,868.01	-	-	-	- [5]
VRSD contract services -Administration	-	-	-	-	-	-
Operating materials and supplies	-	7,352	2,507	3,000	2,908	19,130
Professional services	3,372	7,864	26,185	53,574	29,859	18,315 [6]
Insurance	27,094	30,685	46,605	67,200	62,802	68,000 [7]
Board member fees and reimbursable expenses	-	496	2,075	-	2,479	-
Membership and dues	1,129	1,313	1,528	1,700	1,977	1,700 [8]
Conference and seminars	-	-	540	700	418	-
Management and administrative	2,478	10,934	8,613	15,200	9,695	5,700 [9]
Utilities	64,799	51,871	69,009	98,050	51,819	57,200 [10]
Bank service charges	-	-	-	-	-	-
Permits, licenses and fees	(7,136)	272	49	-	711	-
Total operating expenses	857,986	932,661	795,912	1,231,241	1,029,807	1,223,599
Operating income(loss) before depreciation	1,939,764	1,615,189	1,365,638	1,433,216	1,638,785	1,732,990
Depreciation and amortization	394,199	398,804	410,261	410,000	413,713	411,890
Operating income(loss)	1,545,564	1,216,385	955,378	1,023,216	1,225,072	1,321,100
Non-operating revenues(expenses):						
Interest and investment earnings	-	111,214	173,255	-	237,159	197,633
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(394,536)	(237,486)	(224,133)	(209,059)	(153,847)	(184,784) [11]
O&M contributions to joint venture	-	-	-	-	-	-
Overhead cost allocation	(47,057)	(360,914)	(295,773)	(262,635)	(243,503)	(322,417) [12]
Other, net	-	-	118	-	3,422	-
Total non-operating revenues(expenses)	(441,593)	(487,185)	(346,533)	(471,694)	(156,768)	(309,568)
Change in net assets before capital expenses	\$ 1,103,971	\$ 729,200	\$ 608,845	\$ 551,522	\$ 1,068,304	\$ 1,011,532
Capital expenses	-	-	332,454	421,176	-	830,921 [13]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	332,454	421,176	-	830,921
Change in net assets	\$ 1,103,971	\$ 729,200	\$ 276,391	\$ 130,346	\$ 1,068,304	\$ 180,611

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2026 BUDGET SUMMARY
RECYCLED WATER

COMMENTS

[1] Estimated recycled water sales for FY2026 include increases proposed to go into effect on July 1, 2025, in accordance with Ordinance No. TSD-450, and increases set to go into effect on January 1, 2026, in accordance with percentage increase to the Calleguas Municipal Water District's wholesale supply rate for potable water:

Estimated TWSD Wholesale Sales in Acre Feet [AF]								
Wholesale	Adopted FY 2026 Budget				Adopted FY 2025 Budget			
	AF	HCF	\$/AF	Extension	AF	HCF	\$/AF	Extension
Jul-Dec	291,323	126,900	\$1,516.00	\$441,646	231,581	100,877	\$1,384.00	\$320,508
Jan-Jun	95,469	41,586	\$1,646.40	\$157,180	174,378	75,959	\$1,516.00	\$264,357
Total	386.79	168,487		\$598,826	405.96	176,836		\$584,865

Estimated TWSD Retail Sales [HCF] to Oak Park and Lake Sherwood								
Retail	Adopted FY 2026 Budget				Adopted FY 2025 Budget			
	AF	HCF	\$/HCF	Extension	AF	HCF	\$/HCF	Extension
Jul-Dec	418.59	182,338	\$7.09	\$1,292,778	361.01	157,255	\$6.67	\$1,048,891
Jan-Jun	219.62	95,665	\$7.70	\$736,622	233.04	101,511	\$7.31	\$742,042
Total	638.21	278,003		\$2,029,400	594.04	258,765		\$1,790,934

[2] Recycled Water Meter Service Charges:

Meter Size	Adopted FY2026 Budget			Adopted FY2025 Budget		
	Monthly Charge	Number of Meters	Extension	Monthly Charge	Number of Meters	Extension
2"	\$ 172.36	99	\$ 204,763.68	\$ 167.11	99	\$ 198,526.68
3"	\$ 375.41	2	\$ 9,009.84	\$ 313.31	2	\$ 7,519.44
4"	\$ 674.63	4	\$ 32,382.24	\$ 522.16	4	\$ 25,063.68
6"	\$ 1,444.08	1	\$ 17,328.96	\$ 1,044.22	1	\$ 12,530.64
10"	\$ 4,489.80	1	\$ 53,877.60	\$ 2,738.91	1	\$ 32,866.92
		107	\$ 317,362.32		107	\$ 276,507.36

[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 2026 Budget			Adopted FY 2025 Budget		
	AF	\$/AF	Extension	AF	\$/AF	Extension
Jul-Dec	616.55	\$873.47	\$538,535.30	601.51	\$758.01	\$455,950.03
Jan-Jun	454.79	\$873.47	\$397,241.90	443.69	\$758.01	\$336,324.20
Total (AF)	1,071.33		\$935,777.20	1,045.20		\$792,274.24

[5] No VRSD Contract Services are anticipated for Recycled Water during FY2026.

[6] Professional Services are primarily comprised of \$12.5K for equipment repair, replacement, and maintenance, and \$2.2K for Aqua-Metric.

[7] FY2026 includes \$68K for property insurance.

[8] Memberships and Dues includes WateReuse.

[9] Management & Administrative includes \$5.7K 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 2026 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 2026 Capital Projects	
Description	Recycled Water
<i>Triunfo Water & Sanitation District</i>	
1"+ OMNI Meter Replacements	\$103,000
Deerhill Operations Center Upgrades	\$41,107
Recycled Water Reservoir Security Improvements (Savoy)	\$58,670
Recycled Water Storage & Distribution System	\$100,000
Utility Truck Replacement	\$6,000
<i>Triunfo Water & Sanitation District Subtotal</i>	<i>\$308,777</i>
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>	
Recycled Water Tank Rehabilitation - Indian Hills	\$433,944
Upgrade Wireless Communications Backhaul System	\$88,200
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal</i>	<i>\$522,144</i>
FY 2026 Capital Projects Estimated Total	\$830,921

Joint Powers Authority related capital improvement projects are identified and discussed in the attached *Las Virgenes - Triunfo JPA Fiscal Year 2025-2026 Budget Addendum* (Pages 124-125).

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TRIUNFO WATER & SANITATION DISTRICT

Salaries & Employee Benefits

Fiscal Year 2025-2026

Position	Wages	Auto Allowance	FICA/Medicare	STD/LTD	Life Insurance	Cafeteria Plan	401(a) Retirement Plan	Standby	Overtime	EAP	Annual Leave Buyout	Annual Leave Accrual	Total
Accountant	\$122,526		\$11,823	\$895	\$265	\$26,400	\$20,217			\$40			\$182,166
Accounting Technician	\$348,495		\$31,077	\$3,581	\$1,062	\$105,600	\$57,502			\$160			\$547,477
Administrative Program Manager	\$186,216		\$14,361	\$895	\$265	\$26,400	\$34,450			\$40			\$262,627
Clerk of the Board	\$128,394		\$10,439	\$895	\$265	\$26,400	\$21,185			\$40			\$187,618
Director of Finance	\$256,447	\$4,800	\$15,465	\$895	\$265	\$26,400	\$47,443			\$40			\$351,755
Engineering Program Manager	\$225,089	\$4,800	\$15,127	\$895	\$265	\$26,400	\$41,641			\$40			\$314,257
Environmental Resources Analyst	\$128,652		\$11,371	\$895	\$266	\$26,400	\$21,227			\$39			\$188,850
General Manager	\$327,299	\$4,800	\$17,372	\$895	\$265	\$26,400	\$60,550			\$40			\$437,621
Operations Manager	\$221,529		\$14,605	\$895	\$266	\$26,400	\$40,983			\$39			\$304,717
Public Information Officer	\$133,017		\$10,905	\$895	\$265	\$26,400	\$21,948			\$40			\$193,470
Sr. Electrical/Instrumentation Tech	\$113,669		\$9,483	\$895	\$266	\$26,400	\$18,756			\$39			\$169,508
WWW Operations Supervisor	\$148,932		\$13,582	\$895	\$266	\$26,400	\$24,574			\$39			\$214,688
WWW Worker	\$480,910		\$44,686	\$4,475	\$1,330	\$132,000	\$67,859			\$195			\$731,455
Operations Employees								\$21,275	\$11,262		\$83,818	\$25,000	\$32,537
All Employees													\$108,818
Total	\$2,821,175	\$14,400	\$220,296	\$17,901	\$5,311	\$528,000	\$478,335	\$21,275	\$11,262	\$791	\$83,818	\$25,000	\$4,227,564

TRIUNFO WATER & SANITATION DISTRICT

Classification Plan

Fiscal Year 2025-2026

Position	Full-Time Equivalent Positions					* Approximate Annual Salary
	FY 2024-2025			FY 2025-2026		
	Allocations	Mid Year Adjustments	Amended	Additions/Deletions	Allocations	
Accountant	1.00	0.00	1.00	0.00	1.00	\$96,731 - \$125,751
Accounting Technician	4.00	0.00	4.00	0.00	4.00	\$75,791 - \$98,529
Administrative Program Manager	1.00	0.00	1.00	0.00	1.00	\$146,479 - \$186,217
Clerk of the Board	0.80	0.00	0.80	0.00	0.80	\$123,456 - \$160,493
Director of Finance	1.00	0.00	1.00	0.00	1.00	\$197,267 - \$256,447
Engineering Program Manager	1.00	0.00	1.00	0.00	1.00	\$174,873 - \$225,089
Environmental Resources Analyst	1.00	0.00	1.00	0.00	1.00	\$101,568 - \$132,038
General Manager	1.00	0.00	1.00	0.00	1.00	\$251,768 - \$327,299
Operations Manager	1.00	0.00	1.00	0.00	1.00	\$170,406 - \$221,528
Public Information Officer	0.80	0.00	0.80	0.00	0.80	\$129,629 - \$168,518
Senior Electrical/Instrumentation Technician	1.00	0.00	1.00	0.00	1.00	\$106,617 - \$130,141
WWW Operations Supervisor	1.00	0.00	1.00	0.00	1.00	\$117,577 - \$152,851
WWW Worker	5.00	0.00	5.00	0.00	5.00	\$83,560 - \$108,628
TOTAL ALLOCATIONS	19.60	0.00	19.60	0.00	19.60	

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

TRAINEES: Approval from the General Manager is required before initiating a trainee position. Upon recommendation of the Department Manager, and with prior approval of the Finance Director, persons may be appointed in a trainee capacity, either on a permanent or temporary basis, to any position included in this Classification Plan. Trainees will be compensated in a salary range equivalent to ten (10) to twenty (20) percent lower than the minimum salary authorized herein at the determination of the Finance Director and approval of the General Manager.

TRIUNFO WATER & SANITATION DISTRICT

Professional Services Fiscal Year 2025-2026

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)	\$23,000				\$23,000
Attorney Services Total	\$73,000	\$0	\$0	\$0	\$73,000
Check Scanner Annual Maint & Software License	\$2,500				\$2,500
Cla-Val Maintenance			\$12,000	\$2,000	\$14,000
Generator Repairs		\$1,750	\$1,000		\$2,750
Motor Controls		\$13,000	\$14,000	\$4,000	\$31,000
Motor Rebuilds and Replacements		\$18,200	\$14,000	\$4,000	\$36,200
Pump/Motor Repairs		\$10,000	\$8,000	\$2,000	\$20,000
Vehicle Maintenance	\$600	\$16,000	\$4,500	\$500	\$21,600
Misc. Maintenance	\$300				\$300
Equipment Repairs/Maintenance Total	\$3,400	\$58,950	\$53,500	\$12,500	\$128,350
Aqua-Metric Annual Support/Fee			\$90,000	\$2,000	\$92,000
Aqua-Metric Sales Company (Sensus Analytics)			\$5,000	\$200	\$5,200
Asset Management (ESRI & iWater/InfraMAP)		\$3,300	\$2,500	\$700	\$6,500
Central Square-GP Diamond Software Annual Fee	\$9,500				\$9,500
Fifth Asset Inc., dba Debt Book	\$16,500				\$16,500
Firewall (Western NRG)		\$2,000	\$400	\$100	\$2,500
Fiserv, Innovyze, Western NRG, etc. (GASB96)			\$6,500		\$6,500
FTI - Barracuda, Datto, Fortigate	\$15,000				\$15,000
FTI - Datto SaaS Backup	\$1,200				\$1,200
FTI - Info Tech Svcs Including Labor & IT Minor Equip As Needed	\$20,000				\$20,000
FTI - Microsoft 365 Business Premium	\$5,280				\$5,280
FTI - Netcare Priority	\$35,000				\$35,000
GP - Diamond software consultant (Enavate & D. Greenman)	\$20,000				\$20,000
Granicus	\$7,300				\$7,300
Paymentus - Change TLA from VRSD to TSD			\$5,000		\$5,000
SCADA (Rockwell)		\$1,700	\$1,400	\$400	\$3,500
Videographer at TWSD Board Meetings	\$11,880				\$11,880
Zoom, Thinking1, Techsmith, Cloudflare, etc. (GASB96)	\$4,000				\$4,000
IT Total	\$145,660	\$7,000	\$110,800	\$3,400	\$266,860
Water Quality Analysis (Fruit Growers Lab)		\$3,000	\$17,000		\$20,000
Lab Services Total	\$0	\$3,000	\$17,000	\$0	\$20,000
Oak Park High School	\$500				\$500
Rotary Club	\$1,300				\$1,300
Searle PIO Annual Contract	\$50,000				\$50,000
Searle Creative (Additional Photography, Videography, and Outreach Services)	\$50,000				\$50,000
The Acorn	\$2,000				\$2,000
Other	\$650				\$650
Marketing and Advertising Total	\$104,450	\$0	\$0	\$0	\$104,450
CCTV (Downstream)		\$60,000			\$60,000
CHP (Accident Reports)			\$200		\$200
Cintas Corp (Uniforms (Cintas))		\$3,950	\$1,900	\$650	\$6,500
Dig Alert (811)		\$1,200	\$600	\$200	\$2,000
Emergency Repairs (Sam Hill)		\$20,000	\$100,000		\$120,000
Fire Extinguisher Servicing	\$1,000				\$1,000
Odor Control (Evoqua)		\$14,000			\$14,000
Safety Consulting		\$1,000	\$1,000		\$2,000
Security (Dial)		\$400	\$2,700	\$100	\$3,200
Weed Abatement (Atmore)			\$4,500	\$500	\$5,000
Welding		\$1,000	\$1,000		\$2,000
Operating Services Total	\$1,000	\$101,550	\$111,900	\$1,450	\$215,900
Equipment Rental		\$2,500	\$2,000	\$500	\$5,000
Operating Supplies Total	\$0	\$2,500	\$2,000	\$500	\$5,000
As-Needed Engineering Consultant		\$35,000	\$35,000		\$70,000
As-Needed Inspection Consultant		\$35,000			\$35,000
County Assessor Data File	\$500				\$500
Greenshades	\$8,000				\$8,000
Yag Prajapati (FY2026)	\$30,000				\$30,000
Outside Contracted Services Total	\$38,500	\$70,000	\$35,000	\$0	\$143,500
DKF Solutions for Training Link	\$3,243	\$1,327	\$1,061	\$265	\$5,897
Hearing Tests		\$600	\$400	\$200	\$1,200
Water Loss Reporting			\$2,000		\$2,000
Water Quality Reporting (Gemini)			\$9,000		\$9,000
Other Professional Services Total	\$3,243	\$1,927	\$12,461	\$465	\$18,097
Total	\$404,253	\$244,927	\$342,661	\$18,315	\$1,010,157

TRIUNFO WATER & SANITATION DISTRICT
Insurance
Fiscal Year 2025-2026

Item Description	Admin	WW	PW	RW	Total
Alliant Motor Vehicle Program	\$7,000				\$7,000
Cal Mutual/JPRIMA (T&W/Assured Partners)		\$29,750	\$327,250	\$68,000	\$425,000
CSRMA Pooled Liability Insurance	\$196,711				\$196,711
Workers Compensation Coverage	\$100,000				\$100,000
Total	\$303,711	\$29,750	\$327,250	\$68,000	\$728,711

TRIUNFO WATER & SANITATION DISTRICT

Board Member Fees & Expenses

Fiscal Year 2025-2026

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 3 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	\$750				\$750
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	\$5,050	\$34,902	\$16,608	\$0	\$56,560
Elected Benefit Cost/Medicare/FICA deferred	\$4,284	\$918	\$153		\$5,355
FICA/Medicare - Board Member Total	\$4,284	\$918	\$153	\$0	\$5,355
Misc. Board Member Expense	\$1,800				\$1,800
Misc. Board Member Expenses Total	\$1,800	\$0	\$0	\$0	\$1,800
Total	\$41,494	\$42,420	\$18,081	\$0	\$101,995

TRIUNFO WATER & SANITATION DISTRICT
Memberships & Dues
Fiscal Year 2025-2026

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	\$8,000				\$8,000
VCSDA Dues	\$150				\$150
Water Re-Use dues				\$1,500	\$1,500
Miscellaneous Membership Dues	\$1,500	\$1,000	\$800	\$200	\$3,500
Total	\$20,700	\$19,000	\$30,855	\$1,700	\$72,255

TRIUNFO WATER & SANITATION DISTRICT
 Staff Conferences & Seminars
 Fiscal Year 2025-2026

Item Description	Admin	WW	PW	RW	Total
HR Training	\$2,200				\$2,200
Risk Management Training	\$1,000				\$1,000
Training/Certificates - Conferences		\$1,500	\$1,000		\$2,500
Training/Certificates - Reimbursements		\$1,200	\$300		\$1,500
Training/Conferences	\$5,000				\$5,000
Grand Total	\$8,200	\$2,700	\$1,300	\$0	\$12,200

TRIUNFO WATER & SANITATION DISTRICT
Management & Administrative
Fiscal Year 2025-2026

Item Description	Admin	WW	PW	RW	Total
370 N. Westlake - \$16,713/mo (July 2025 - August 2025)	\$33,426				\$33,426
370 N. Westlake - \$0 (September 2025)	\$0				\$0
370 N. Westlake - \$17,214/mo (October 2025 - June 2026)	\$154,926				\$154,926
370 N. Westlake - Common Area Expenses	\$12,000				\$12,000
Building Lease Total	\$200,352	\$0	\$0	\$0	\$200,352
Cell Phones	\$1,000				\$1,000
iPads	\$2,000				\$2,000
Computer Equipment Total	\$3,000	\$0	\$0	\$0	\$3,000
Admin Office Hot/Cold Water System	\$600				\$600
Document Processing			\$1,000		\$1,000
Fuel	\$1,000				\$1,000
General Admin Expenses			\$1,000		\$1,000
Oak Park Office Hot/Cold Water System	\$600				\$600
Office supplies	\$7,000				\$7,000
Offsite storage (Access)	\$2,000				\$2,000
Printing usage/maintenance	\$5,400				\$5,400
Shipping	\$500				\$500
Shredding service	\$1,200				\$1,200
General Administrative Expense Total	\$18,300	\$0	\$2,000	\$0	\$20,300
ACFR Application Fee	\$460				\$460
Tax Collector's Fee for WW Segment (Tax Rolls) (\$19.38M @ 0.25%)		\$48,450			\$48,450
Tax Collector's Special Assessment Fee		\$5,000			\$5,000
Water Conservation Rebates			\$1,500		\$1,500
Misc Payments Total	\$460	\$53,450	\$1,500	\$0	\$55,410
Mail Manager-Postage			\$40,000		\$40,000
Postage				\$1,200	\$1,200
UPS Store (Meter Warranties)			\$500		\$500
Postage Total	\$0	\$0	\$40,500	\$1,200	\$41,700
Mail Mgr - Billing Inserts			\$6,000		\$6,000
Mail Mgr Billing & Mailing			\$40,000	\$1,500	\$41,500
Printing - Billing inserts			\$5,000		\$5,000
Printing & Binding				\$3,000	\$3,000
Printing & Binding Total	\$0	\$0	\$51,000	\$4,500	\$55,500
Copiers-Good Suite Maintenance	\$7,500				\$7,500
Postage meter lease-FP Mailing Solutions	\$1,000				\$1,000
Rents and Leases Equipment Total	\$8,500	\$0	\$0	\$0	\$8,500
Total	\$230,612	\$53,450	\$95,000	\$5,700	\$384,762

TRIUNFO WATER & SANITATION DISTRICT
Utilities
Fiscal Year 2025-2026

Item Description	Admin	WW	PW	RW	Total
ATT FirstNet IPADS & Cell Phones	\$10,000				\$10,000
Electricity - Pumping Charge				\$55,000	\$55,000
SCADA (Verizon Wireless)		\$2,200	\$650	\$1,700	\$4,550
SCADA Comms - not cell phones (AT&T)		\$3,800	\$4,450	\$300	\$8,550
SCADA Comms (Frontier)		\$5,000	\$800	\$200	\$6,000
SCE Electricity		\$35,000	\$115,000		\$150,000
Telephone		\$16,000	\$8,600		\$24,600
Telephone/Data network	\$1,000				\$1,000
Toll free telephone number (800), U Verse, SCADA, etc.			\$8,600		\$8,600
Trash (Waste Management)		\$1,100	\$1,100		\$2,200
Total	\$11,000	\$63,100	\$139,200	\$57,200	\$270,500

TRIUNFO WATER & SANITATION DISTRICT
 Permits, Licenses, and Fees
 Fiscal Year 2025-2026

Item Description	Admin	WW	PW	RW	Total
APCD		\$3,000	\$1,500		\$4,500
County of Ventura (Water Services)		\$500			\$500
LA County Public Works for Sewage Disposal		\$35,000			\$35,000
LAFCO Annual Fee	\$20,000				\$20,000
Paymentus Fees			\$70,000		\$70,000
SWRCB		\$4,000	\$36,000		\$40,000
Tillman Capital Portion of ASSCS (City of LA)		\$16,700			\$16,700
TWSD Flow to Tillman Plant O&M (City of LA)		\$108,400			\$108,400
US Bank fees	\$6,500				\$6,500
Miscellaneous Permits/Fees	\$3,000				\$3,000
Total	\$29,500	\$167,600	\$107,500	\$0	\$304,600

TRIUNFO WATER & SANITATION DISTRICT

Capital Expenses

Fiscal Year 2025-2026

Summary of FY 2026 Capital Projects				
Description	Administration	Wastewater	Potable Water	Recycled Water
<i>Triunfo Water & Sanitation District</i>				
1"+ OMNI Meter Replacements			\$167,000	\$103,000
3/4" & 1" iPERL Meter Replacements			\$34,000	
Deerhill Operations Center Upgrades		\$274,047	\$141,591	\$41,107
Financial and Utilities Software	\$200,000			
IT - Computer Purchases	\$35,000			
IT - Exchange Migration to Microsoft 365	\$16,200			
Lindero Pump Station Generator			\$75,000	
Potable Water Pipeline Rehabilitation			\$1,516,000	
Recycled Water Reservoir Security Improvements (Savoy)				\$58,670
Recycled Water Storage & Distribution System				\$100,000
Reservoir Recoating (Design and Construction)			\$200,000	
Utility Truck Replacement		\$39,000	\$20,000	\$6,000
Wastewater Conveyance System Pipeline Rehabilitation		\$900,000		
<i>Triunfo Water & Sanitation District Subtotal</i>	\$251,200	\$1,213,047	\$2,153,591	\$308,777
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>				
Centrate Tank Inspection and Rehabilitation Assessment		\$14,700		
New RAS Wet Well and Pumps		\$434,003		
Pure Water Project		\$24,374,389		
Rancho Dewatering-Reactor Building Patio Cover		\$21,344		
Rancho Metering Bin Replacement		\$40,425		
Rancho Reliability Improvements		\$85,407		
Recycled Water Tank Rehabilitation - Indian Hills				\$433,944
SCADA System Communication Upgrades		\$101,548		
Tapia Air Line Repair		\$12,660		
Tapia and Rancho Fire Alarm Replacement		\$2,940		
Tapia Bisulfite Line Replacement		\$76,646		
Tapia Flow Equalization		\$244,902		
Tapia Generator Replacement		\$44,100		
Tapia Group Seating		\$58,212		
Tapia Influent Pump Replacement		\$32,340		
Tapia Primary Clarifiers Rehabilitation		\$538,461		
Tapia Secondary Clarifier Rehabilitation		\$970,200		
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement		\$93,915		
Tapia Water Reclamation Facility Improvements		\$38,808		
Upgrade Wireless Communications Backhaul System				\$88,200
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal</i>	\$0	\$27,185,000	\$0	\$522,144
FY 2026 Capital Projects Estimated Total	\$251,200	\$28,398,047	\$2,153,591	\$830,921



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
FISCAL YEAR 2026 BUDGET SUMMARY
RESERVE ANALYSIS

Description	Actual FY 2023 Yearend	Actual FY 2024 Budget	Adjusted FY 2025 Budget	Estimated FY 2025 Yearend	Adopted FY 2026 Budget	
WASTEWATER DIVISION						
Restricted reserves:						
<i>Customer Deposits Fund</i>	678,950	692,550	692,550	692,550	639,200	[1]
Total restricted reserves	678,950	692,550	692,550	692,550	639,200	
Designated reserves:						
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	4,134,137	9,949,009	6,895,369	10,156,517	4,483,180	[1] [2]
<i>PWP Pay-Go</i>	-	-	6,000,000	6,000,000	16,000,000	[2]
<i>Operating Fund</i>	4,460,591	4,460,591	2,212,264	2,745,012	3,062,615	[3]
<i>Rate Stabilization</i>	4,998,007	5,680,195	4,514,298	4,557,782	4,845,418	[3]
Total assigned reserves	13,592,735	20,089,795	19,621,931	23,459,311	28,391,213	
Total reserve level balance	\$ 14,271,685	\$ 20,782,345	\$ 20,314,481	\$ 24,151,861	\$ 29,030,413	
POTABLE WATER DIVISION						
Restricted reserves:						
<i>Debt Service Reserve Funds</i>	-	-	-	-	-	
<i>Customer Deposits Fund</i>	75,172	52,315	52,315	52,315	61,525	[1]
Total restricted reserves	75,172	52,315	52,315	52,315	61,525	
Designated reserves:						
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	2,827,641	6,494,934	7,648,174	9,976,043	10,615,385	[1] [5]
<i>Operating Fund</i>	2,293,241	2,425,807	2,717,589	2,665,695	2,970,219	[4]
<i>Debt Service Reserve Fund</i>	1,535,721	743,768	740,805	740,805	740,250	[1]
<i>Rate Stabilization</i>	4,641,868	4,558,860	4,590,546	5,151,953	4,804,098	[4]
Total assigned reserves	11,298,471	14,223,369	15,697,114	18,534,496	19,129,952	
Total reserve level balance	\$ 11,373,643	\$ 14,275,684	\$ 15,749,429	\$ 18,586,811	\$ 19,191,477	
RECYCLED WATER DIVISION						
Designated reserves:						
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	502,477	2,482,517	1,915,882	2,833,843	2,566,103	[1] [5]
<i>Operating Fund</i>	981,470	397,123	615,620	636,655	773,008	[4]
<i>Debt Service Reserve Fund</i>	1,993,933	991,122	995,349	995,349	991,499	[1]
<i>Rate Stabilization</i>	1,591,824	1,081,352	1,187,899	1,190,574	1,314,113	[4]
Total assigned reserves	5,069,704	4,952,114	4,714,750	5,656,421	5,644,723	
Total reserve level balance	\$ 5,069,704	\$ 4,952,114	\$ 4,714,750	\$ 5,656,421	\$ 5,644,723	
CONSOLIDATED						
Restricted reserves:						
<i>Debt Service Reserve Funds</i>	-	-	-	-	-	
<i>Customer Deposits Fund</i>	754,122	744,865	744,865	744,865	700,725	
Total restricted reserves	754,122	744,865	744,865	744,865	700,725	
Designated reserves:						
<i>Capital Improvement and Capital Replacement Reserves Fund</i>	7,464,255	18,926,460	16,459,425	22,966,403	17,664,668	
<i>PWP Pay-Go</i>	-	-	6,000,000	6,000,000	16,000,000	
<i>Operating Fund</i>	7,735,302	7,283,521	5,545,473	6,047,362	6,805,842	
<i>Debt Service Reserve Fund</i>	3,529,654	1,734,890	1,736,154	1,736,154	1,731,749	
<i>Rate Stabilization</i>	11,231,699	11,320,407	10,292,743	10,900,309	10,963,629	
Total assigned reserves	29,960,910	39,265,278	40,033,795	47,650,228	53,165,888	
Total reserve level balance	\$ 30,715,032	\$ 40,010,143	\$ 40,778,660	\$ 48,395,093	\$ 53,866,613	

[1] Meets Recommended Reserve FY2026.
[2] Capital Improvement Funds include TWSD, JPA and PWP PayGo. (Pure Water Project grants and loans are not included.)
[3] ~ 3-5 Months in Reserves for FY2025, respectively; Recommended 3 to 6 Months
[4] ~6-8 Months in Reserves for FY2025; Recommended 3 to 6 Months
[5] Additional funds were designated for future CIPs.

TRIUNFO WATER & SANITATION DISTRICT

Debt Service

Fiscal Year 2025-2026

	Potable Water <i>Loan #2222906</i>	Potable Water (97.73%) <i>Loan #2222906</i>	Recycled Water (2.27%) <i>Loan #2222906</i>	Recycled Water <i>Loan #5670425917</i>	Recycled Water (Taxable) <i>Loan #5670426117</i>	Combined Loan Amount
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, 2025	\$3,046,000	\$769,134	\$17,867	\$3,823,000	\$2,360,000	\$10,016,001
Principal Payment through June 30, 2026	483,000	\$187,642	\$4,358	506,000	301,000	\$1,482,000
Interest Payment through June 30, 2026	\$57,330	\$12,278	\$285	\$94,261	\$90,238	\$254,392
Balance Due as of June 30, 2026	\$2,563,000	\$581,493	\$13,508	\$3,317,000	\$2,059,000	\$8,534,001

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

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**FISCAL YEARS
2024-25 / 2025-26**

**Las Virgenes-Triunfo
Joint Powers Authority**

Adopted Biennial Budget



**Las Virgenes – Triunfo
Joint Powers Authority
Fiscal Year 2024-25
And
Fiscal Year 2025-26**


Las Virgenes Municipal Water District

Jay Lewitt - Chair
Gary Burns
Charles Caspary
Andy Coradeschi
Leonard Polan
David Pedersen – General Manager

Triunfo Water & Sanitation District

James Wall - Vice Chair
Carl Jarecky
Jane Nye
Leon Shapiro
Raymond Tjulander
Mark Norris – General Manager

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



DATE: June 3, 2024
TO: Las Virgenes-Triunfo Joint Powers Authority (JPA) Board of Directors

Presented to the Board is the Fiscal Year 2024-25 JPA Budget for adoption, and the Fiscal Years 2024-26 JPA Budget Plan for approval. The proposed Fiscal Year 2024-25 Operating Budget of \$26.4 million represents a net increase of 5.0% over the adopted Fiscal Year 2023-24 Operating Budget, and the proposed Fiscal Year 2025-26 Operating Budget of \$26.7 million represents an increase of 11.1% over the proposed Fiscal Year 2024-25 Operating Budget. Labor costs represent the largest component of the increase to the operating budgets. Capital appropriations of \$62.1 million in Fiscal Year 2024-25 and \$94.2 million in Fiscal Year 2025-26 will provide resources necessary for the Pure Water Project Las Virgenes-Triunfo, as well as necessary facility maintenance and rehabilitation to ensure continued delivery of high-quality service. The increases in capital investment defray some of the increases from labor and other general and administrative (G&A) costs that would have otherwise been allocated to the operating budget.

During Fiscal Years 2024-26, the JPA will continue efforts to maximize its use of recycled water, reduce discharges to Malibu Creek, achieve long-term compliance with environmental regulations and renew aging infrastructure. The proposed budget addresses these and other key JPA priorities to ensure the continued delivery of high-quality services to its customers. The following key issues and initiatives are among those addressed in the budget:

Pure Water Project Las Virgenes-Triunfo

On August 1, 2016, the JPA Board selected indirect potable reuse using Las Virgenes Reservoir as the preferred alternative to comply with future nutrient loading limitations for Malibu Creek and to maximize the JPA's beneficial use of recycled water. Subsequently, the effort was renamed the Pure Water Project Las Virgenes-Triunfo. During Fiscal Year 2022-23, the JPA began operation of the Pure Water Demonstration Project. During that same period, the JPA engaged a firm to provide owner's advisor/program management services to the JPA for the Pure Water Project Las Virgenes-Triunfo. During Fiscal Year 2023-24, the District developed design criteria for the project, certified the Programmatic Environmental Impact Report, engaged in public outreach activities, and awarded a Phase 1 progressive design-build contract for the project.

In the next two-year budget cycle, the JPA will continue to develop the project and move towards construction. The remainder of 2024 will include securing grant funding and low-interest loans for the project; performing additional outreach to agencies, local tribes, and the community; completing the preliminary design of the project; obtaining regulatory approvals and permits for the work; and preparing to begin construction of the Advanced Water Purification Facility (AWPF) and the associated transmission lines. It is anticipated that the final design of the facility and pipelines will continue into Fiscal Year 2025-26 with the goal to start construction in 2026. The JPA will continue to pursue funding and financing opportunities throughout this period.



Investments in the Future

The Fiscal Year 2024-26 Budget Plan also includes investments in several important projects to ensure the reliability of the JPA's services to its customers in the future. The following are examples of those projects:


- > Tapia Reliability Improvements
- > 003 Discharge Point Rehabilitation
- > SCADA System Communication Upgrades

In summary, the JPA is well-positioned for the challenges in the years ahead. The JPA will continue reducing discharges to Malibu Creek, while creating a reliable, locally-sourced supply of advanced treated water for the region. The budget provides sufficient resources to ensure the JPA is dedicated to continuing delivery of high-quality, reliable services to its customers for many years to come.

Acknowledgements

This budget document represents the hard work and dedication of many employees who thoughtfully and carefully considered the resources needed to achieve the quality of services expected by customers, while remaining stewards of the JPA's funds.

Very Truly Yours,



David W. Pedersen, P.E.
Administering Agent/General Manager

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Las Virgenes - Triunfo Joint Powers Authority

Adopted Biennial Budget FY2024-25 / 2025-26



Budget

Las Virgenes - Triunfo Joint Powers Authority

BUDGET OVERVIEW

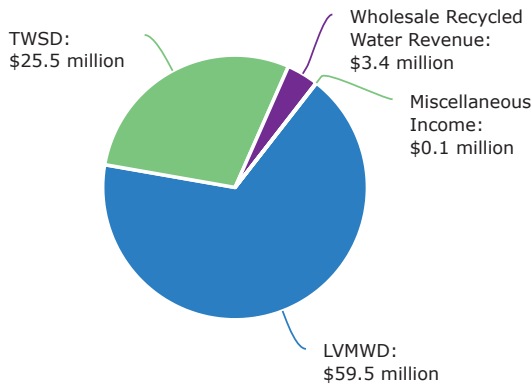
The following pages present an overview of the Fiscal Year 2024-26 Joint Powers Authority Budget created within the terms of the Joint Powers Authority agreement.

The Fiscal Year 2024-25 Proposed Budget is \$88.5 million, consisting of \$26.4 million for operations and \$62.2 million for capital improvements. The Fiscal Year 2025-26 Proposed Budget is \$121.0 million, consisting of \$26.7 million for operations and \$94.2 million for capital improvements.

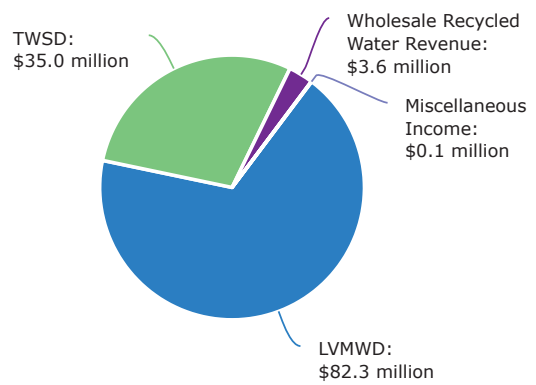
Source of Joint Powers Authority Funds

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

SOURCES OF FUNDS FY 2024-25
\$88.5 million



SOURCES OF FUNDS FY 2025-26
\$121.0 million



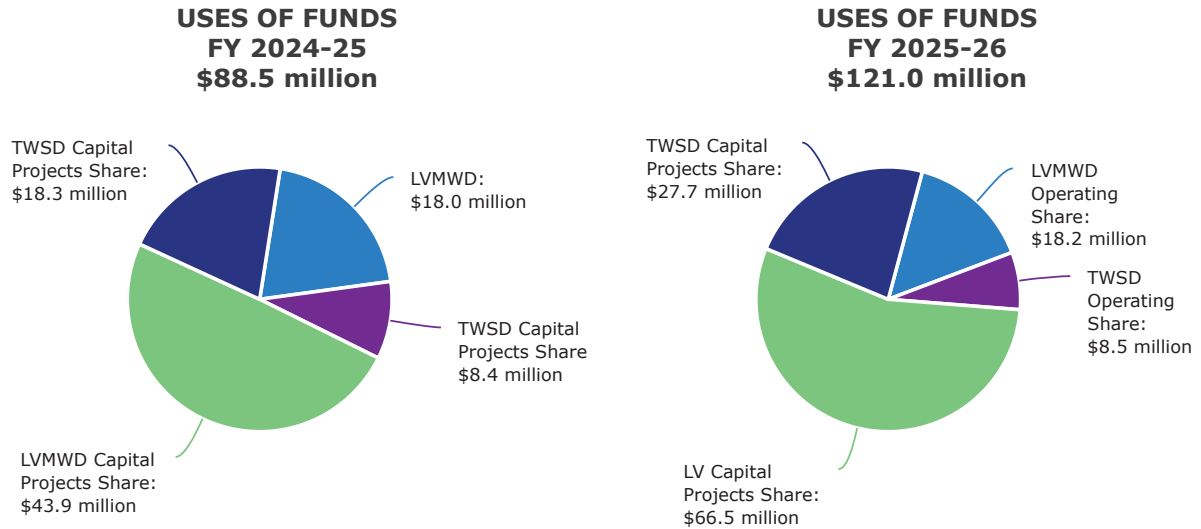
Working Capital Analysis - Sources of Funds

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Est Actual	FY 2024-25 Budget	FY 2025-26 Budget
Operating Revenue					
Recycled Water Revenue					
Las Virgenes Municipal Water District	2,256,805	2,051,967	2,051,967	2,523,025	2,609,184
Triunfo Water & Sanitation District	686,911	657,724	539,048	915,676	1,028,074
Total Recycled Water Revenue	2,943,716	2,709,691	2,591,015	3,438,701	3,637,258
Other	52,714	65,000	54,782	55,000	55,000
Total Operating Revenue	2,996,430	2,774,691	2,645,797	3,493,701	3,692,258
Participant's Contribution					
Las Virgenes Municipal Water District					
Operations	14,641,539	15,214,782	14,599,962	15,621,402	15,734,992
Capital Projects	3,461,365	19,036,598	4,075,826	43,854,160	66,534,841
Total Las Virgenes	18,102,904	34,251,380	18,675,788	59,475,562	82,269,833
Triunfo Water & Sanitation District					
Operations	6,220,048	7,138,834	6,367,171	7,277,915	7,305,776
Capital Projects	1,441,418	7,927,422	1,697,298	18,262,214	27,707,144
Total Triunfo	7,661,466	15,066,256	8,064,469	25,540,129	35,012,920
Total Sources of Funds	28,760,800	52,092,327	29,386,054	88,509,392	120,975,011

BUDGET

Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget is \$88.5 million for FY 2024-25, and \$121.0 million for FY 2025-26 as shown below.



Fiscal Year 2024-25 budgeted net operating expenses increased by 5.1% over the Fiscal Year 2023-24 Budget; and increased by 11.8% when compared to Fiscal Year 2023-24 estimated actuals. JPA operating expenses, which had been higher than budget prior to Fiscal Year 2022, are now trending closer to budgeted levels. Fiscal Year 2025-26 budgeted net operating expenses are projected to increase by 1.3% over the Fiscal Year 2024-25 Budget which is 13.2% higher than estimated actuals for Fiscal Year 2023-24.

Working Capital Analysis - Uses of Funds

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Est Actual	FY 2024-25 Budget	FY 2025-26 Budget
Operating Expenses					
Las Virgenes Municipal Water District	16,898,344	17,266,749	16,651,929	18,144,427	18,344,176
Triunfo Water & Sanitation District	6,906,959	7,796,558	6,906,219	8,193,591	8,333,850
Total Operating Expenses	23,805,303	25,063,307	23,558,148	26,338,018	26,678,026
Capital Projects					
Las Virgenes Municipal Water District	3,461,365	19,036,598	4,075,826	43,854,160	66,534,841
Triunfo Water & Sanitation District	1,441,418	7,927,422	1,697,298	18,262,214	27,707,144
Total Capital Projects	4,902,783	26,964,020	5,773,124	62,116,374	94,241,985
Total Uses of Funds	28,708,086	52,027,327	29,331,272	88,454,392	120,920,011

Wholesale Recycled Water Rates

Wholesale price of recycled water, that is, the price that the JPA charges to its two customers — Las Virgenes Municipal Water District and Triunfo Water & Sanitation District represents the operating costs of recycled water. The July 1, 2024 rate for recycled water with pumping is \$758.01 per acre foot, an increase of \$187.70 or 32.9% over the FY 2023-24 per acre foot rate. The July 1, 2025 proposed wholesale rate for recycled water with pumping is \$873.47 per acre foot.

For FY 2024-25 wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the proposed rate of \$522.01 per acre foot is an increase of 19.9% per acre foot compared to the prior year. For FY 2025-26 wholesale recycled water delivered to the Las Virgenes Valley, the proposed rate of \$595.82 per acre foot is an increase of 35.7% per acre foot over FY 2023-24.

Allocation of General and Administrative Costs

The general and administrative costs of Las Virgenes Municipal Water District are distributed among its three enterprises (potable water, recycled water and sanitation), its capital improvement projects, and the operations of the JPA. General and administrative costs are distributed to the JPA in accordance with the Joint Powers Authority agreement.

Capital Improvement Projects

The Capital improvement projects are shown by enterprise (Recycled Water and Sanitation) and by project number. This corresponds to the classification of the funding by LVMWD and agrees with the JPA capital budget.

On-going Review of Budget and Ability to Adjust to Economic Conditions

As part of the budget process, staff provides the Board with monthly reports that reflect budget-to-actual results during the fiscal year. During Fiscal Year 2024-25 these monthly reports will be critical to assess whether or not the JPA's revenues and expenditures are in-line with budgeted projections.

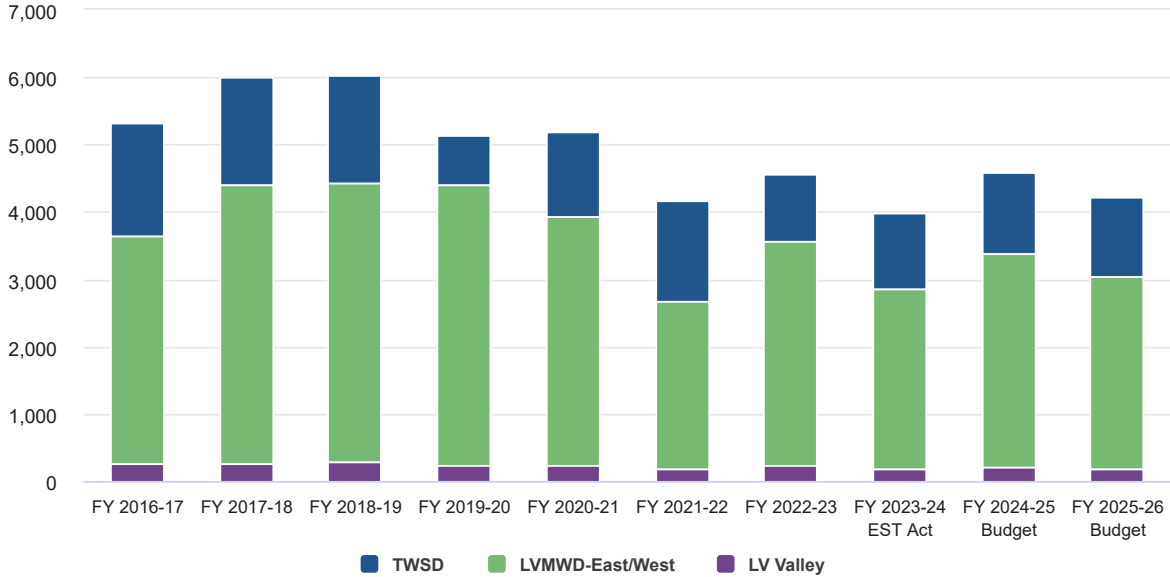
As staff continues to monitor the JPA's financial position, any proposed adjustments or budget reduction proposals will be presented to the Board with an analysis of the anticipated impacts to the organization and its customers, both in the near and long-terms. This approach will support the Board to adapt the JPA's response to the most current financial conditions, while minimizing the impact on the essential services provided to customers.



BUDGET

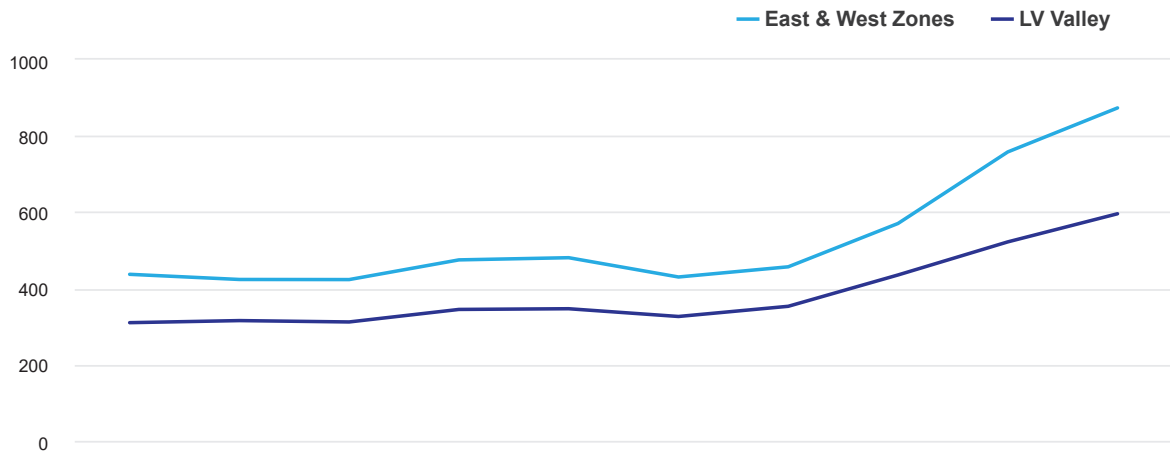
Annual Wholesale Recycled Water Sales

(Acre Feet)



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 Est Actual	FY 2024-25 Budget	FY 2025-26 Budget
TWSD	1,668	1,616	1,616	740	1,250	1,505	1,000	1,120	1,208	1,177
LVMWD-East/West	3,378	4,139	4,145	4,158	3,698	2,492	3,323	2,682	3,188	2,863
LV Valley	263	255	280	248	232	179	239	177	204	182

Wholesale Recycled Water Rates



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
LV Valley	310.08	315.53	311.96	344.83	346.65	326.32	353.04	435.24	522.01	595.82
East & West Zones	436.96	423.41	423.13	474.8	480.53	429.91	456.63	570.32	758.01	873.47

**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

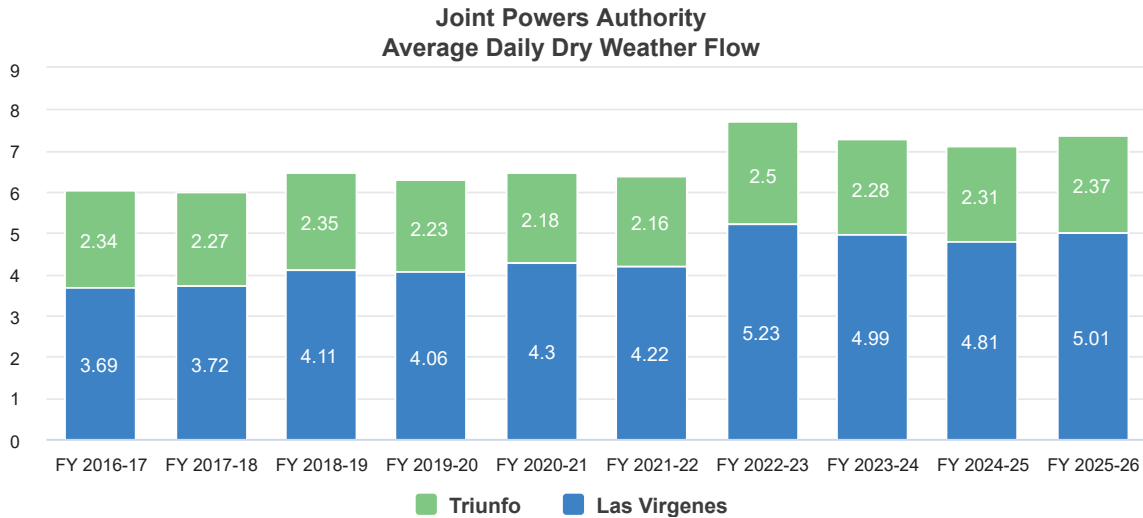
	Acre Feet	Rate		
LV Valley	182	595.82/AF	\$	108,439
LVMWD East	1,215	873.47/AF	\$	1,061,266
LVMWD West	1,648	873.47/AF	\$	1,439,479
Total LVMWD	3,045		\$	2,609,184
TWSD	1,177	873.47/AF	\$	1,028,074
	4,222		\$	3,637,258

BUDGET

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

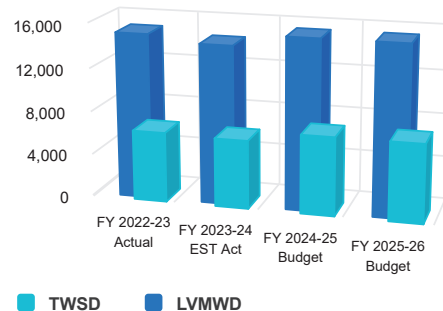
- ▶ Participants' reserve capacity rights in the trunk sewer (FY 2024-25 and FY 2025-26: LVMWD 39.4%; TWSD 60.6%),
- ▶ Participants' reserve capacity rights in the treatment plant and recycled water system (FY 2024-25 and FY 2025-26: LVMWD 70.6%; TWSD 29.4%),
- ▶ Participants' flow into the treatment plant (varies monthly – FY 2024-25 and FY 2025-26 are projected to be LVMWD 67.9%; TWSD 32.1%), or
- ▶ Equal shares by participants for audit and meter station expenses.

The following graph shows the participant's sewage flows for ten years. The reduction in flows over the past several years, reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles, water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners, and conservation efforts due to the recent historical state-wide drought. The increase in Fiscal Years 2022-23 and 2023-24 reflects the wet winter seasons in both years.



Allocated Net Expense Summary (dollars in thousands)

	FY 2022-23 Actual	FY 2023-24 Est Actual	FY 2024-25 Budget	FY 2025-26 Budget
JPA Revenues	3,140	2,827	3,494	3,692
JPA Expenses	23,269	23,269	26,393	26,733
Net Operating Expense	20,129	20,442	22,899	23,041
LVMWD	15,185	14,600	15,621	15,735
TWSD	6,446	6,367	7,278	7,306
Total Allocated Expenses	21,631	20,967	22,899	23,041



Fiscal Year 2024-25 Operating Budget Allocation of Joint Powers Expenses to Participants

Expenses (Revenues)	JPA Expenses by Allocation Groups					
	A	B	C	D	E	Total
Sewer Expenses	1,128,553	-	-	-	-	1,128,553
Treatment Reclamation	-	7,790,595	3,325,656	-	-	11,116,251
Treatment Composting	-	5,966,705	2,723,283	-	-	8,689,988
Treatment Injection	-	101,375	375,172	-	-	476,547
Pump Stations	-	1,760,703	-	-	-	1,760,703
Tanks/Reservoir Wells	-	159,893	-	-	-	159,893
System Operation	-	26,983	-	-	-	26,983
Water System	-	435,232	-	-	-	435,232
Administrative Expenses	-	1,800,484	-	3,850	-	1,804,334
PWP Demo	-	794,534	-	-	-	794,534
Revenues	-	(3,493,701)	-	-	-	(3,493,701)
Total Expenses	1,128,553	15,342,803	6,424,111	3,850	-	22,899,317

Participants Share	Allocation of Each Group to Participants											
	A	B	C	D	E	Total						
U-1 Sanitation District	36.3%	409,665	53.1%	8,147,028	41.1%	2,639,922	25.0%	963	82.2%	-	48.9%	11,197,578
U-2 Sanitation District	3.1%	34,985	17.5%	2,684,991	26.5%	1,702,885	25.0%	963	-	-	19.3%	4,423,824
Recycled Water Fund	-	-	-	(648,601)	-	-	-	-	-	-	(2.8%)	(648,601)
Total LVMWD	39.4%	444,650	70.6%	10,832,019	67.6%	4,342,807	50.0%	1,926	82.2%	-	65.4%	15,621,402
Triunfo WSD	60.6%	683,903	29.4%	4,510,784	32.4%	2,081,304	50.0%	1,924	17.8%	-	34.6%	7,277,915
Total Allocation	100.0%	1,128,553	100.0%	15,342,803	100.0%	6,424,111	100.0%	3,850	100.0%	-	100.0%	22,899,317

GROUP

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

Joint Powers Authority Participant Sewage Flows and Expense Allocation FY 2024-25

Participant	Projected Sewage Flows			Allocation of Total Expenses to Participants		
	Million Gallons Per Day (MGD)	Million Gallons Per Year (MGD)	Percent Based on Flows	Total EXP	\$ Per MG	%
	(A)	(B)	(C)	(D)	(D) / (B)	
U-1 Sanitation District	2.93	1069	41.1%	9,988,997	9,340	50.1%
U-2 Sanitation District	1.89	690	26.5%	3,560,431	5,161	17.8%
LVMWD	4.82	1759	67.6%	13,549,428	7,702	67.9%
TWSD	2.31	843	32.4%	6,404,580	7,596	32.1%
Total All Participants	7.13	2602	100.0%	19,954,008	7,667	100.0%
Return Flows	2.06	752				
Westlake Wells	0.40	146				
	9.59	3500				

BUDGET

**Fiscal Year 2025-26 Operating Budget
Allocation of Joint Powers Expenses to Participants**

Expenses (Revenues)	JPA Expenses by Allocation Groups					
	A	B	C	D	E	Total
Sewer Expenses	1,157,219	-	-	-	-	1,157,219
Treatment Reclamation	-	7,957,915	3,168,839	-	-	11,126,754
Treatment Composting	-	6,102,115	2,799,534	-	-	8,901,649
Treatment Injection	-	104,474	386,913	-	-	491,387
Pump Stations	-	1,897,120	-	-	-	1,897,120
Tanks/Reservoir Wells	-	164,430	-	-	-	164,430
System Operation	-	27,337	-	-	-	27,337
Water System	-	445,109	-	-	-	445,109
Administrative Expenses	-	1,717,754	-	5,000	-	1,722,754
PWP Demo	-	799,267	-	-	-	799,267
Revenues	-	(3,692,258)	-	-	-	(3,692,258)
Total Expenses	1,157,219	15,523,263	6,355,286	5,000	-	23,040,768
	A	B	C	D	E	Total

Participants Share	Allocation of Each Group to Participants											
	A		B		C		D		E		Total	
U-1 Sanitation District	36.3%	420,070	53.1%	8,242,853	41.8%	2,657,352	25.0%	1,251	82.2%	-	49.1%	11,321,526
U-2 Sanitation District	3.1%	35,874	17.5%	2,716,571	26.1%	1,659,770	25.0%	1,251			19.2%	4,413,466
Recycled Water Fund				(723,223)							-3.1%	(723,223)
Total LVMWD	39.4%	455,944	70.6%	10,959,424	67.9%	4,317,123	50.0%	2,501	82.2%	-	65.2%	15,734,992
Triunfo WSD	60.6%	701,275	29.4%	4,563,839	32.1%	2,038,163	50.0%	2,499	17.8%	-	34.8%	7,305,776
Total Allocation	100.0%	1,157,219	100.0%	15,523,263	100.0%	6,355,286	100.0%	5,000	100.0%	-	100.0%	23,040,768
	A	B	C	D	E	Total						

GROUP

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

**Joint Powers Authority
Participant Sewage Flows and Expense Allocation
FY 2025-26**

Participant	Projected Sewage Flows			Allocation of Total Expenses to Participants		
	Million Gallons Per Day (MGD) (A)	Million Gallons Per Year (MGD) (B)	Percent Based on Flows (C)	Total EXP (D)	\$ Per MG (D) / (B)	%
U-1 Sanitation District	3.09	1128	41.8%	10,675,826	9,466	50.2%
U-2 Sanitation District	1.93	704	26.1%	3,791,007	5,382	17.8%
LVMWD	5.02	1832	67.9%	14,466,833	7,895	68.0%
TWSD	2.37	865	32.1%	6,817,385	7,881	32.0%
Total All Participants	7.39	2697	100.00%	21,284,218	7,891	100.00%
Return Flows	1.77	646				
Westlake Wells	0.48	175				
	9.64	3519				



Operations

Las Virgenes - Triunfo Joint Powers Authority

OPERATIONS

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)

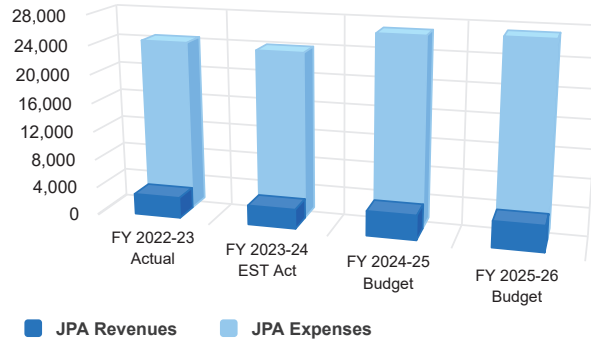
	FY 22-23 Actual	FY 23-24 Budget	FY 23-24 Est Actual	FY 24-25 Budget	FY 25-26 Budget
SPECIALTY EXPENSE					
5700 SCADA Services	39,946	98,500	38,970	100,000	100,000
5710 Technical Services	-	4,750	-	-	-
5712 Compost Sales/Use Tax	2,694	4,000	1,818	2,500	2,500
5715 Laboratory Services	355,913	350,300	323,235	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

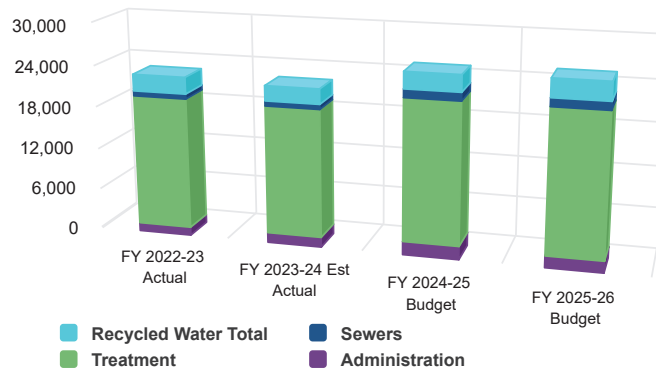
Operations Summary (Dollars in Thousands)

	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



Operating Revenues

Recycled Water Sales are comprised of wholesale recycled water sales to the JPA's partners. Wholesale rates are set to recover the costs of operating and maintaining the Recycled Water backbone distribution system. An additional amount, equal to the value of the annual depreciation expense on the recycled water distribution system, is included in the wholesale recycled water rate.

Annual sales to each JPA partner is projected using the prior 3 years' average Acre-Feet purchases by each JPA partner and adjusted as necessary for weather and outage conditions. For FY2024-25 and FY2025-26 sales are projected to be 4,600 AF and 4,222 AF respectively.

The JPA also collects fees for leased tank site land to cellular telephone providers for their cell towers.

	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



Las Virgenes - Triunfo Joint Powers Authority

OPERATIONS

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 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 recycled water 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 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 recycled water pump stations and are primarily related to pest control activities..

RW Tanks, Reservoirs and Wells - 7512xx

Function

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

5415 Outside Services - Landscaping services.

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

OPERATIONS

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.

OPERATIONS

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.

OPERATIONS

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

5425 Consulting Services - Chloride study; 003 discharge rehab.

5515 Outside Services - Landscaping services.

5518 Building Maintenance - Roof repairs from blower replacement.

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.

OPERATIONS

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** - Publications and community group outreach related to watershed stewardship and NPDES permit, and speaker's bureau expenses.
- 6872 Outside Services** - Fiscal years 2024 through 2026 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 Program

Las Virgenes - Triunfo Joint Powers Authority

Capital Improvement Project Detail
FY 2024-25 - FY 2025-26

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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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
					Project Total
					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. 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.			
Project to Date Budget	30,821,536				
Project to Date Expenditures	10,024,133				
Carryforward	20,797,403				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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
					Project Total
					364,663,031
					Project Offset (10,199,637)
					Net Project 354,463,394
Rancho Las Virgenes Storm Water Diversion-CIP10668					
Project Manager	Hurtado	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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (70.6%)		-	121,361	-	-
TWSD Share Amount (29.4%)		-	50,539	-	-
Project Totals		-	171,900	-	-
					Project Total
					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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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	-	-
					Project Total
					446,000

CAPITAL IMPROVEMENT PROGRAM

**Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)**

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
Project Total: 1,150,413					
Tapia Flow Equalization-CIP10737					
Project Manager	Slosser/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	-
Project Total: 7,110,000					
Concrete Corrosion/Crack Repair-Tapia-CIP10741					
Project Manager	Triplet	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	-	-
Project Total: 314,000					
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
Project Total: 1,584,000					
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	-	-
Project Total: 828,080					

Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)

New RAS Wet Well and Pumps-CIP10747					
Project Manager		Project Description:			
Priority	2	Replace RAS wet well and pumps to increase pumping capacity and reliability.			
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	-
Centrate Tank Inspection and Rehabilitation Assesment-CIP10748					
Project Manager	Soderberg	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	-
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
Tapia Sludge Wet Well Re-Circulation-CIP10752					
Project Manager	Triplet	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	-	-
Tapia Air Line Repair-CIP10753					
Project Manager	Soderberg	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	-	-

CAPITAL IMPROVEMENT PROGRAM

**Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)**

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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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
Tapia Secondary Clarifier Rehabilitation-CIP10794					
Project Manager	Soderberg	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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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	-
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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (70.6%)		-	70,047	-	-
TWSD Share Amount (29.4%)		-	29,170	-	-
Project Totals		-	99,217	-	-

Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)

Centrifuge Controls Upgrade-CIP10798					
Project Manager	Korkosz	Project Description:			
Priority	1	Rancho centrifuge controls need replacement. Replacement would improve operational functionality and efficiency.			
Project to Date Budget	527,300				
Project to Date Expenditures	0				
Carryforward	527,300				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (70.6%)		-	372,274	-	-
TWSD Share Amount (29.4%)		-	155,026	-	-
Project Totals		-	527,300	-	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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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
Tapia Water Reclamation Facility Improvements-CIP10800					
Project Manager	Brill	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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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
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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (28.93%)		72,325	1,290,443	-	-
TWSD Share Amount (71.07%)		177,675	3,170,126	-	-
Project Totals		250,000	4,460,569	-	5,217,164

CAPITAL IMPROVEMENT PROGRAM

**Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)**

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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year 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
Project Total: 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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (70.6%)		-	139,788	-	-
TWSD Share Amount (29.4%)		-	58,212	-	-
Project Totals		-	198,000	-	-
Project Total: 198,000					
Rancho Las Virgenes SCADA Improvements-CIP10807					
Project Manager	Nkwenji	Project Description:			
Priority	2	Upgrade Process Control and Instrumentation 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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (70.6%)		-	369,866	-	-
TWSD Share Amount (29.4%)		-	154,024	-	-
Project Totals		-	523,890	-	-
Project Total: 1,119,000					
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				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (70.6%)		-	139,788	-	-
TWSD Share Amount (29.4%)		-	58,212	-	-
Project Totals		-	198,000	-	-
Project Total: 198,000					
Rancho Distribution Screw Conveyor #1-CIP10818					
Project Manager	Soderberg	Project Description:			
Priority	2	Replacement of the trough and shaftless screw conveyor in the reactor building.			
Project to Date Budget	371,178				
Project to Date Expenditures	57,304				
Carryforward	313,874				
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations
LV Share Amount (70.6%)		-	221,595	-	-
TWSD Share Amount (29.4%)		-	92,279	-	-
Project Totals		-	313,874	-	-
Project Total: 371,178					

Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)

Pavement Restoration Tapia-CIP10836					
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	-	-
Tapia and Rancho Fire Alarm Replacement-CIP10837					
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
Tapia Primary Clarifiers Rehabilitation-CIP10838					
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	-
Tapia Sulzer Blower Check Valve Replacement-CIP10839					
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	-	-
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement-CIP10840					
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	-

CAPITAL IMPROVEMENT PROGRAM

**Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)**

Tapia Bisulfite Line Replacement-CIP10841						
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.				
Project to Date Budget	0	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 Expenditures	0					
Carryforward	0					
Sanitation Replacement (100%)		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	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	-	257,000
Tapia Group Seating-CIP10842						
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					
Sanitation Replacement (100%)		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	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-CIP10843						
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					
Sanitation Replacement (100%)		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Carryforward	Budget	Appropriations	Appropriations	Project Total
	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-CIP10844						
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					
Sanitation Replacement (100%)		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	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-CIP10845						
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.				
Project to Date Budget	0	Refurbish existing boiler for redundancy. SCAQMD permit for new boiler.				
Project to Date Expenditures	0					
Carryforward	0					
Sanitation Replacement (100%)		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
		Appropriations	Budget	Appropriations	Appropriations	Project Total
	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

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)

Rancho Control Building Improvements-CIP10846					
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	-	-
					Project Total
					51,200

Rancho Dewatering-Reactor Building Patio Cover-CIP10847					
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	-
					Project Total
					81,000

Rancho Metering Bin Replacement-CIP10848					
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. Include 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
					Project Total
					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	24,758,538	16,728,297	41,486,835	65,280,985	179,591,217
TWSD Share Amount	12,795,402	7,113,732	19,909,134	27,185,000	74,787,277
Project Totals	37,553,940	23,842,029	61,395,969	92,465,985	254,378,494

Recycled Water

Recycled Water Tank Rehabilitation-Parkway Tank-CIP10849					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of the Parkway 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	-
					Project Total
					1,128,405

Recycled Water Tank Rehabilitation-Indian Hills-CIP10850					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of the Indian Hills 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
					Project Total
					1,520,760

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Project Detail
FY 2024-25 - FY 2025-26 (continued)

Reclaimed Valve Box Raising and Repairs-CIP10851					
Project Manager	Johnson	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	-	-
					Project Total
					50,000

Upgrade Wireless Communications Backhaul System (RW)-CIP10852					
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	-
					Project Total
					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	24,758,538	17,236,903	41,995,441	66,534,841	404,369
TWSD Share Amount	12,795,402	7,325,531	20,120,933	27,707,144	179,591,217
Project Totals	37,553,940	24,562,434	62,116,374	94,241,985	179,995,585

**FISCAL YEAR
2025-26**

**Las Virgenes-Triunfo
Joint Powers Authority**

Budget Addendum



**Las Virgenes - Triunfo
Joint Powers Authority**

Fiscal Year 2025-26

Las Virgenes Municipal Water District

Andy Coradeschi - Vice Chair
Gary Burns
Randy Levine
Jay Lewitt
Leonard Polan
David Pedersen – General Manager

Triunfo Water & Sanitation District

Leon Shapiro - Chair
Carl Jarecky
Jane Nye
Raymond Tjulander
James Wall
Mark Norris – General Manager

Administering Agency:

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

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Las Virgenes - Triunfo Joint Powers Authority

Adopted FY2025-26



Budget

Las Virgenes - Triunfo Joint Powers Authority

JPA 2025-26 BUDGET OVERVIEW

In June 2024, the JPA Board adopted the Fiscal Year 2024-25 budget and approved the Fiscal Year 2025-26 budget plan. The purpose of preparing a two-year budget is to improve long-range and strategic planning, financial management, and program monitoring over a multi-year period. The Fiscal Year 2025-26 budget addendum provides estimated actuals for Fiscal Year 2024-25 and reflects any updates from the approved Fiscal Year 2025-26 approved budget plan.

The Operating budget for Fiscal Year 2025-26 is \$26.7 million, an increase of \$340 thousand over Fiscal Year 2024-25 budget and an increase of \$1.3 million over Fiscal Year 2024-25 estimated actuals. The JPA Capital Budget is \$94.2 million, exclusive of carryforwards. This represents an increase of \$32.1 million, or 51.7% in Fiscal Year 2025-26 over Fiscal Year 2024-25. The Pure Water Project is budgeted at \$82.9 million in Fiscal Year 2025-26.

Combined, the Operating and Capital budgets for Fiscal Year 2025-26 total \$121.0 million with Operating representing 22.15% and Capital representing 77.85% of that total.

Through reallocation of resources, there are no changes to the Fiscal Year 2025-26 budget from the approved plan.

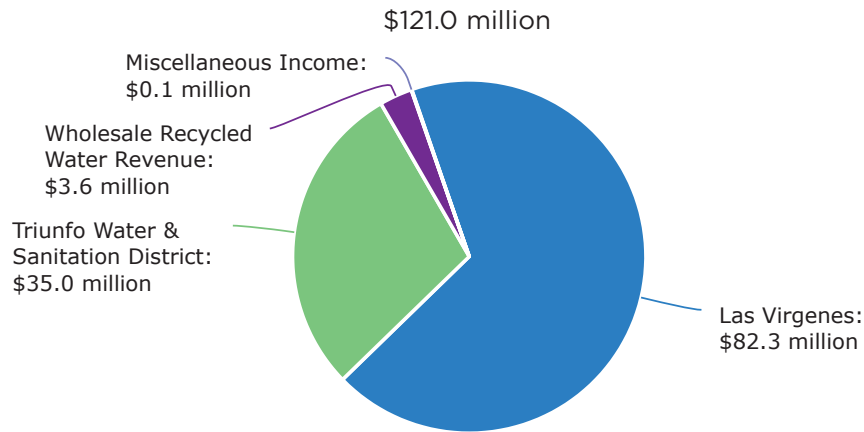
Summary of Significant Changes Capital Improvement Projects Fiscal Year 2025-26

	Budget Plan	Proposed	Adjustments
SANITATION			
CIP10520-SCADA System Communications	314,000	345,400	31,400
CIP10724 Multi Site Security Assessment	500,000	-	(500,000)
CIP10737-Tapia Flow Equilization	3,330,000	833,000	(2,497,000)
CIP10747-New RAS Well and Pumps	1,342,000	1,476,200	134,200
CIP10749-Tapia Influent Pump Replacement	100,000	110,000	10,000
CIP10756-Trunk System Improvements	660,000	43,060	(616,940)
CIP10794-Tapia Secondary Clarifier Rehabilitation	100,000	3,300,000	3,200,000
CIP10838-Tapia Primary Clarifiers Rehabilitation	1,665,000	1,831,500	166,500
CIP10840-Tapia Tertiary Filter Influent Valve	290,400	319,440	29,040
CIP10841-Tapia Bisulfite Line Replacement	237,000	260,700	23,700
CIP10847-Rancho Dewatering Reactor Bldg Patio	66,000	72,600	6,600
CIP10848-Rancho Metering Bin Replacement	125,000	137,500	12,500
RECYCLED WATER			
CIP10849-Parkway RW Tank Rehabilitation	528,000	-	(528,000)
CIP10850-Indian Hills RW Tank Rehabilitation	948,000	1,476,000	528,000
	\$ 10,205,400	\$ 10,205,400	\$ -

Working Capital Analysis - Sources of Funds

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Est Actual	FY 2025-26 Budget
Operating Revenue				
Recycled Water Revenue				
Las Virgenes Municipal Water District	1,816,501	2,523,025	2,667,040	2,609,184
Triunfo Water & Sanitation District	525,550	915,676	760,567	1,028,074
Total Recycled Water Revenue	2,342,051	3,438,701	3,427,607	3,637,258
Other	55,124	55,000	57,480	55,000
Total Operating Revenue	2,397,175	3,493,701	3,485,087	3,692,258
Participant's Contribution				
Las Virgenes Municipal Water District				
Operations	14,872,611	15,621,402	15,061,902	15,734,992
Capital Projects	7,729,484	43,854,160	16,673,891	66,534,841
Total Las Virgenes	22,602,095	59,475,562	31,735,793	82,269,833
Triunfo Water & Sanitation District				
Operations	6,302,621	7,277,915	6,903,065	7,305,776
Capital Projects	3,218,793	18,262,214	6,943,518	27,707,144
Total Triunfo	9,521,414	25,540,129	13,846,583	35,012,920
Total Sources of Funds	34,520,684	88,509,392	49,067,463	120,975,011

**SOURCES OF FUNDS
FY 2025-26**

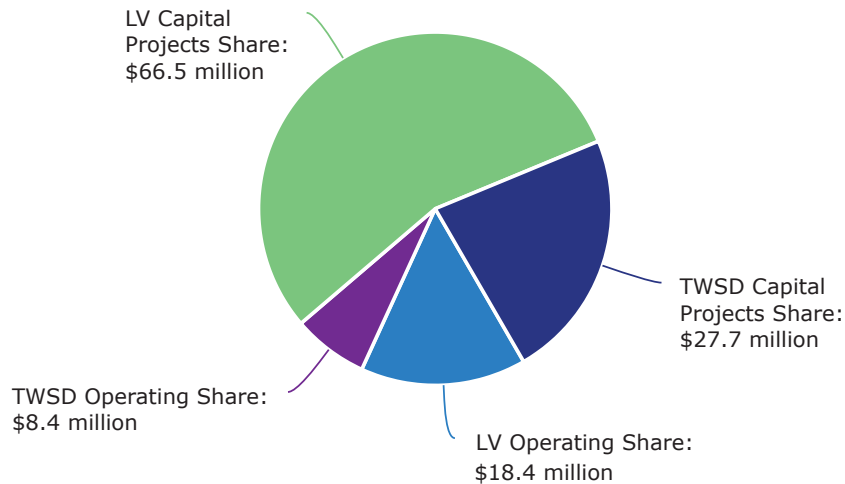


Working Capital Analysis - Uses of Funds

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Est Actual	FY 2025-26 Budget
Operating Expenses				
Las Virgenes Municipal Water District	16,728,030	18,183,257	17,769,523	18,383,006
Triunfo Water & Sanitation District	6,844,377	8,209,761	7,680,531	8,350,020
Total Operating Expenses	23,572,407	26,393,018	25,450,054	26,733,026
Capital Projects				
Las Virgenes Municipal Water District	7,729,484	43,854,160	16,673,891	66,534,841
Triunfo Water & Sanitation District	3,218,793	18,262,214	6,943,518	27,707,144
Total Capital Projects	10,948,277	62,116,374	23,617,409	94,241,985
Total Uses of Funds	34,520,684	88,509,392	49,067,463	120,975,011

**FY 2025-26
USES OF FUNDS**

\$121.0 million



Wholesale Recycled Water Rates

Wholesale price of recycled water, that is, the price that the JPA charges to its two customers — Las Virgenes Municipal Water District and Triunfo Water & Sanitation District represents the operating costs of recycled water. The July 1, 2025 rate for recycled water with pumping is \$873.47 per acre foot, an increase of \$115.46 or 15.23% over the FY 2024-25 per acre foot rate.

For Fiscal Year 2025-26 wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the proposed rate of \$595.82 per acre foot is an increase of \$73.81 or 14.14% per acre foot compared to Fiscal Year 2024-25.

Allocation of General and Administrative Costs

The general and administrative costs of Las Virgenes Municipal Water District are distributed among its three enterprises (potable water, recycled water and sanitation), its capital improvement projects, and the operations of the JPA. General and administrative costs are distributed to the JPA in accordance with the Joint Powers Authority agreement.

Capital Improvement Projects

The Capital improvement projects are shown by enterprise (Recycled Water and Sanitation) and by project number. This corresponds to the classification of the funding by LVMWD and agrees with the JPA capital budget.

On-going Review of Budget and Ability to Adjust to Economic Conditions

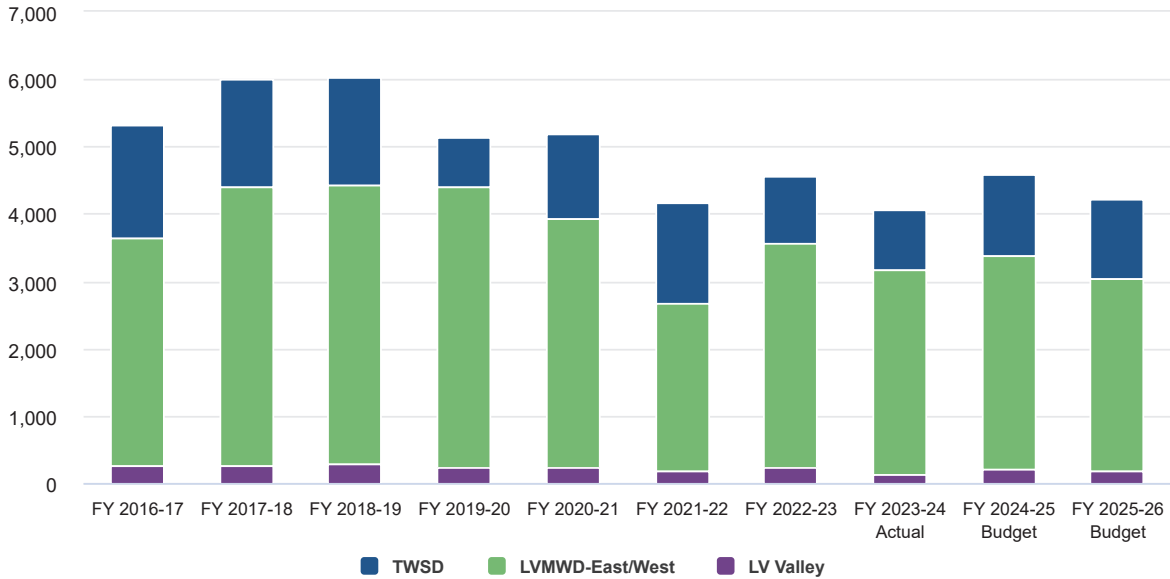
As part of the budget process, staff provides the Board with monthly reports that reflect budget-to-actual results during the fiscal year. During Fiscal Year 2025-26 these monthly reports will be critical to assess whether or not the JPA's revenues and expenditures are in-line with budgeted projections.

As staff continues to monitor the JPA's financial position, any proposed adjustments or budget reduction proposals will be presented to the Board with an analysis of the anticipated impacts to the organization and its customers, both in the near and long-terms. This approach will support the Board to adapt the JPA's response to the most current financial conditions, while minimizing the impact on the essential services provided to customers.



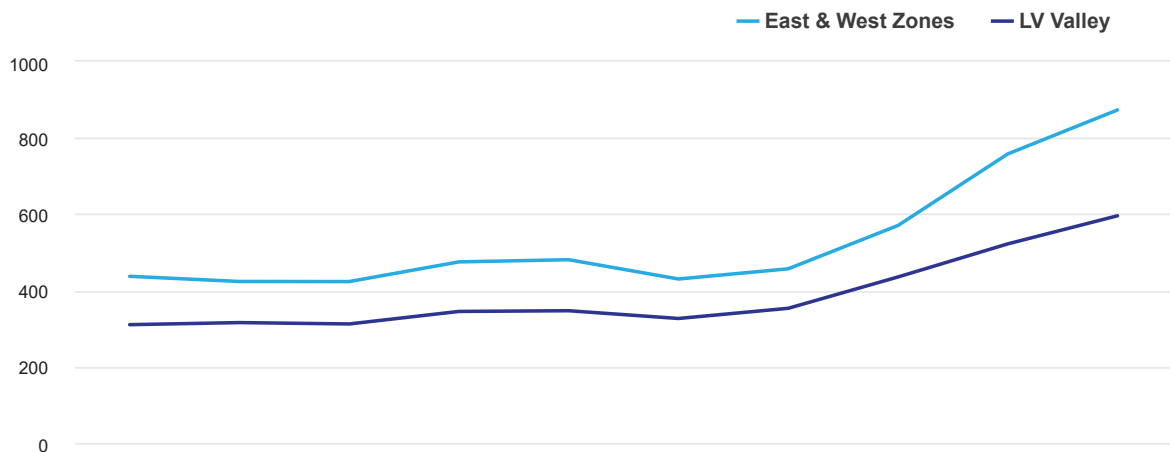
Annual Wholesale Recycled Water Sales

(Acre Feet)



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
TWSD	1,668	1,616	1,616	740	1,250	1,505	1,000	907	1,208	1,177
LVMWD-East/West	3,378	4,139	4,145	4,158	3,698	2,492	3,323	3,033	3,188	2,863
LV Valley	263	255	280	248	232	179	239	133	204	182

Wholesale Recycled Water Rates



	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget
LV Valley	310.08	315.53	311.96	344.83	346.65	326.32	353.04	435.24	522.01	595.82
East & West Zones	436.96	423.41	423.13	474.8	480.53	429.91	456.63	570.32	758.01	873.47

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

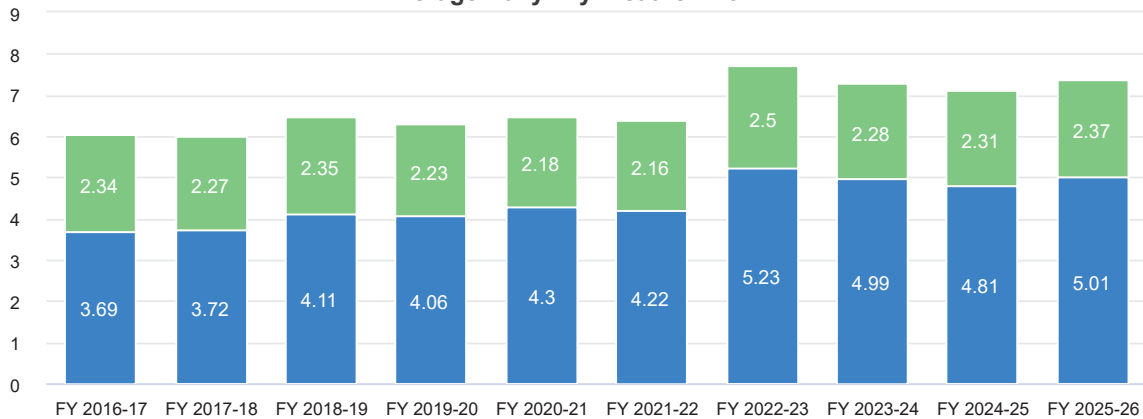
	Acre Feet	Rate		
LV Valley	182	595.82/AF	\$	108,439
LVMWD East	1,215	873.47/AF	\$	1,061,266
LVMWD West	1,648	873.47/AF	\$	1,439,479
Total LVMWD	3,045		\$	2,609,184
TWSD	1,177	873.47/AF	\$	1,028,074
	4,222		\$	3,637,258

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

- ▶ Participants’ reserve capacity rights in the trunk sewer (FY 2024-25 and FY 2025-26: LVMWD 39.4%; TWSD 60.6%),
- ▶ Participants’ reserve capacity rights in the treatment plant and recycled water system (FY 2024-25 and FY 2025-26: LVMWD 70.6%; TWSD 29.4%),
- ▶ Participants’ flow into the treatment plant (varies monthly – FY 2024-25 and FY 2025-26 are projected to be LVMWD 67.9%%; TWSD 32.1%), or
- ▶ Equal shares by participants for audit and meter station expenses.

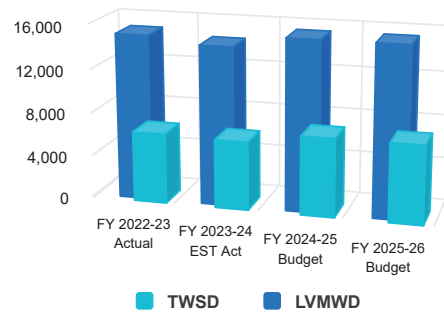
The following graph shows the participant’s sewage flows for ten years. The reduction in flows over the past several years, reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles, water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners, and conservation efforts due to the recent historical state-wide drought. The increase in Fiscal Years 2022-23 and 2023-24 reflects the wet winter seasons in both years.

**Joint Powers Authority
Average Daily Dry Weather Flow**



**Allocated Net Expense Summary
(dollars in thousands)**

	FY 2022-23 Actual	FY 2023-24 Est Actual	FY 2024-25 Budget	FY 2025-26 Budget
JPA Revenues	3,140	2,827	3,494	3,692
JPA Expenses	23,268	23,268	26,393	26,733
Net Operating Expense	20,128	20,441	22,899	23,041
LVMWD	15,185	14,600	15,621	15,735
TWSD	6,446	6,367	7,278	7,306
Total Allocated Expenses	21,631	20,967	22,899	23,041



Fiscal Year 2025-26 Operating Budget Allocation of Joint Powers Expenses to Participants

Expenses (Revenues)	JPA Expenses by Allocation Groups					
	A	B	C	D	E	Total
Sewer Expenses	1,157,219	-	-	-	-	1,157,219
Treatment Reclamation	-	7,957,915	3,168,839	-	-	11,126,754
Treatment Composting	-	6,102,115	2,799,534	-	-	8,901,649
Treatment Injection	-	104,474	386,913	-	-	491,387
Pump Stations	-	1,897,120	-	-	-	1,897,120
Tanks/Reservoir Wells	-	164,430	-	-	-	164,430
System Operation	-	27,337	-	-	-	27,337
Water System	-	445,109	-	-	-	445,109
Administrative Expenses	-	1,717,754	-	5,000	-	1,722,754
PWP Demo	-	799,267	-	-	-	799,267
Revenues	-	(3,692,258)	-	-	-	(3,692,258)
Total Expenses	1,157,219	15,523,263	6,355,286	5,000	-	23,040,768

Participants Share	Allocation of Each Group to Participants											
	A		B		C		D		E		Total	
U-1 Sanitation District	36.3%	420,070	53.1%	8,242,853	41.8%	2,657,352	25.0%	1,251	82.2%	-	49.1%	11,321,526
U-2 Sanitation District	3.1%	35,874	17.5%	2,716,571	26.1%	1,659,770	25.0%	1,251			19.2%	4,413,466
Recycled Water Fund				(723,223)							-3.1%	(723,223)
Total LVMWD	39.4%	455,944	70.6%	10,959,424	67.9%	4,317,123	50.0%	2,501	82.2%	-	65.2%	15,734,992
Triunfo WSD	60.6%	701,275	29.4%	4,563,839	32.1%	2,038,163	50.0%	2,499	17.8%	-	34.8%	7,305,776
Total Allocation	100.0%	1,157,219	100.0%	15,523,263	100.0%	6,355,286	100.0%	5,000	100.0%	-	100.0%	23,040,768

GROUP

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

Joint Powers Authority Participant Sewage Flows and Expense Allocation FY 2025-26

Participant	Projected Sewage Flows			Allocation of Total Expenses to Participants		
	Million Gallons Per Day (MGD) (A)	Million Gallons Per Year (MGD) (B)	Percent Based on Flows (C)	Total EXP (D)	\$ Per MG (D) / (B)	%
U-1 Sanitation District	3.09	1128	41.8%	10,675,826	9,466	50.2%
U-2 Sanitation District	1.93	704	26.1%	3,791,007	5,382	17.8%
LVMWD	5.02	1832	67.9%	14,466,833	7,895	68.0%
TWSD	2.37	865	32.1%	6,817,385	7,881	32.0%
Total All Participants	7.39	2697	100.00%	21,284,218	7,891	100.00%
Return Flows	1.77	646				
Westlake Wells	0.48	175				
	9.64	3519				



Operations

Las Virgenes - Triunfo Joint Powers Authority

Operations Summary

	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
OPERATING REVENUES				
4235 RW Sales - LVMWD	\$ 1,816,501	\$ 2,523,025	\$ 2,667,040	\$ 2,609,184
4240 RW Sales - TWSD	525,550	915,676	760,567	1,028,074
4505 Other Income from Operations	55,124	55,000	57,480	55,000
TOTAL OPERATING REVENUES	\$ 2,397,175	\$ 3,493,701	\$ 3,485,087	\$ 3,692,258
ADMINISTRATIVE EXPENSE				
6260 Rental Charge Facility Replacement	333,842	324,365	366,493	324,365
6516 Other Professional Services	220,224	300,000	225,345	300,000
6517 Audit Fees	3,595	3,850	4,340	5,000
6872 Outside Services	89,062	305,000	5,433	155,000
7135 Earthquake Insurance	195,858	230,197	197,565	253,217
7135 Property Insurance	373,225	424,371	412,846	466,809
7203 Allocated Building Maintenance	105,628	90,181	108,466	91,000
7225 Allocated Support Services	6,862,133	8,066,872	8,356,818	8,175,025
7226 Allocated Operations Services	3,985,984	3,279,837	3,838,275	3,395,143
Sub-total	\$ 12,169,551	\$ 13,024,673	\$ 13,515,581	\$ 13,165,559
MAINTENANCE EXPENSE				
5500 Labor	583,420	1,047,277	611,353	1,061,033
5510 Supplies/Material	716,409	540,000	830,929	540,000
5515 Outside Services	661,581	542,200	582,568	542,200
5518 Building Maintenance	141,733	140,000	133,895	140,000
5520 Permits and Fees	(1,292)	2,500	-	2,500
5530 Capital Outlay	-	75,000	-	75,000
Sub-total	\$ 2,101,851	\$ 2,346,977	\$ 2,158,745	\$ 2,360,733
OPERATING EXPENSE				
5400 Labor	2,793,263	3,164,542	3,088,911	3,253,289
5405 Utilities	3,191,336	3,049,585	2,329,741	3,287,775
5410 Supplies/Material	1,739,496	1,893,852	1,603,482	1,700,000
5415 Outside Services	111,222	565,580	306,628	585,580
5417 Odor Control	60,670	295,000	321,434	300,000
5420 Permits and Fees	305,819	280,100	399,071	280,100
5425 Consulting Services	46,309	45,000	54,319	45,000
5430 Capital Outlay	224,431	125,000	254,654	125,000
Sub-total	\$ 8,472,546	\$ 9,418,659	\$ 8,358,240	\$ 9,576,744

Operations Summary (continued)

	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
OTHER G&A EXPENSES				
7110 Employee Travel / Misc Expense	467	-	-	-
Sub-total	\$ 467	\$ -	\$ -	\$ -
PUBLIC INFORMATION				
6604 Public Education Programs	28,583	31,735	35,942	31,948
Sub-total	\$ 28,583	\$ 31,735	\$ 35,942	\$ 31,948
RESOURCE CONSERVATION				
6785 Watershed Programs	2,250	-	-	-
6788 District Sprayfield	430,577	350,000	354,686	350,000
6789 005 Discharge	57,644	500	42,315	500
Sub-total	\$ 490,471	\$ 350,500	\$ 397,001	\$ 350,500
5700 SCADA Services	29,228	100,000	18,611	100,000
5712 Compost Sales/Use Tax	2,047	2,500	579	2,500
5715 Laboratory Services	399,279	400,000	213,389	400,000
5725 General Supplies/Small Tools	-	-	65	-
7202 Allocated Laboratory Expense	705,611	717,974	751,901	745,042
Sub-total	\$ 1,136,165	\$ 1,220,474	\$ 984,545	\$ 1,247,542
TOTAL EXPENSES	\$ 24,399,634	\$ 26,393,018	\$ 25,450,054	\$ 26,733,026
NET OPERATING EXPENSE	\$ (22,002,459)	\$ (22,899,317)	\$ (21,964,967)	\$ (23,040,768)

Pump Stations - 7511xx

Function

To provide appropriate operating, preventive maintenance, and repair programs to preserve Joint Powers Authority (JPA) assets and 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	37,329	30,797	22,974	31,199
7226 Allocated Operations Services	22,460	14,172	10,976	14,711
Sub-total	\$ 59,789	\$ 44,969	\$ 33,950	\$ 45,910
MAINTENANCE EXPENSE				
5500 Labor	390	801	-	801
5510 Supplies/Material	13,899	10,000	23,899	10,000
5515 Outside Services	39	-	1,888	-
Sub-total	\$ 14,328	\$ 10,801	\$ 25,787	\$ 10,801
OPERATING EXPENSE				
5400 Labor	15,816	15,754	19,779	16,107
5405 Utilities	1,597,717	1,689,179	1,361,516	1,824,302
5410 Supplies/Material	2,910	-	5,647	-
Sub-total	\$ 1,616,443	\$ 1,704,933	\$ 1,386,942	\$ 1,840,409
TOTAL EXPENSES	\$ 1,690,560	\$ 1,760,703	\$ 1,446,679	\$ 1,897,120

Line Item Explanations

- 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 recycled water 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 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 recycled water pump stations and are primarily related to pest control activities..

RW Tanks, Reservoirs and Wells - 7512xx

Function

To provide appropriate operating, preventive maintenance, and repair programs to preserve Joint Powers Authority (JPA) assets and 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	39,483	42,746	22,134	43,304
7226 Allocated Operations Services	23,155	19,671	10,779	20,418
Sub-total	\$ 62,638	\$ 62,417	\$ 32,913	\$ 63,722
MAINTENANCE EXPENSE				
5500 Labor	-	-	1,285	-
5515 Outside Services	34	-	800	-
Sub-total	\$ 34	\$ -	\$ 2,085	\$ -
OPERATING EXPENSE				
5400 Labor	16,252	22,787	12,050	23,309
5405 Utilities	8,945	34,009	20,722	36,719
5415 Outside Services	25,231	40,580	56,693	40,580
5420 Permits and Fees	100	100	-	100
Sub-total	\$ 50,528	\$ 97,476	\$ 89,465	\$ 100,708
TOTAL EXPENSES	\$ 113,200	\$ 159,893	\$ 124,463	\$ 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 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	4,918	9,257	1,287	9,376
7226 Allocated Operations Services	2,676	4,261	617	4,422
Sub-total	\$ 7,594	\$ 13,518	\$ 1,904	\$ 13,798
MAINTENANCE EXPENSE				
5500 Labor	-	4,965	-	5,039
Sub-total	\$ -	\$ 4,965	\$ -	\$ 5,039
OPERATING EXPENSE				
5400 Labor	2,073	6,500	865	6,500
Sub-total	\$ 2,073	\$ 6,500	\$ 865	\$ 6,500
SPECIALTY EXPENSE				
5700 SCADA Services	-	2,000	-	2,000
Sub-total	\$ -	\$ 2,000	\$ -	\$ 2,000
TOTAL EXPENSES	\$ 9,667	\$ 26,983	\$ 2,769	\$ 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	34,187	82,568	13,721	87,149
7226 Allocated Operations Services	17,073	48,420	6,642	48,420
Sub-total	\$ 51,260	\$ 130,988	\$ 20,363	\$ 135,569
MAINTENANCE EXPENSE				
5500 Labor	9,279	33,888	-	34,225
5510 Supplies/Material	13,278	5,000	30,238	5,000
5515 Outside Services	192,954	100,000	15,926	100,000
Sub-total	\$ 215,511	\$ 138,888	\$ 46,164	\$ 139,225
OPERATING EXPENSE				
5400 Labor	5,235	165,356	10,133	170,315
Sub-total	\$ 5,235	\$ 165,356	\$ 10,133	\$ 170,315
TOTAL EXPENSES	\$ 272,006	\$ 435,232	\$ 76,660	\$ 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	245,567	240,236	240,837	240,551
7226 Allocated Operations Services	138,881	151,150	110,879	151,576
Sub-total	\$ 384,448	\$ 391,386	\$ 351,716	\$ 392,127
MAINTENANCE EXPENSE				
5500 Labor	397	1,000	-	1,200
5510 Supplies/Material	6,331	5,000	15,538	5,000
5515 Outside Services	8,342	25,000	11,625	25,000
5518 Building Maintenance	18,376	25,000	16,977	25,000
Sub-total	\$ 33,446	\$ 56,000	\$ 44,140	\$ 56,200
OPERATING EXPENSE				
5400 Labor	117,892	102,330	106,460	102,700
5405 Utilities	34,500	32,046	38,677	34,468
5410 Supplies/Material	55,914	70,000	39,123	71,000
5415 Outside Services	31,705	70,000	37,016	70,000
Sub-total	\$ 240,011	\$ 274,376	\$ 221,276	\$ 278,168
SPECIALTY EXPENSE				
5715 Laboratory Services	103,190	72,772	65,318	72,772
Sub-total	\$ 103,190	\$ 72,772	\$ 65,318	\$ 72,772
TOTAL EXPENSES	\$ 761,095	\$ 794,534	\$ 682,450	\$ 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	271,091	409,882	532,700	417,807
7226 Allocated Operations Services	154,809	280,651	246,642	291,339
Sub-total	\$ 425,900	\$ 690,533	\$ 779,342	\$ 709,146
MAINTENANCE EXPENSE				
5500 Labor	107,431	122,435	163,558	122,441
5510 Supplies/Material	4,929	5,000	2,038	5,000
5515 Outside Services	34,332	50,000	28,096	50,000
Sub-total	\$ 146,692	\$ 177,435	\$ 193,692	\$ 177,441
OPERATING EXPENSE				
5400 Labor	51,980	100,000	98,359	100,000
5405 Utilities	87,234	125,585	-	135,632
5410 Supplies/Material	18	-	-	-
5420 Permits and Fees	20,645	35,000	28,947	35,000
Sub-total	\$ 159,877	\$ 260,585	\$ 127,306	\$ 270,632
TOTAL EXPENSES	\$ 732,469	\$ 1,128,553	\$ 1,100,340	\$ 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	3,542,538	3,995,665	4,056,306	4,047,603
7226 Allocated Operations Services	2,062,089	1,186,116	1,912,832	1,231,495
Sub-total	\$ 5,604,627	\$ 5,181,781	\$ 5,969,138	\$ 5,279,098
MAINTENANCE EXPENSE				
5500 Labor	204,857	288,219	169,078	294,552
5510 Supplies/Material	324,960	240,000	230,399	240,000
5515 Outside Services	231,957	175,000	344,077	175,000
5518 Building Maintenance	81,547	50,000	70,539	50,000
5530 Capital Outlay	-	75,000	-	75,000
Sub-total	\$ 843,321	\$ 828,219	\$ 814,093	\$ 834,552
OPERATING EXPENSE				
5400 Labor	1,408,157	1,511,064	1,599,718	1,556,423
5405 Utilities	660,834	346,507	513,164	370,709
5410 Supplies/Material	1,299,395	1,338,152	1,200,236	1,130,800
5415 Outside Services	52,561	200,000	212,919	215,000
5417 Odor Control	47,170	55,000	65,327	60,000
5420 Permits and Fees	150,106	105,000	160,439	105,000
5425 Consulting Services	46,309	45,000	54,319	45,000
5430 Capital Outlay	124,904	125,000	-	125,000
Sub-total	\$ 3,789,436	\$ 3,725,723	\$ 3,806,122	\$ 3,607,932
RESOURCE CONSERVATION				
6788 District Sprayfield	430,577	350,000	354,686	350,000
6789 005 Discharge	57,644	500	42,315	500
Sub-total	\$ 659,434	\$ 520,500	\$ 451,320	\$ 520,500
SPECIALTY EXPENSE				
5700 SCADA Services	27,634	68,000	18,611	68,000
5715 Laboratory Services	262,430	308,350	126,631	308,350
5725 General Supplies/Small Tools	-	-	65	-
7202 Allocated Laboratory Expense	642,422	653,678	685,355	678,322
Sub-total	\$ 932,486	\$ 1,030,028	\$ 830,662	\$ 1,054,672
TOTAL EXPENSES	\$ 11,658,091	\$ 11,116,251	\$ 11,817,016	\$ 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

5425 Consulting Services - Chloride study; 003 discharge rehab.

5518 Building Maintenance - Roof repairs from blower replacement.

5715 Laboratory Services - Laboratory staff costs for obtaining water and soil samples for quality testing.

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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	2,666,897	3,218,359	3,124,076	3,260,190
7226 Allocated Operations Services	1,533,013	1,459,612	1,458,725	1,515,199
Sub-total	\$ 4,199,910	\$ 4,677,971	\$ 4,582,801	\$ 4,775,389
MAINTENANCE EXPENSE				
5500 Labor	258,244	590,942	276,025	597,748
5510 Supplies/Material	340,416	250,000	527,413	250,000
5515 Outside Services	184,550	180,000	177,975	180,000
5518 Building Maintenance	41,810	65,000	46,379	65,000
5520 Permits and Fees	(1,292)	-	-	-
Sub-total	\$ 823,728	\$ 1,085,942	\$ 1,027,792	\$ 1,092,748
OPERATING EXPENSE				
5400 Labor	1,171,743	1,240,751	1,238,971	1,277,935
5405 Utilities	693,012	674,641	371,965	726,586
5410 Supplies/Material	373,371	485,200	346,624	497,700
5415 Outside Services	1,725	205,000	-	210,000
5417 Odor Control	13,500	240,000	256,107	240,000
5420 Permits and Fees	10,730	15,000	36,125	15,000
5430 Capital Outlay	99,527	-	254,654	-
Sub-total	\$ 2,363,608	\$ 2,860,592	\$ 2,504,446	\$ 2,967,221
SPECIALTY EXPENSE				
5700 SCADA Services	1,594	30,000	-	30,000
5712 Compost Sales/Use Tax	2,047	2,500	579	2,500
5715 Laboratory Services	19,951	11,551	14,997	11,551
7202 Allocated Laboratory Expense	21,063	21,432	22,182	22,240
Sub-total	\$ 144,182	\$ 65,483	\$ 292,412	\$ 66,291
TOTAL EXPENSES	\$ 7,431,901	\$ 8,689,988	\$ 8,152,797	\$ 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 - Equipment imaintenance, landscaping, 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 - Laboratory staff costs for obtaining water and soil samples for quality testing.

Treatment/Centrates - 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 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
7225 Allocated Support Services	20,123	29,115	17,241	29,492
7226 Allocated Operations Services	12,708	29,396	9,404	30,502
Sub-total	\$ 32,831	\$ 58,511	\$ 26,645	\$ 59,994
MAINTENANCE EXPENSE				
5500 Labor	2,822	5,027	1,407	5,027
5510 Supplies/Material	12,596	25,000	1,404	25,000
5515 Outside Services	9,373	12,200	2,181	12,200
5520 Permits and Fees	-	2,500	-	2,500
Sub-total	\$ 24,791	\$ 44,727	\$ 4,992	\$ 44,727
OPERATING EXPENSE				
5400 Labor	3,346	-	2,329	-
5405 Utilities	166,462	147,618	65,925	159,359
5410 Supplies/Material	7,888	500	11,852	500
5415 Outside Services	-	50,000	-	50,000
5420 Permits and Fees	124,238	125,000	173,560	125,000
Sub-total	\$ 301,934	\$ 323,118	\$ 253,666	\$ 334,859
SPECIALTY EXPENSE				
5715 Laboratory Services	13,708	7,327	6,443	7,327
7202 Allocated Laboratory Expense	42,126	42,864	44,364	44,480
Sub-total	\$ 55,834	\$ 50,191	\$ 50,807	\$ 51,807
TOTAL EXPENSES	\$ 415,390	\$ 476,547	\$ 336,110	\$ 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 - Laboratory staff costs for obtaining water and soil samples for quality testing.

Administration - 751840

Function

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

	FY 23-24 Actual	FY 24-25 Budget	FY 24-25 Est Actual	FY 25-26 Budget
ADMINISTRATIVE EXPENSE				
6260 Rental Charge Facility Replacement	333,842	324,365	366,493	324,365
6516 Other Professional Services	220,224	300,000	225,345	300,000
6517 Audit Fees	3,595	3,850	4,340	5,000
6872 Outside Services	89,062	305,000	5,433	155,000
7135 Earthquake Insurance	195,858	230,197	197,565	253,217
7135 Property Insurance	373,225	424,371	412,846	466,809
7203 Allocated Building Maintenance	105,628	90,181	108,466	91,000
7225 Allocated Support Services	-	8,247	325,542	8,354
7226 Allocated Operations Services	19,120	86,388	70,779	87,061
Sub-total	\$ 1,340,554	\$ 1,772,599	\$ 1,716,809	\$ 1,690,806
OPERATING EXPENSE				
5400 Labor	769	-	247	-
Sub-total	\$ 769	\$ -	\$ 247	\$ -
OTHER G&A EXPENSES				
7110 Employee Travel / Misc Expense	467	-	-	-
Sub-total	\$ 467	\$ -	\$ -	\$ -
PUBLIC INFORMATION				
6604 Public Education Programs	28,583	31,735	35,942	31,948
Sub-total	\$ 28,583	\$ 31,735	\$ 35,942	\$ 31,948
RESOURCE CONSERVATION				
6785 Watershed Programs	2,250	-	-	-
Sub-total	\$ 2,250	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 1,372,623	\$ 1,804,334	\$ 1,752,998	\$ 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** - Publications and community group outreach related to watershed stewardship and NPDES permit, and speaker's bureau expenses.
- 6872 Outside Services** - Fiscal years 2024 through 2026 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 Program

Las Virgenes - Triunfo Joint Powers Authority

Capital Improvement Project Detail FY 2025-26

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.				
Project to Date Budget	737,100	Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.				
Project to Date Expenditures	72,539					
Carryforward	664,561					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (70.6%)		-	469,180	243,852	1,330,104	
TWSD Share Amount (29.4%)		-	195,381	101,548	553,896	
Project Totals		-	664,561	345,400	1,884,000	2,966,500
Summer Season TMDL Compliance-CIP10619						
Project Manager	Hurtado	Project Description:				
Priority	2	Selection, preliminary studies, outreach, CEQA analysis, preliminary design, and final design for the summer time compliance. Construction of a 1 MGD "side stream" treatment facility at Tapia to treat potable water for stream flow augmentation.				
Project to Date Budget	4,597,941					
Project to Date Expenditures	4,058,703					
Carryforward	539,238					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (70.6%)		-	380,702	-	-	
TWSD Share Amount (29.4%)		-	158,536	-	-	
Project Totals		-	539,238	-	-	4,597,941
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. 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.				
Project to Date Budget	30,821,536					
Project to Date Expenditures	12,018,337					
Carryforward	18,803,199					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
LV Share Amount (70.6%)		14,002,081	27,277,140	58,531,696	234,931,488	
TWSD Share Amount (29.4%)		5,830,895	11,359,036	24,374,389	97,832,660	
Project Totals		19,832,976	38,636,175	82,906,085	332,764,148	466,324,745
Rancho Las Virgenes Storm Water Diversion-CIP10668						
Project Manager	Hurtado	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					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
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	-					
Carryforward	50,000					
Sanitation Replacement (100%)		FY 2024-25 Appropriations	FY 2024-25 Budget	FY 2025-26 Appropriations	Future Year Appropriations	Project Total
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

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	-	453,647
TWSD Share Amount (29.4%)		17,538	147,000	-	188,913
Project Totals		59,653	500,000	-	642,560
Project Total					1,150,413
Tapia Flow Equalization-CIP10737					
Project Manager	Slosser/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	588,098	-
TWSD Share Amount (29.4%)		-	1,111,111	244,902	-
Project Totals		-	3,779,290	833,000	-
Project Total					4,613,000
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	-				
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	-	-
Project Total					314,000
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	-				
Project to Date Expenditures	-				
Carryforward	-				
		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
Project Total					1,584,000
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	145,613				
Carryforward	682,467				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	481,822	-	-
TWSD Share Amount (29.4%)		-	200,645	-	-
Project Totals		-	682,467	-	-
Project Total					828,080

New RAS Wet Well and Pumps-CIP10747						
Project Manager	Triplett	Project Description:				
Priority	2	Replace RAS wet well and pumps to increase pumping capacity and reliability.				
Project to Date Budget	120,000					
Project to Date Expenditures	-					
Carryforward	-					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		84,720	84,720	1,042,197	-	
TWSD Share Amount (29.4%)		35,280	35,280	434,003	-	
Project Totals		120,000	120,000	1,476,200	-	1,596,200
Centrate Tank Inspection and Rehabilitation Assessment-CIP10748						
Project Manager	Soderberg	Project Description:				
Priority	2	Tank inspections and recommendations for rehabilitation.				
Project to Date Budget	132,000					
Project to Date Expenditures	32,073					
Carryforward	99,927					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		35,300	105,848	35,300	-	
TWSD Share Amount (29.4%)		14,700	44,079	14,700	-	
Project Totals		50,000	149,927	50,000	-	232,000
Tapia Influent Pump Replacement-CIP10749						
Project Manager	Triplett	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	-					
Project to Date Expenditures	-					
Carryforward	-	This project was identified in the 2017 Carollo study.				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	-	77,660	1,175,490	
TWSD Share Amount (29.4%)		-	-	32,340	489,510	
Project Totals		-	-	110,000	1,665,000	1,775,000
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	-					
Carryforward	112,800					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
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	Soderberg	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	-					
Carryforward	330,000					
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year	
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations	Project Total
LV Share Amount (70.6%)		-	232,980	30,400	-	
TWSD Share Amount (29.4%)		-	97,020	12,660	-	
Project Totals		-	330,000	43,060	-	373,060

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	-				
		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	-	4,384,260
TWSD Share Amount (29.4%)		194,040	194,040	-	1,825,740
Project Totals		660,000	660,000	-	6,210,000
6,870,000					
Tapia Secondary Clarifier Rehabilitation-CIP10794					
Project Manager	Soderberg	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	125,735				
Carryforward	721,265				
		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	721,013	2,329,800	-
TWSD Share Amount (29.4%)		88,200	300,252	970,200	-
Project Totals		300,000	1,021,265	3,300,000	-
4,447,000					
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	1,486,028	Combines CIP10702 in FY23.24 Carryforward.			
Project to Date Expenditures	-				
Carryforward	1,486,028				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	1,049,136	-	-
TWSD Share Amount (29.4%)		-	436,892	-	-
Project Totals		-	1,486,028	-	-
1,486,028					
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	314,990				
Carryforward	526,390				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	371,631	-	-
TWSD Share Amount (29.4%)		-	154,759	-	-
Project Totals		-	526,390	-	-
841,380					
JPA Condition Assessment and Rehabilitation Planning-CIP10797					
Project Manager	Korkosz	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	-	-
100,000					
Centrifuge Controls Upgrade-CIP10798					
Project Manager	Korkosz	Project Description:			
Priority	1	Rancho centrifuge controls need replacement. Replacement would improve operational functionality and efficiency.			
Project to Date Budget	527,300				
Project to Date Expenditures	-				
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	-	-
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	70,031				
Carryforward	-				
		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
					1,893,000
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	-				
Carryforward	-				
		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	79,146				
Carryforward	753,354				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	531,868	-	-
TWSD Share Amount (29.4%)		-	221,486	-	-
Project Totals		-	753,354	-	-
					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	3,060,203				
Carryforward	1,906,961				
		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	624,009	-	-
TWSD Share Amount (71.07%)		177,675	1,532,952	-	-
Project Totals		250,000	2,156,961	-	-
					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	79,287				
Carryforward	625,713				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	441,753	-	1,059,000
TWSD Share Amount (29.4%)		-	183,960	-	441,000
Project Totals		-	625,713	-	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	-				
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 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	1,028,267				
Carryforward	90,733				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	64,058	-	-
TWSD Share Amount (29.4%)		-	26,676	-	-
Project Totals		-	90,733	-	-
1,119,000					
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	-				
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	Soderberg	Project Description:			
Priority	2	Replacement of the trough and shaftless screw conveyor in the reactor building.			
Project to Date Budget	371,178				
Project to Date Expenditures	69,253				
Carryforward	301,925				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Sanitation Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	213,159	-	-
TWSD Share Amount (29.4%)		-	88,766	-	-
Project Totals		-	301,925	-	-
371,178					
Pavement Restoration Tapia-CIP10836					
Project Manager	Korkosz	Project Description:			
Priority	3	Pavement restoration/slurry seal at Tapia.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	-	-
-					
Tapia and Rancho Fire Alarm Replacement-CIP10837					
Project Manager	Korkosz	Project Description:			
Priority	1	Replace Fire alarm panel due to obsolescence and compatibility with VOIP.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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
160,000					
Tapia Primary Clarifiers Rehabilitation-CIP10838					
Project Manager	Hurtado	Project Description:			
Priority	3	Replace Tapia primary clarifier covers 1-5. Existing covers are FRP roof covers.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	1,293,039	-
TWSD Share Amount (29.4%)		22,050	22,050	538,461	-
Project Totals		75,000	75,000	1,831,500	-
1,906,500					

Tapia Sulzer Blower Check Valve Replacement-CIP10839					
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	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	-	-
Tapia Tertiary Filter Influent Valve/Backwash Control Replacement-CIP10840					
Project Manager	Hurtado	Project Description:			
Priority	2	Filter influent valve (12) redesign and replacement. Include baffle replacement. Backwash controls upgrade.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	225,525	-
TWSD Share Amount (29.4%)		7,350	7,350	93,915	-
Project Totals		25,000	25,000	319,440	-
Tapia Bisulfite Line Replacement-CIP10841					
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	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	184,054	-
TWSD Share Amount (29.4%)		5,880	5,880	76,646	-
Project Totals		20,000	20,000	260,700	-
Tapia Group Seating-CIP10842					
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	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	-
Tapia Generator Replacement-CIP10843					
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	-				
Project to Date Expenditures	-				
Carryforward	-				
		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
Rancho Dust Collector Retrofit-CIP10844					
Project Manager	Leu	Project Description:			
Priority	2	Retrofit and upsize of a new 14" rotary airtlock for the amendment dust collector at Rancho. The existing 8" rotary airtlock is undersized and results in dust bridging within the dust collector.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	-	-

Rancho Boiler Replacement-CIP10845					
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	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	-	-
Project Total: 603,000					
Rancho Control Building Improvements-CIP10846					
Project Manager	Hurtado	Project Description:			
Priority	2	Cabinets and appliances in kitchen and lunchroom need replacement.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	-	-
Project Total: 51,200					
Rancho Dewatering-Reactor Building Patio Cover-CIP10847					
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	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	51,256	-
TWSD Share Amount (29.4%)		4,410	4,410	21,344	-
Project Totals		15,000	15,000	72,600	-
Project Total: 87,600					
Rancho Metering Bin Replacement-CIP10848					
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. Include motors, screw conveyors, bucket elevator, control system upgrades, new steel bins or new coatings, and other mechanical and structural components.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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	97,075	1,724,052
TWSD Share Amount (29.4%)		7,350	7,350	40,425	717,948
Project Totals		25,000	25,000	137,500	2,442,000
Project Total: 2,604,500					
Sanitation Summary					
		FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26
Sanitation Replacement (100%)		Carryforward	Appropriations	Budget	Appropriations
LV Share Amount		22,801,736	16,728,297	39,530,033	65,280,985
TWSD Share Amount		10,620,880	7,113,732	17,734,611	27,185,000
Project Totals		33,422,615	23,842,029	57,264,644	92,465,985
Future Year Appropriations: 356,690,208					
Recycled Water					
Calabasas Park Recycled Water Main Extension-CIP10666					
Project Manager	Leu	Project Description:			
Priority	2	Install approximately 1,200 linear feet of 6-8 inch pipeline to loop the existing recycled water system.			
Project to Date Budget	1,040,200				
Project to Date Expenditures	206,298				
Carryforward	833,902				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Recycled Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (100.0%)		900,000	1,733,902	-	-
Project Totals		900,000	1,733,902	-	-
Project Total: 1,940,200					

Recycled Water Tank Rehabilitation-Parkway Tank-CIP10849					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of the Parkway Tank.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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-CIP10850					
Project Manager	Soderberg	Project Description:			
Priority	3	Rehabilitation of the Indian Hills Tank.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		FY 2024-25	FY 2024-25	FY 2025-26	Future Year
Recycled Replacement (100%)		Appropriations	Budget	Appropriations	Appropriations
LV Share Amount (70.6%)		-	-	1,042,056	404,369
TWSD Share Amount (29.4%)		-	-	433,944	168,391
Project Totals		-	-	1,476,000	572,760
					2,048,760

Reclaimed Valve Box Raising and Repairs-CIP10851					
Project Manager	Johnson	Project Description:			
Priority	1	Raising and repairs of reclaimed valve boxes to ensure safety.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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

Upgrade Wireless Communications Backhaul System (RW)-CIP10852					
Project Manager	Nkwenji	Project Description:			
Priority	2	District Wireless Backhaul System - Upgrade to ethernet based system at recycled Water Facilities.			
Project to Date Budget	-				
Project to Date Expenditures	-				
Carryforward	-				
		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
Recycled Water Replacement	Carryforward	Appropriations	Budget	Appropriations	Appropriations
LV Share Amount	833,902	1,408,606	2,242,508	1,253,856	777,137
TWSD Share Amount	-	211,799	211,799	522,144	323,623
Project Totals	-	720,405	2,454,307	1,776,000	1,100,760

GRAND TOTAL CIP

	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	Future Year
JPA PARTNER SHARE	Carryforward	Appropriations	Budget	Appropriations	Appropriations
LVMWD Share Amount	23,635,638	18,136,903	41,772,541	66,534,841	252,600,423
TWSD Share Amount	10,620,880	7,325,531	17,946,410	27,707,144	105,190,545
Project Totals	34,256,517	25,462,434	59,718,951	94,241,985	357,790,968



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 2025-2026 is abbreviated "FY 2026" or "FY 26."

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 2025-2026
Adopted Budget**

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