



Fiscal Year 2023-2024 Proposed Budget

July 1, 2023 – June 30, 2024

Budget Workshop
May 16, 2023



2023 Board of Directors

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Executive Summary 7-11

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May 16, 2023

Members of the Board of Directors:

I am pleased to submit the Triunfo Water & Sanitation District (District) Fiscal Year 2023-2024 Budget. The District's FY2024 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 FY2024 Budget anticipates *increases* in net assets (before capital expenses) of \$10,466,545 with full funding of all operating expenses, depreciation and amortization, and non-operating revenues and expenses, as well as debt related to the Oak Canyon reservoir, Automated Meter Read, and Recycled Water Pipeline Projects.

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

Capital expenses for both the District and the Las Virgenes - Triunfo Joint Powers Authority (JPA) are estimated at \$8,062,422.

Wastewater revenue includes programmed 15% rate increases, effective in July 2023.

Budgeted Potable Water revenues reflect a 4% planned rate increase for FY2024, as well as an additional Calleguas Municipal Water District (CMWD) pass-through increase in January 2024. Additionally, due to the loosening of water restrictions, budgeted potable water sales have been increased to 1,800 acre feet (AF), compared to the the District's FY2023 drought driven water allocation of 1,243 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 based upon 80% of CMWD's Tier 1 Potable Water rate, increasing from \$1,305.60 to \$1,384.00. Additionally, Recycled Water revenue includes a programmed 2% retail customer rate increase, from \$6.07 to \$6.18 per HCF, effective July 2023, and a CMWD-based pass-through increase starting in January 2024.

The FY2024 JPA Budget is incorporated into the District's FY2024 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 \$3,895,806 funding included in the FY2024 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.

In addition, the District's ongoing plan to transition to a more autonomous operation, including the field services group, is expected to be completed by January 1, 2024, with the addition of one Electrical/Instrumentation position, one Water/Wastewater Worker, one maintenance truck, and a sewer cleaning machine rental while The District awaits delivery of the recently approved sewer cleaning machine. In order to ensure a smooth field services transition, the District will continue to contract with Ventura Regional Sanitation District to provide maintenance support of wastewater facilities and the SCADA system until next steps are in place and The District is ready to assume all operations. Staff is targeting January 1, 2024, as a completion date.

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 2020 Yearend	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Adjusted FY 2023 Budget	Estimated FY 2023 Yearend	Proposed FY 2024 Budget
Operating revenues:						
Fees, sales	\$ 18,356,120	\$ 21,626,008	\$ 22,258,384	\$ 22,681,733	\$ 22,075,150	\$ 27,019,129
Service charges	2,177,628	2,296,422	2,453,228	2,525,973	2,590,677	2,691,964
Rental revenue - Cell Towers	181,378	185,771	211,497	192,352	211,497	207,581
Penalty revenue	83,425	18,893	136,820	146,037	153,811	131,157
Other revenue	260,602	102,916	260,598	124,428	232,731	128,703
Total operating revenues	21,059,152	24,230,010	25,320,528	25,670,523	25,263,866	30,178,533
Operating expenses:						
Salary & Employee Benefits	-	701,106	1,632,483	2,884,985	2,907,378	3,569,985
Wastewater treatment, Potable & R/W purchase	8,155,010	10,506,527	9,134,455	9,800,132	8,825,880	11,379,156
VRSD contract services - Operations	3,222,507	3,809,286	2,937,254	950,000	581,305	975,240
VRSD contract services - Administration	1,311,868	1,110,533	122,018	-	-	-
Operating materials and supplies	-	-	5,365	664,111	103,046	79,500
Professional services	936,549	360,665	298,335	1,608,556	438,809	776,336
Insurance	97,477	112,809	139,528	157,716	210,384	226,671
Board member fees and reimbursable expenses	68,968	50,916	51,419	116,453	56,504	127,881
Membership and dues	47,326	49,001	56,195	62,708	75,860	67,380
Conference and seminars	-	-	-	-	-	23,000
Management and administrative	27,226	41,086	117,265	302,730	301,969	395,782
Utilities	185,643	213,789	226,952	239,838	226,164	316,000
Bank service charges	55,997	59,246	85,880	70,600	70,708	81,300
Permits, licenses and fees	196,836	265,810	199,387	229,648	316,735	372,700
Total operating expenses	14,305,408	17,280,773	15,006,537	17,087,477	14,114,742	18,390,931
Operating income(loss) before depreciation	6,753,745	6,949,237	10,313,990	8,583,047	11,149,125	11,787,602
Depreciation and amortization	1,505,342	1,410,847	1,408,589	1,408,510	1,580,625	1,439,167
Operating income(loss)	5,248,402	5,538,389	8,905,401	7,174,537	9,568,499	10,348,435
Non-operating revenues(expenses):						
Interest and investment earnings	268,020	104,155	154,488	49,600	570,099	445,000
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(606,273)	(560,975)	(618,319)	(337,446)	(205,931)	(326,890)
Overhead cost allocation	-	-	-	-	-	-
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(338,253)	(456,820)	(463,831)	(287,846)	364,169	118,110
Change in net assets before capital expenses	\$ 4,910,149	\$ 5,081,570	\$ 8,441,570	\$ 6,886,691	\$ 9,932,668	\$ 10,466,545
Capital expenses	1,068,966	4,737,936	(1,543,948)	5,256,576	5,256,576	8,062,422
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	1,068,966	4,737,936	(1,543,948)	5,256,576	5,256,576	8,062,422
Change in net assets	\$ 3,841,183	\$ 343,633	\$ 9,985,518	\$ 1,630,115	\$ 4,676,092	\$ 2,404,123

Budget Line Item Summary

Wastewater Treatment (JPA) – Triunfo’s portion of the FY2024 JPA wastewater treatment budget total \$6,917,341, up from the FY2023 budget total of \$6,564,000.

Potable Water Purchases – The budget assumes purchasing 1,836 AF of water, with about 991 AF purchased at \$1,632 per acre foot from July through December 2023, and about 845 AF purchased at \$1,730 per acre foot from January through June 2024. Any additional increases to the wholesale rate will be addressed with rate modifications.

Recycled Water Purchases – Estimated FY2024 expenses from the JPA for recycled water purchases total \$752,395, a decrease from \$848,157 budgeted for FY2023. The District purchased the recycled pipeline from Calleguas Municipal Water District in 2017.

VRSD Contract – The proposed FY2024 VRSD contract for the maintenance support of the District’s wastewater facilities and SCADA system represents about a 2.66% increase, from \$950,000 to \$975,240.

Professional Services – The FY2024 expense total for this category no longer includes the remaining VRSD FY2022 contract balance as a placeholder. It does include rate studies, Aqua Metric, Searle Creative, leak repairs, motor rebuilds and controls, baseline legal fees, as-needed engineering consultants, audits, and various IT maintenance & software annual fees. A copy of the Professional Services detail is found on Page 49.

Board Member Fees & Reimbursable Expenses – The estimates for FY2024 include 269 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 \$90,380 in FY2024. These expenses include membership dues and 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, Tax Collector’s fee, and fuel. A detailed list is found on Page 53.

Utilities – Utilities includes water, electricity, telephone services, and trash collection.

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

Permits, Licenses and Fees – Payments to the City of Los Angeles and Los Angeles County Public Works for fees related to wastewater disposal, conveyance, and treatment services, along with SWRCB, Encroachment, and EHD, 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 60. For FY2024, the combined interest expense for all loans is \$326,890.

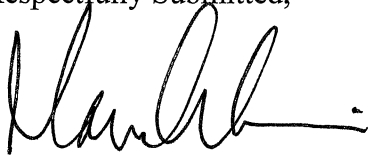
Acknowledgement

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 decision to transition to a more conventional district.

The completion of this budget document was 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 the Las Virgenes Municipal Water District staff for their hard work in updating the Las Virgenes – Triunfo Joint Powers Authority FY2024 Budget.

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

Respectfully Submitted,

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

Mark Norris
General Manager

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Consolidated Budget..... 14-15

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
CONSOLIDATED

Description	Actual FY 2020 Yearend	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Adjusted FY 2023 Budget	Estimated FY 2023 Yearend	Proposed FY 2024 Budget
Operating revenues:						
Fees, sales	\$ 18,356,120	\$ 21,626,008	\$ 22,258,384	\$ 22,681,733	\$ 22,075,150	\$ 27,019,129
Service charges	2,177,628	2,296,422	2,453,228	2,525,973	2,590,677	2,691,964
Rental revenue - Cell Towers	181,378	185,771	211,497	192,352	211,497	207,581
Penalty revenue	83,425	18,893	136,820	146,037	153,811	131,157
Other revenue	260,602	102,916	260,598	124,428	232,731	128,703
Total operating revenues	21,059,152	24,230,010	25,320,528	25,670,523	25,263,866	30,178,533 [1]
Operating expenses:						
Salary & Employee Benefits	-	701,106	1,632,483	2,884,985	2,907,378	3,569,985 [2]
Wastewater treatment, Potable & R/W purchase	8,155,010	10,506,527	9,134,455	9,800,132	8,825,880	11,379,156 [3]
VRSD contract services - Operations	3,222,507	3,809,286	2,937,254	950,000	581,305	975,240 [4]
VRSD contract services - Administration	1,311,868	1,110,533	122,018	-	-	-
Operating materials and supplies	-	-	5,365	664,111	103,046	86,500
Professional services	936,549	360,665	298,335	1,608,556	438,809	776,336 [5]
Insurance	97,477	112,809	139,528	157,716	210,384	226,671 [6]
Board member fees and reimbursable expenses	68,968	50,916	51,419	116,453	56,504	127,881 [7]
Membership and dues	47,326	49,001	56,195	62,708	75,860	67,380 [8]
Conference and seminars	-	-	-	-	-	23,000 [9]
Management and administrative	27,226	41,086	117,265	302,730	301,969	388,782 [10]
Utilities	185,643	213,789	226,952	239,838	226,164	316,000 [11]
Bank service charges	55,997	59,246	85,880	70,600	70,708	81,300 [12]
Permits, licenses and fees	196,836	265,810	199,387	229,648	316,735	372,700 [13]
Total operating expenses	14,305,408	17,280,773	15,006,537	17,087,477	14,114,742	18,390,931
Operating income(loss) before depreciation	6,753,745	6,949,237	10,313,990	8,583,047	11,149,125	11,787,602
Depreciation and amortization	1,505,342	1,410,847	1,408,589	1,408,510	1,580,625	1,439,167
Operating income(loss)	5,248,402	5,538,389	8,905,401	7,174,537	9,568,499	10,348,435
Non-operating revenues(expenses):						
Interest and investment earnings	268,020	104,155	154,488	49,600	570,099	445,000
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(606,273)	(560,975)	(618,319)	(337,446)	(205,931)	(326,890) [14]
Overhead cost allocation	-	-	-	-	-	-
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(338,253)	(456,820)	(463,831)	(287,846)	364,169	118,110
Change in net assets before capital expenses	\$ 4,910,149	\$ 5,081,570	\$ 8,441,570	\$ 6,886,691	\$ 9,932,668	\$ 10,466,545 [15]
Capital expenses	1,068,966	4,737,936	(1,543,948)	5,256,576	5,256,576	8,062,422 [16]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	1,068,966	4,737,936	(1,543,948)	5,256,576	5,256,576	8,062,422
Change in net assets	\$ 3,841,183	\$ 343,633	\$ 9,985,518	\$ 1,630,115	\$ 4,676,092	\$ 2,404,123

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
CONSOLIDATED

COMMENTS

The Consolidated budget summarizes the proposed activities for Administration, Wastewater, Potable Water, and Recycled Water, including Capital Projects, for FY2024.

- [1] Estimated FY2024 Operating Revenues include approximately \$16.99M in Wastewater, \$10.2M in Potable Water, and \$2.99M in Recycled Water. For a detailed breakdown of Operating Revenue within each segment, see Pages 22-23, 34-35, and 40-41.
- [2] Salary & Employee Benefits estimated for FY2024 include \$2.13M for Administration, \$0.72M in Wastewater, \$0.57M Potable Water, and \$0.14M in Recycled Water. For a detailed breakdown, see Page 46.
- [3] Estimated FY2024 expenses include approximately \$6.92M for wastewater treatment, \$3.71M for the purchase of potable water, and \$0.75M for the purchase of recycled water. For a detailed breakdown within each segment, see Pages 22-23, 34-35, and 40-41.
- [4] For a detailed breakdown of FY2024 VRSD Contract Services within each project, see Pages 25-32, 37-38, and 43-44.
- [5] Budgeted items for FY2024 are primarily comprised of rate studies (\$120K), Aqua Metric (\$96.6K), Searle Creative (\$74.9K), leak repairs (\$70K), motor rebuilds and controls (\$64.2K), baseline legal fees (\$50K), as-needed engineering consultants (\$50K), audits (\$32.1K), and various IT maintenance & software annual fees (\$101.6K).
- [6] FY2024 budgeted items include liability insurance (\$107K), the Recycled Water system (\$39K), the AMI system (\$30.6K), and workers' compensation (\$50K).
- [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 51.
- [9] Conferences and Seminars include human resources, risk management, and other training sessions, for staff.
- [10] FY2024 management and administrative expenses are primarily comprised of the administrative office lease (\$187.5K), printing and postage (\$85.1K), tax collector fees to collect sewer fees through the tax rolls (\$45.5K), and fuel (\$21K).
- [11] Utilities are comprised of water, electricity, and telephone services, including a toll-free 800 telephone number.
- [12] Paymentus credit card service fees (\$73K) and bank fees (\$8.3K).
- [13] FY2024 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 (\$214K); SWRCB, Encroachment, and EHD (\$43K); Los Angeles County Public Works for sewage disposal (\$35K); and LAFCO (\$15K).
- [14] For a detailed breakdown of debt service, see Page 60.
- [15] On a consolidated basis, it is estimated that Triunfo Water & Sanitation District FY2024 revenues will exceed expenses by approximately \$10.47M before capital.
- [16] For a list of all capital projects, see Page 55. Joint Powers Authority related capital improvement projects are also identified and discussed in the attached *JPA FY2023-24 Draft Budget Amendments* (Pages 110-111).

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Administration 18-19

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
ADMINISTRATION

Description	Actual FY 2020 Yearend	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Adjusted FY 2023 Budget	Estimated FY 2023 Yearend	Proposed FY 2024 Budget
Operating revenues:						
Fees, sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service charges	-	-	-	-	-	-
Rental revenue - Cell Towers	-	-	-	-	-	-
Penalty revenue	-	-	-	-	-	-
Other revenue	-	914	18	-	-	-
Total operating revenues	-	914	18	-	-	-
Operating expenses:						
Salary & Employee Benefits	-	701,106	1,632,483	1,839,844	1,884,329	2,133,350 [1]
Wastewater treatment, Potable & R/W purchase	-	-	-	-	-	-
VRSD contract services - Operations	-	-	-	-	-	-
VRSD contract services - Administration	799,248	686,476	122,018	-	-	-
Operating materials and supplies	-	-	-	-	4,130	-
Contract services	-	-	-	-	-	-
Professional services	366,766	194,452	216,214	248,282	226,590	300,684 [2]
Insurance	43,812	58,928	86,354	101,990	154,497	157,014 [3]
Board member fees and reimbursable expenses	56,561	51,716	48,292	60,885	40,408	61,440 [4]
Membership and dues	7,951	7,841	14,511	16,268	20,662	17,825 [5]
Conference and seminars	-	-	-	-	-	8,000 [6]
Management and administrative	-	10,334	16,255	130,518	104,703	221,802 [7]
Utilities	-	5,399	8,533	32,500	15,891	18,300
Bank service charges	-	-	10,869	3,600	6,558	8,300
Permits, licenses and fees	10,954	14,300	13,277	14,448	19,807	18,000 [8]
Total operating expenses	1,285,293	1,730,553	2,168,806	2,448,335	2,477,575	2,944,715
Operating income(loss) before depreciation	(1,285,293)	(1,729,639)	(2,168,788)	(2,448,335)	(2,477,575)	(2,944,715)
Depreciation and amortization	-	-	-	-	136,784	-
Operating income(loss)	(1,285,293)	(1,729,639)	(2,168,788)	(2,448,335)	(2,614,359)	(2,944,715)
Non-operating revenues(expenses):						
Interest and investment earnings	2,718	10	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	39,938	-
Overhead cost allocation	1,282,575	1,677,924	2,170,788	2,681,085	2,769,105	3,054,715 [9]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	1,285,293	1,677,934	2,170,788	2,681,085	2,809,044	3,054,715
Change in net assets before capital expenses	\$ -	\$ (51,705)	\$ 2,000	\$ 232,750	\$ 194,684	\$ 110,000
Capital expenses	-	-	2,000	242,500	242,500	110,000 [10]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	2,000	242,500	242,500	110,000
Change in net assets	\$ -	\$ (51,705)	\$ -	\$ (9,750)	\$ (47,816)	\$ -

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
ADMINISTRATION

COMMENTS

- [1] Salaries and Benefits include the General Manager, Finance Director, Clerk of the Board, Engineering Program Manager, Administrative Program Manager, Public Information Officer, Accountant, and Accounting Technicians (4). For a detailed breakdown, see Pages 46-48.
- [2] FY2024 Professional Services are primarily comprised of various IT maintenance & software fees (\$96.6K), Searle Creative (\$74.9K), baseline legal fees (\$50K), audits (\$32.1K), and Paychex (\$26.2K).
- [3] Liability (\$107K) and workers' compensation (\$50K) 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, and the Greater Conejo Chamber of Commerce. For a detailed breakdown of FY2024, please see Page 51.
- [6] Conference and Seminars include human resources, risk management, and other training sessions, for staff.
- [7] FY2024 management and administrative expenses are comprised of the administrative office (\$187.5K), copy machines and printing (\$10.9K), iPads and cell phones (\$9K), and other various office services such as postage, shipping, paper shredding, and offsite storage (\$14.4K).
- [8] FY2024 Permits, Licenses, & Fees includes the following estimates: \$15K in LAFCO fees and \$3K in miscellaneous permit fees.
- [9] Overhead cost allocation represents the transfer IN from Wastewater (\$1.74M), Potable Water (\$1.02M), and Recycled Water (\$0.3M) to pay for TWSD's administrative and capital overhead.

[10]

Summary of FY 2024 Capital Projects	
Description	Administration
Bishopswood Expansion Feasibility Study	\$25,000
Truck - Electrical/Instrumentation	\$85,000
FY 2024 Capital Projects Estimated Total	\$110,000

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Wastewater 22-32

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
WASTEWATER

Description	Actual FY 2020 Yearend	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Adjusted FY 2023 Budget	Estimated FY 2023 Yearend	Proposed FY 2024 Budget
Operating revenues:						
Fees, sales	\$ 9,752,279	\$ 11,204,741	\$ 12,658,716	\$ 14,645,488	\$ 14,674,532	\$ 16,838,654 [1]
Service charges	-	-	-	-	-	\$ -
Rental revenue - Cell Towers	-	20	-	-	-	\$ -
Penalty revenue	11,475	19,065	10,092	15,000	18,683	\$ 17,000
Other revenue	248,236	83,755	174,930	127,525	224,764	\$ 131,800 [2]
Total operating revenues	10,011,990	11,307,580	12,843,738	14,788,013	14,917,979	16,987,454
Operating expenses:						
Salary & Employee Benefits	-	-	-	418,057	415,648	718,317 [3]
Wastewater treatment	4,120,929	5,995,456	4,983,447	6,564,000	5,437,033	6,917,341 [4]
VRSD contract services - Operations	1,471,336	1,968,190	1,275,593	736,907	522,198	750,615 [5]
VRSD contract services - Administration	100,534	30,846	-	-	-	-
Operating materials and supplies	-	-	-	299,658	41,363	49,750
Professional services	436,596	125,769	25,422	562,109	52,928	118,469 [6]
Insurance	3,550	2,559	2,585	-	2,717	-
Board member fees and reimbursable expenses	1,633	-	164	41,978	5,438	47,700 [7]
Membership and dues	13,370	13,600	13,600	14,500	20,039	18,000 [8]
Conference and seminars	-	-	-	-	-	7,500 [9]
Management and administrative	26,215	29,647	43,867	50,000	90,513	60,873 [10]
Utilities	32,287	35,795	40,168	40,000	41,000	58,539 [11]
Bank service charges	-	79	-	-	303	-
Permits, licenses and fees	148,388	204,113	155,838	165,200	217,782	283,150 [12]
Total operating expenses	6,354,838	8,406,052	6,540,684	8,892,408	6,846,961	9,030,255
Operating income(loss) before depreciation	3,657,152	2,901,528	6,303,054	5,895,605	8,071,018	7,957,199
Depreciation and amortization	347,904	329,479	328,089	328,089	347,131	352,850
Operating income(loss)	3,309,248	2,572,049	5,974,966	5,567,517	7,723,887	7,604,349
Non-operating revenues(expenses):						
Interest and investment earnings	250,060	100,656	86,747	49,600	498,873	445,000
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-
Overhead cost allocation	(594,426)	(771,845)	(1,982,886)	(1,510,409)	(1,460,024)	(1,738,897) [13]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(344,366)	(671,189)	(1,896,139)	(1,460,809)	(961,151)	(1,293,897)
Change in net assets before capital expenses	\$ 2,964,882	\$ 1,900,860	\$ 4,078,826	\$ 4,106,707	\$ 6,762,736	\$ 6,310,452
Capital expenses	1,068,966	4,737,936	(1,545,948)	4,951,763	4,951,763	7,896,376 [14]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	1,068,966	4,737,936	(1,545,948)	4,951,763	4,951,763	7,896,376
Change in net assets	\$ 1,895,916	\$ (2,837,077)	\$ 5,624,774	\$ (845,056)	\$ 1,810,973	\$ (1,585,924)

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
WASTEWATER

COMMENTS

[1] Wastewater revenue includes the following estimated sewer service fees, proposed to go into effect on July 1, 2023, in accordance with Ordinance No. TWSD-250:

Description	Total ERUs	Monthly Rate per ERU	Annual Fees
Apartments	1,216.750	\$83.90	\$1,225,023.90
Single Family	8,206.948	\$104.91	\$10,331,890.98
Multi-Family	2,425.377	\$104.91	\$3,053,355.61
Commercial	616.220	\$104.91	\$775,771.68
Recreation	40.000	\$104.91	\$50,356.80
Recreation Public Agency	18.000	\$104.91	\$22,660.56
School	241.000	\$104.91	\$303,399.72
Fire Service	2.000	\$104.91	\$2,517.84
Utility	2.000	\$104.91	\$2,517.84
Shopping Center	101.000	\$186.29	\$225,783.48
Restaurant	169.000	\$241.33	\$489,417.24
Markets	38.000	\$241.33	\$110,046.48
Water Flow - Low	205.810	\$91.22	\$225,287.86
Water Flow - High	8.190	\$209.85	\$20,624.06
FY2024 Total	13,290.295		\$16,838,654.05

[2] Other Revenue includes the following estimates: connection fees (\$86.8K) and other permit, audit, inspection, and plan check fees (\$45K).

[3] Salary & Employee benefits represent 50% of the total cost from the Operations employees (\$1.44M).

[4] Wastewater Treatment includes TWSD's share of the JPA's operating expenses. For a detailed breakdown, see Page 105.

[5] Services include collection system cleaning, CCTV, preventative maintenance, SCADA, and the Northshore variable grade system. For a detailed breakdown, see Pages 25-32.

[6] Professional Services include a rate study (\$40K), motor rebuilds and controls (\$31.2K), an as-needed engineering consultant (\$25K), and other various services such as software, safety, lab testing, security, and vehicle maintenance and repairs (\$22.1K).

[7] 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.

[8] Membership and Dues consists of CASA.

[9] Conference and Seminars include training sessions for staff.

[10] Tax Collector Fees to collect sewer service fees through tax rolls (\$45.5K), fuel (\$13.9K), and printing and binding (\$1.5K).

[11] Utilities are comprised of electricity, and telephone services.

[12] FY2024 Significant fees include Amalgamated System Sewerage System Charges from the City of Los Angeles for use of the Tillman treatment plant (\$214K) and Los Angeles County Public Works for sewage disposal (\$35K).

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
WASTEWATER

COMMENTS

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

[14]

Summary of FY 2024 Capital Projects	
Description	Wastewater
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>	
003 Discharge Point Rehabilitation	\$163,170
Centrifuge Rebuild	\$69,102
Concrete Corrosion Repair-Tapia	\$77,616
Fire Hardening-JPA Facilities	\$77,616
Grit Chamber Mixing System Replacement	\$58,212
Hach Equipment Replacement	\$244,755
Malibou Lake Siphon	\$177,375
Pure Water Project	\$3,895,806
Rancho Las Virgenes New Flare	\$163,170
Rancho Las Virgenes Storm Water Diversion	\$50,539
Rancho Reliability Improvements FY22-24	\$38,808
Rancho SCADA Improvements	\$77,616
SCADA System Communication Upgrades	\$189,336
Site Security Assessment/Improvement - JPA	\$100,901
Tapia Aluminum Sulfate Tank Replacement	\$93,396
Tapia Control Building Rehab	\$247,366
Tapia Effluent Pump Station Rehabilitation	\$1,066,153
Tapia Facility Improvements FY22-24	\$38,808
Tapia Flood Wall Improvements	\$58,212
Tapia Flow Equalization	\$979,020
Tapia Sludge Wet Well Piping Replacement	\$14,700
Tapia Tertiary Filter Rehabilitation	\$14,700
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal</i>	<i>\$7,896,375</i>
FY 2024 Capital Projects Estimated Total	\$7,896,375

Joint Powers Authority related capital improvement projects are identified and discussed in the attached *JPA FY2023-24 Draft Budget Amendments* (Pages 110-111).



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
 805.658.4679

FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
221201	Wages - Regular			
51010	51010 Annual Line Cleaning	561	\$149.00	\$83,589
	51010 Hotspot Cleaning	221	\$149.00	\$32,929
	51010 Annual CCTV	546	\$149.00	\$81,354
	51010 Line Cleaning	54	\$134.00	\$7,236
	51010 Hotspot Cleaning	18	\$134.00	\$2,412
	51010	533	\$149.00	\$79,417
	51010 Annual Line Cleaning	561	\$149.00	\$83,589
	51010 Hotspot Cleaning	221	\$149.00	\$32,929
	51010	13	\$149.00	\$1,937
	51010	12	\$169.00	\$2,028
52080	Other Professional Services			
	52080 GIS - Collection System Mapping	1	\$6,178.95	\$6,179
52185	Operating Supplies			
	52185 Operating Supplies & Small Tools / Equip	1	\$4,943	\$4,943
52186	Other Operating Services			
	52186 Traffic Control Services	1	\$12,356.75	\$12,357
52193	Water			
	52193 CA Water Service	1	\$4,544.80	\$4,545
60595	Fund Transfer Out-VACTOR USE			
	60595 Vactor w/chase truck	62	\$937.00	\$58,094
	60595 Hydrorodder	20	\$608.00	\$12,160
	60595 Hotspot Cleaning Vactor	6	\$937.00	\$5,622
	Account Total---			
	Account Total---			\$407,420

60597	Fund Transfer Out-TV VAN USE	Account Total----	\$31,171				
	60597 CCTV Inspection Van			61	\$511.00	\$31,171	
60598	Fund Transfer Out-FLEET	Account Total----	\$27,710				
	60598 Mileage			15000	\$1.63	\$24,450	
	60598 Hotspot Cleaning Mileage			2000	\$1.63	\$3,260	
221201E <i>Triunfo Sanitation District - WW - Maintenance - Collection System - Emergency Callouts</i>		Project	221201 Total----			\$570,200	
51040	Wages - Overtime	Account Total----	\$5,481				
	51040 Call Out		W/WW Worker	9	\$224.00	\$2,016	
	51040		W/WW Worker	9	\$224.00	\$2,016	
	51040 Call Out		W/WW Ops Superintendent	9	\$161.00	\$1,449	
		Project	221201E Total----			\$5,481	
		Total for this report----				\$575,681	

Customer Signature: _____ Date: _____
Approval to Start Project

VRSD Signature: _____ Date: _____
Approval to Start Project



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
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FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
221202	Wages - Regular			
	51010	45	\$149.00	\$6,705
	51010	45	\$149.00	\$6,705
	51010	9	\$169.00	\$1,521
	51010	45	\$162.00	\$7,290
	Account Total---			\$22,221
52185	Operating Supplies			
	52185	1	\$617.55	\$618
	Account Total---			\$618
60596	Fund Transfer Out-VACUMN			
	60596	5	\$511.00	\$2,555
	Account Total---			\$2,555
60598	Fund Transfer Out-FLEET			
	60598	1500	\$1.63	\$2,445
	Account Total---			\$2,445
	Project		221202 Total---	\$27,839
			Total for this report---	\$27,839

Customer Signature: _____ Date: _____
 Approval to Start Project

VRSD Signature: _____ Date: _____
 Approval to Start Project



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
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FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
221204	<i>Triunfo Sanitation District - WW - Maintenance - Preventative</i>			
51010	Wages - Regular			
	51010	Account Total---	\$41,284	
	51010	W/WW Electrical/Mechanical Wkr 153	\$162.00	\$24,786
	51010	W/WW Worker	\$149.00	\$6,705
	51010	Administrative Asst	\$134.00	\$2,412
	51010	W/WW Worker	\$149.00	\$6,705
	51010	W/WW Ops Superintendent	\$169.00	\$676
52185	Operating Supplies			
	52185	Account Total---	\$6,179	
52186	Other Operating Services			
	52186	52185 Oil, filters, fuse, breakers and misc PM materials	\$6,178.95	\$6,179
	52186	Account Total---	\$9,268	
60594	Fund Transfer Out-EQUIPMENT			
	60594	52186 Crane services and CAT service	\$9,267.85	\$9,268
	60594	Account Total---	\$1,622	
60595	Fund Transfer Out-VACTOR USE			
	60595	60594 Small tools and equipment	\$1,622.00	\$1,622
	60595	Account Total---	\$3,748	
60598	Fund Transfer Out-FLEET			
	60598	60595 Wet Well Cleaning	\$937.00	\$3,748
	60598	60598 Mileage	\$1.63	\$2,445
		Account Total---	\$2,445	
		Project 221204 Total---	\$64,546	

Total for this report--- \$64,546

Customer Signature: _____ Date: _____
Approval to Start Project

VRSD Signature: _____ Date: _____
Approval to Start Project



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
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FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
221206	Wages - Regular			
	51010			\$38,148
	51010	210	\$172.00	\$36,120
	51010	12	\$169.00	\$2,028
	Account Total---			\$38,148
52080	Other Professional Services			
	52080	1	\$3,088.90	\$3,089
	Account Total---			\$3,089
52185	Operating Supplies			
	52185	1	\$6,178.95	\$6,179
	Account Total---			\$6,179
60594	Fund Transfer Out-EQUIPMENT			
	60594	1	\$1,050.00	\$1,050
	Account Total---			\$1,050
60598	Fund Transfer Out-FLEET			
	60598	2000	\$1.63	\$3,260
	Account Total---			\$3,260
	Project 221206 Total---			\$51,726
	Total for this report---			\$51,726

Customer Signature: _____ Date: _____
 Approval to Start Project

VRSD Signature: _____ Date: _____
 Approval to Start Project



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
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FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
221208	Triunfo Sanitation District - BCYN- Maintenance - Preventative			
51010	Wages - Regular		\$24,274	
51010	51010	W/WW Electrical/Mechanical Wkr 72	\$162.00	\$11,664
51010	51010	W/WW Worker 36	\$149.00	\$5,364
51010	51010	Administrative Asst 9	\$134.00	\$1,206
51010	51010	W/WW Worker 36	\$149.00	\$5,364
51010	51010	W/WW Ops Superintendent 4	\$169.00	\$676
52185	Operating Supplies		\$618	
52185	52185 Misc Operating Materials & Supplies	1	\$617.55	\$618
60595	Fund Transfer Out-VACTOR USE		\$3,748	
60595	60595 Wet Well Cleaning	4	\$937.00	\$3,748
60598	Fund Transfer Out-FLEET		\$1,630	
60598	60598 Mileage	1000	\$1.63	\$1,630
Account Total---				
Project 221208 Total---			\$30,270	
Total for this report---			\$30,270	

Customer Signature: _____ Date: _____
 Approval to Start Project

VRSD Signature: _____ Date: _____
 Approval to Start Project



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
 805.658.4679

FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
221301	Triunfo Sanitation District - WW - Operations			
52198	Internet			
	52198 Data/Network (Verizon Wireless)	12	\$46.01	\$552
Account Total---				\$552
Project 221301 Total---				\$552
Total for this report---				\$552

Customer Signature: _____ Date: _____
 Approval to Start Project

VRSD Signature: _____ Date: _____
 Approval to Start Project

Potable Water 34-38

TRIUNFO WATER & SANITATION DISTRICT

FISCAL YEAR 2024 BUDGET SUMMARY

POTABLE WATER

Description	Actual FY 2020 Yearend	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Adjusted FY 2023 Budget	Estimated FY 2023 Yearend	Proposed FY 2024 Budget
Operating revenues:						
Fees, sales	\$ 6,395,205	\$ 7,676,034	\$ 7,088,168	\$ 4,863,001	\$ 5,012,881	\$ 7,471,673 [1]
Service charges	1,955,439	2,073,206	2,177,635	2,307,226	2,324,921	2,425,060 [2]
Rental revenue - Cell Towers	181,378	185,751	211,497	192,352	211,497	207,581
Penalty revenue	68,436	(171)	116,071	118,885	122,279	102,005
Other revenue	(12,634)	18,248	85,650	(3,098)	7,967	(3,098) [3]
Total operating revenues	8,587,823	9,953,068	9,679,022	7,478,367	7,679,545	10,203,221
Operating expenses:						
Salary & Employee Benefits	-	-	-	522,571	487,412	574,653 [4]
Potable water purchase	3,436,768	3,864,442	3,558,070	2,387,975	2,678,806	3,709,420 [5]
VRSD contract services - Operations	1,589,872.88	1,717,311.89	1,488,349.62	150,122	46,666.43	158,110 [6]
VRSD contract services - Administration	397,581	376,601	-	-	-	-
Operating materials and supplies	-	-	5,365	317,361	49,992	29,400
Professional services	94,586	33,113	53,328	750,966	153,876	296,953 [7]
Insurance	23,274	24,504	23,494	24,519	24,693	30,649 [8]
Board member fees and reimbursable expenses	8,826	(800)	2,964	13,590	9,997	18,741 [9]
Membership and dues	24,935	26,490	26,955	30,905	33,409	30,055 [10]
Conference and seminars	-	-	-	-	-	6,000 [11]
Management and administrative	1,012	1,105	54,665	122,212	94,461	102,904 [12]
Utilities	99,133	105,702	113,451	113,000	113,227	139,948 [13]
Bank service charges	55,997	59,167	75,011	67,000	63,848	73,000 [14]
Permits, licenses and fees	35,485	46,615	37,408	50,000	78,785	68,050 [15]
Total operating expenses	5,767,469	6,254,250	5,439,061	4,550,222	3,835,172	5,237,883
Operating income(loss) before depreciation	2,820,354	3,698,818	4,239,961	2,928,145	3,844,373	4,965,338
Depreciation and amortization	763,240	687,169	686,301	686,222	698,649	685,286
Operating income(loss)	2,057,115	3,011,649	3,553,659	2,241,923	3,145,724	4,280,052
Non-operating revenues(expenses):						
Interest and investment earnings	15,242	3,489	67,741	-	71,226	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(302,144)	(278,927)	(223,783)	(100,619)	(48,809)	(94,338) [16]
Overhead cost allocation	(509,499)	(671,170)	(140,846)	(823,969)	(941,908)	(1,017,777) [17]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(796,401)	(946,608)	(296,887)	(924,588)	(919,491)	(1,112,115)
Change in net assets before capital expenses	\$ 1,260,713	\$ 2,065,041	\$ 3,256,772	\$ 1,317,335	\$ 2,226,233	\$ 3,167,937
Capital expenses	-	-	-	-	-	25,000
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	-	-	-	25,000 [18]
Change in net assets	\$ 1,260,713	\$ 2,065,041	\$ 3,256,772	\$ 1,317,335	\$ 2,226,233	\$ 3,142,937

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
POTABLE WATER

COMMENTS

[1] Estimated potable water sales for FY2023 include increases proposed to go into effect on July 1, 2023, in accordance with Ordinance No. TWSD-350, and pass through increases set to go into effect on January 1, 2024, 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
FY2024 Proposed Budget	Tier 1	287.51	125,238	\$8.38	\$ 1,049,494	Tier 1	285.63	124,421	\$8.60	\$ 1,070,021
	Tier 2	507.80	221,199	\$9.44	\$ 2,088,119	Tier 2	429.04	186,888	\$9.66	\$ 1,805,338
	Tier 3	176.27	76,784	\$11.46	\$ 879,945	Tier 3	113.75	49,551	\$11.68	\$ 578,756
	Total	971.58	423,221		\$ 4,017,558	Total	828.42	360,860		\$ 3,454,114
FY2023 Adopted Budget	Tier 1	198.54	86,484	\$7.90	\$ 683,224	Tier 1	197.24	85,919	\$8.06	\$ 692,507
	Tier 2	350.67	152,750	\$8.92	\$ 1,362,530	Tier 2	296.27	129,056	\$9.08	\$ 1,171,828
	Tier 3	121.72	53,023	\$10.86	\$ 575,830	Tier 3	78.55	34,218	\$11.02	\$ 377,082
	Total	670.93	292,257		\$ 2,621,583	Total	572.07	249,193		\$ 2,241,418

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

Meter Size	Proposed FY2024 Budget			Adopted FY2023 Budget		
	Monthly Charge	Number of Meters	Extension	Monthly Charge	Number of Meters	Extension
3/4"	\$ 36.86	4325	\$ 1,913,034.00	\$ 35.44	4273	\$ 1,817,221.44
1"	\$ 58.16	64	\$ 44,666.88	\$ 55.92	58	\$ 38,920.32
1.5"	\$ 110.70	18	\$ 23,911.20	\$ 106.44	18	\$ 22,991.04
2"	\$ 172.99	191	\$ 396,493.08	\$ 166.33	194	\$ 387,216.24
3"	\$ 370.18	7	\$ 31,095.12	\$ 355.94	6	\$ 25,627.68
4"	\$ 660.81	2	\$ 15,859.44	\$ 635.39	2	\$ 15,249.36
		4607	\$ 2,425,059.72		4551	\$ 2,307,226.08

[3] Other FY2024 revenue includes start fees (\$9.3K), NSF fees (\$2.6K), which are offset by low income \$15/month reductions on monthly billing (\$15K).

[4] Salary & Employee benefits represent 40% of the total cost from the Operations employees (\$1.44M).

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

Item	Proposed FY 2024 Budget			Adopted FY 2023 Budget		
	Quantity **	Cost	Extension	Quantity **	Cost	Extension
Water purchased (July-Dec)	991.01 acre feet	\$ 1,632	\$ 1,617,328	684.35 acre feet	\$ 1,562	\$ 1,068,955
Water purchased (Jan-June)	844.99 acre feet	\$ 1,730	\$ 1,461,833	583.51 acre feet	\$ 1,632	\$ 952,288
Pumping charges	1,836.00 acre feet	\$ 118.70	\$ 217,933	1,267.86 acre feet	\$ 107.91	\$ 136,815
Capacity Reservation Charge (July-Dec)	991.01 acre feet	\$ 107.03	\$ 106,068	684.35 acre feet	\$ 85.66	\$ 58,621
Capacity Reservation Charge (Jan-June)	844.99 acre feet	\$ 106.01	\$ 89,577	583.51 acre feet	\$ 94.26	\$ 55,002
Ready to Serve Charge (July-Dec)	991.01 acre feet	\$ 112.84	\$ 111,826	684.35 acre feet	\$ 76.43	\$ 52,305
Ready to Serve Charge (Jan-June)	844.99 acre feet	\$ 116.99	\$ 98,855	583.51 acre feet	\$ 99.38	\$ 57,989
Flow penalties	12 months	\$ 500	\$ 6,000	12 months	\$ 500	\$ 6,000
Total			\$ 3,709,420			\$ 2,387,975

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

[6] Services include preventative maintenance and SCADA. For a detailed breakdown of VRSD Contract Services within each project, see Pages 37-38.

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 2024 BUDGET SUMMARY
POTABLE WATER

COMMENTS

- [7] FY2024 Professional Services are primarily comprised of \$94.4K for Aqua-Metric, \$70K for leak repairs, \$40K for a rate study, \$33K for motor and pump replacements and rebuilds, \$25K for an as-needed engineering consultant, and \$10K for tank inspections.
- [8] AMI Insurance for the B of A Loan
- [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 51.
- [11] Conference and Seminars include training sessions for staff.
- [12] Management and Administrative includes \$74.2K for bill printing and postage. Other expenses primarily include lab services, fuel, and water conservation rebates.
- [13] Utilities are comprised of electricity, telephone services (including a toll-free 800 telephone number), and trash collection.
- [14] Paymentus credit card service fees.
- [15] Permits, Licenses, & Fees for FY2024 includes \$43K for SWRCB, Encroachment, and EHD, and \$25.1K for other state and county permits.
- [16] For a detailed breakdown of debt service, see Page 60.
- [17] Overhead cost allocation is the Potable Water Division's share of TWSD's own administrative overhead.
- [18] The FY2024 Capital Expense is the Savoy Pump Station Replacement Design.



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
 805.658.4679

FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
222201	<i>Triunfo Sanitation District - PW - Maintenance - Preventative</i>			
51010	Wages - Regular		\$94,262	
51010	51010	W/WW Electrical/Mechanical Wkr 297	\$162.00	\$48,114
51010	51010	Administrative Asst	\$134.00	\$6,968
51010	51010	Instrumentation Technician	\$172.00	\$37,152
51010	51010	W/WW Ops Superintendent	\$169.00	\$2,028
52185	Operating Supplies		\$12,357	
52185	52185	Supplies and Lindero pump #1 rebuild		
60598	Fund Transfer Out-FLEET	1	\$12,356.75	\$12,357
60598	60598	Mileage	\$1.63	\$2,445
Account Total---			\$2,445	
Account Total---			\$12,357	
Project 222201 Total---			\$109,064	
Total for this report---			\$109,064	

Customer Signature: _____ Date: _____
 Approval to Start Project

VRSD Signature: _____ Date: _____
 Approval to Start Project



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
 805.658.4679

FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
222202	<i>Triunfo Sanitation District - PW - Maintenance - Electrical System & Controls</i>			
51010	Wages - Regular		\$38,148	
	51010	Instrumentation Technician	\$172.00	\$36,120
	51010	W/WW Ops Superintendent	\$169.00	\$2,028
52080	Other Professional Services		\$3,089	
	52080	O/S Professional Services	\$3,088.90	\$3,089
52185	Operating Supplies		\$6,179	
	52185	Electrical Supplies	\$6,178.95	\$6,179
60598	Fund Transfer Out-FLEET		\$1,630	
	60598	Mileage	\$1.63	\$1,630
		Account Total---		
		Account Total---		
		Account Total---		
		Project 222202 Total---	\$49,046	
		Total for this report---	\$49,046	

Customer Signature: _____ Date: _____
 Approval to Start Project

VRSD Signature: _____ Date: _____
 Approval to Start Project

Recycled Water 40-44

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
RECYCLED WATER

Description	Actual FY 2020 Yearend	Actual FY 2021 Yearend	Actual FY 2022 Yearend	Adjusted FY 2023 Budget	Estimated FY 2023 Yearend	Proposed FY 2024 Budget
Operating revenues:						
Fees, sales	\$ 2,208,635	\$ 2,745,232	\$ 2,511,500	\$ 3,173,244	\$ 2,387,736	\$ 2,708,802 [1]
Service charges	222,189	223,216	275,593	218,747	265,757	266,904 [2]
Rental revenue - Cell Towers	-	-	-	-	-	-
Penalty revenue	3,514	-	10,657	12,152	12,849	12,152
Other revenue	25,001	-	-	-	-	-
Total operating revenues	2,459,339	2,968,448	2,797,750	3,404,143	2,666,342	2,987,858
Operating expenses:						
Salary & Employee Benefits	-	-	-	104,514	119,988	143,665 [3]
Recycled water purchase	597,313	646,629	592,939	848,157	710,042	752,395 [4]
VRSD contract services - Operations	161,297.65	123,784.84	173,311.16	62,971	12,439.84	66,515 [5]
VRSD contract services - Administration	14,505	16,610	-	-	-	-
Operating materials and supplies	-	-	-	47,091	7,561	7,350
Professional services	38,602	7,332	3,372	47,199	5,415	60,230 [6]
Insurance	26,840	26,817	27,094	31,207	28,477	39,008 [7]
Board member fees and reimbursable expenses	1,949	-	-	-	661	-
Membership and dues	1,070	1,070	1,129	1,035	1,750	1,500 [8]
Conference and seminars	-	-	-	-	-	1,500
Management and administrative	-	-	2,478	-	12,292	3,203 [9]
Utilities	54,223	66,893	64,799	54,338	56,046	99,212 [10]
Bank service charges	-	-	-	-	-	-
Permits, licenses and fees	2,009	782	(7,136)	-	362	3,500
Total operating expenses	897,808	889,918	857,986	1,196,511	955,033	1,178,078
Operating income(loss) before depreciation	1,561,531	2,078,530	1,939,764	2,207,632	1,711,309	1,809,780
Depreciation and amortization	394,199	394,199	394,199	394,199	398,062	401,032
Operating income(loss)	1,167,332	1,684,330	1,545,564	1,813,433	1,313,247	1,408,748
Non-operating revenues(expenses):						
Interest and investment earnings	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-
Debt service interest expense	(304,129)	(282,047)	(394,536)	(236,827)	(197,060)	(232,552) [11]
Overhead cost allocation	(178,649)	(234,909)	(47,057)	(346,706)	(367,172)	(298,041) [12]
Other, net	-	-	-	-	-	-
Total non-operating revenues(expenses)	(482,778)	(516,957)	(441,593)	(583,533)	(564,233)	(530,593)
Change in net assets before capital expenses	\$ 684,554	\$ 1,167,374	\$ 1,103,971	\$ 1,229,899	\$ 749,015	\$ 878,156
Capital expenses	-	-	-	62,313	62,313	31,046 [13]
Capital expenses - contra	-	-	-	-	-	-
Capital expenses, net	-	-	-	62,313	62,313	31,046
Change in net assets	\$ 684,554	\$ 1,167,374	\$ 1,103,971	\$ 1,167,586	\$ 686,702	\$ 847,110

TRIUNFO WATER & SANITATION DISTRICT
FISCAL YEAR 2024 BUDGET SUMMARY
RECYCLED WATER

COMMENTS

[1] Estimated recycled water sales for FY2024 include increases proposed to go into effect on July 1, 2023, in accordance with Ordinance No. TSD-450, and increases set to go into effect on January 1, 2024, in accordance with percentage increase to the Calleguas Municipal Water District's wholesale supply rate for potable water:

Estimated TSD Wholesale Sales in Acre Feet [AF]								
Wholesale	Proposed FY 2024 Budget				Adopted FY 2023 Budget			
	AF	HCF	\$/AF	Extension	AF	HCF	\$/AF	Extension
Jul-Dec	287,700	125,322	\$1,305.60	\$375,621	293.57	127,879	\$1,248.80	\$366,610
Jan-Jun	216,635	94,366	\$1,384.00	\$299,823	192.87	84,014	\$1,305.60	\$251,811
Total	504.34	219,688		\$675,444	486.44	211,893		\$618,421

Estimated TSD Retail Sales [HCF] to Oak Park and Lake Sherwood								
Retail	Proposed FY 2024 Budget				Adopted FY 2023 Budget			
	AF	HCF	\$/HCF	Extension	AF	HCF	\$/HCF	Extension
Jul-Dec	448.49	195,363	\$6.18	\$1,207,340	601.74	262,120	\$5.81	\$1,522,917
Jan-Jun	289.51	126,110	\$6.55	\$826,018	390.27	170,001	\$6.07	\$1,031,906
Total	738.00	321,472		\$2,033,359	992.01	432,121		\$2,554,823

[2] Recycled Water Meter Service Charges:

Meter Size	Adopted FY2023 Budget			Adopted FY2022 Budget		
	Monthly Charge	Number of Meters	Extension	Monthly Charge	Number of Meters	Extension
2"	\$ 160.61	91	\$ 175,386.12	\$ 157.46	91	\$ 171,946.32
3"	\$ 301.13	2	\$ 7,227.12	\$ 295.22	2	\$ 7,085.28
4"	\$ 501.88	4	\$ 24,090.24	\$ 492.03	4	\$ 23,617.44
6"	\$ 1,003.66	1	\$ 12,043.92	\$ 983.98	1	\$ 11,807.76
		98	\$ 218,747.40		98	\$ 214,456.80

[3] Salary & Employee benefits represent 10% of the total cost from the Operations employees (\$1.44M).

[4] Recycled Water Purchase:

Estimated Acre Feet (AF) Purchase from JPA						
	Proposed FY 2024 Budget			Adopted FY 2023 Budget		
	AF	\$/AF	Extension	AF	\$/AF	Extension
Jul-Dec	747.27	\$579.44	\$432,999.87	904.95	\$570.32	\$516,111.08
Jan-Jun	551.21	\$579.44	\$319,395.38	582.21	\$570.32	\$332,046.01
Total (AF)	1,298.49		\$752,395.25	1,487.16		\$848,157.09

[5] Services include preventative maintenance and SCADA. For a detailed breakdown of VRSD Contract Services within each project, see Pages 43-44.

[6] Professional Services are primarily comprised of \$40K for a rate study, \$6K for motor and pump replacements and rebuilds, \$4K for motor controls, \$3K for tank inspections, and \$2.2K for Aqua-Metric.

[7] Insurance includes \$35.5K for the Recycled Water system and \$3.5K for the AMI system.

[8] Memberships and Dues consists of WateReuse.

[9] Management & Administrative includes \$1.7K for fuel and \$1.5K for billing and postage.

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

[11] For a detailed breakdown of debt service, see Page 60.

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 2024 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 2024 Capital Projects	
Description	Recycled Water
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>	
<i>Recycled Water Reservoir #2 Storm Repairs/Inflow Problems</i>	\$31,046
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal</i>	\$31,046
FY 2024 Capital Projects Estimated Total	\$31,046



VENTURA REGIONAL SANITATION DISTRICT
 1001 PARTRIDGE DRIVE, SUITE 150
 VENTURA, CA 93003-0704
 805.658.4679

FY24 PROPOSED CUSTOMER BUDGET

Project Number	Account	Quantity	Cost/Price	Extension
223201	Triunfo Sanitation District - RW - SCADA			
51010	Wages - Regular		\$9,270	
51010	Instrumentation Technician	48	\$172.00	\$8,256
51010	W/WW Ops Superintendent	6	\$169.00	\$1,014
52185	Operating Supplies		\$1,236	
52185	Parts and supplies	1	\$1,236.25	\$1,236
60594	Fund Transfer Out-EQUIPMENT		\$525	
60594	Small tools and equipment	1	\$525.00	\$525
60598	Fund Transfer Out-FLEET		\$1,630	
60598	Mileage	1000	\$1.63	\$1,630
Account Total---				
Project 223201 Total---			\$12,661	
Total for this report---			\$12,661	

Customer Signature: _____ Date: _____
 Approval to Start Project

VRSD Signature: _____ Date: _____
 Approval to Start Project

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TRIUNFO WATER & SANITATION DISTRICT
Salary & Employee Benefits Detail – Fiscal Year 2023-24

Position	Wages	Auto Allowance	FICA/Medicare	STD/LTD	Life Insurance	Medical Coverage	401(a) Retirement Plan	StandBy	Overtime	Total
Accountant	\$103,455		\$9,583	\$895	\$305	\$22,488	\$17,070			\$153,796
Accounting Assistant	\$73,162		\$6,370	\$895	\$305	\$22,488	\$12,072			\$115,292
Accounting Technician	\$221,154		\$19,433	\$2,685	\$915	\$67,464	\$36,489			\$348,140
Administrative Program Manager	\$164,936		\$12,553	\$895	\$305	\$22,488	\$27,214			\$228,391
Clerk of the Board	\$112,104		\$9,270	\$895	\$305	\$22,488	\$18,497			\$163,559
Director of Finance	\$230,969	\$4,800	\$14,482	\$895	\$305	\$22,488	\$38,110			\$312,049
Engineering Program Manager	\$204,223	\$4,800	\$12,780	\$895	\$305	\$22,488	\$33,697			\$279,188
Environmental Resources Analyst	\$103,456		\$8,152	\$760	\$440	\$22,488	\$17,070			\$152,366
General Manager	\$280,744	\$4,800	\$15,926	\$895	\$305	\$22,488	\$46,323			\$371,481
Operations Manager	\$190,747	\$0	\$12,686	\$760	\$440	\$22,488	\$31,473			\$258,594
WWW Operations Supervisor	\$114,059		\$10,508	\$760	\$440	\$22,488	\$18,820			\$167,075
WWW Worker Meter Maint/Reader	\$162,844		\$15,481	\$1,520	\$880	\$44,976	\$26,868			\$252,569
WWW Worker-Distribution	\$260,942		\$23,674	\$2,280	\$1,320	\$67,464	\$43,054			\$398,734
Public Information Officer	\$110,360		\$9,197	\$895	\$305	\$22,488	\$18,209			\$161,454
Electrical/Instrumentation Tech	\$113,287		\$8,728	\$760	\$440	\$22,488	\$18,692			\$164,395
Operations Employees								\$22,306	\$20,596	\$42,902
Grand Total	\$2,446,442	\$14,400	\$188,823	\$16,685	\$7,315	\$449,760	\$403,658	\$22,306	\$20,596	\$3,569,985

TRIUNFO WATER & SANITATION DISTRICT

Staffing Summary - Fiscal Year 2023-24

Position	Full-Time Equivalent Positions				
	FY 2022-2023			FY 2023-2024	
	Allocations	Mid Year Adjustments	Amended	Additions/ Deletions	Allocations
Accountant	1.00	0.00	1.00	0.00	1.00
Accounting Assistant	1.00	0.00	1.00	-1.00	0.00
Accounting Technician	3.00	0.00	3.00	1.00	4.00
Administrative Program Manager	0.50	0.50	1.00	0.00	1.00
Clerk of the Board	0.75	0.00	0.75	0.00	0.75
Director of Finance	1.00	0.00	1.00	0.00	1.00
Engineering Program Manager	0.75	0.25	1.00	0.00	1.00
Environmental Resources Analyst	1.00	0.00	1.00	0.00	1.00
Electrical/Instrumentation Technician	0.00	0.00	0.00	1.00	1.00
General Manager	1.00	0.00	1.00	0.00	1.00
Operations Manager	1.00	0.00	1.00	0.00	1.00
Public Information Officer	0.75	0.00	0.75	0.00	0.75
WWW Operations Supervisor	1.00	0.00	1.00	0.00	1.00
WWW Worker-Distribution	2.00	0.00	2.00	1.00	3.00
WWW Worker-Meter Maint/Reader	2.00	0.00	2.00	0.00	2.00
TOTAL ALLOCATIONS	16.75	0.75	17.50	2.00	19.50

TRIUNFO WATER & SANITATION DISTRICT
CLASSIFICATION PLAN - Fiscal Year 2023-24
[Salary ranges and annual salaries are subject to change]

Position	Full-Time Equivalent Positions					* Approximate Annual Salary
	FY 2022-2023		FY 2023-2024			
	Allocations	Mid Year Adjustments	Amended	Additions/Deletions	Allocations	
Accountant	1.00	0.00	1.00	0.00	1.00	\$79,581 - \$103,455
Accounting Assistant	1.00	0.00	1.00	-1.00	0.00	\$53,864 - \$70,022
Accounting Technician	3.00	0.00	3.00	1.00	4.00	\$65,472 - \$85,113
Administrative Program Manager	0.50	0.50	1.00	0.00	1.00	\$132,359 - \$168,435
Clerk of the Board	0.75	0.00	0.75	0.00	0.75	\$106,646 - \$138,640
Director of Finance	1.00	0.00	1.00	0.00	1.00	\$177,669 - \$230,970
Electrical/Instrumentation Technician	0.00	0.00	0.00	1.00	1.00	\$92,309 - \$112,676
Engineering Program Manager	0.75	0.25	1.00	0.00	1.00	\$158,180 - \$204,223
Environmental Resources Analyst	1.00	0.00	1.00	0.00	1.00	\$79,581 - \$103,455
General Manager	1.00	0.00	1.00	0.00	1.00	\$215,957 - \$280,745
Operations Manager	1.00	0.00	1.00	0.00	1.00	\$146,727 - \$190,746
Public Information Officer	0.75	0.00	0.75	0.00	0.75	\$117,578 - \$152,851
WWW Operations Supervisor	1.00	0.00	1.00	0.00	1.00	\$87,738 - \$114,059
WWW Worker-Distribution	2.00	0.00	2.00	0.00	2.00	\$75,791 - \$98,529
WWW Worker-Meter Maint/Reader	2.00	0.00	2.00	0.00	2.00	\$75,791 - \$98,529
TOTAL ALLOCATIONS	16.75	0.75	17.50	1.00	18.50	

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

TRIUNFO WATER & SANITATION DISTRICT
Professional Services

Description	Administration	Wastewater	Potable Water	Recycled Water	Total
AQUA METRIC SALES COMPANY (Sensus Analytics)			\$4,883	\$117	\$5,000
Aqua-Metric Annual Support Fee (% based on # of customers-ACFR)			\$89,500	\$2,079	\$91,579
ArcGIS-Env Sys Res Inst. (GASB96)				\$1,000	\$1,000
As-Needed Engineering Consultant		\$25,000	\$25,000		\$50,000
Baseline Legal (does not include Capital programs)	\$50,000				\$50,000
BATTERIES PLUS BULBS (batteries for VG sewer)		\$300			\$300
brush clearance		\$500	\$4,000	\$500	\$5,000
Check scanner annual maint & Software license	\$2,000				\$2,000
CHP (accident reports)			\$200		\$200
CINTAS CORP (uniforms)		\$2,649	\$1,027	\$324	\$4,000
County Assessor Data File	\$1,000				\$1,000
Debra West	\$10,000				\$10,000
Debt Book-Implementation & Subscription GASB 87, 96	\$9,000				\$9,000
DIAL SECURITY (call center)		\$1,750	\$1,400	\$350	\$3,500
DKF Solutions for Training Link	\$3,267	\$1,337	\$1,069	\$267	\$5,940
ERNESTO PARRA (vehicle repairs)		\$2,500	\$2,000	\$500	\$5,000
FGL ENVIRONMENTAL (laboratory + FOG)		\$1,000			\$1,000
Fiserv, Innovyze, Western NRG, etc. (GASB96)			\$6,500		\$6,500
Fit Testing and Medical Evaluations		\$1,050	\$840	\$210	\$2,100
FTI IT Maint. Services	\$16,800				\$16,800
FTI-Barracuda. Dattp, Fortigate (GASB96)	\$12,000				\$12,000
GP Diamond Software Annual Fee including PR addt'l modules (GASB96)	\$9,000				\$9,000
GP-Diamond software consultant -PR assistance	\$15,000				\$15,000
Info Tech Srvcs including labor & IT minor equip as needed (FTI)	\$20,000				\$20,000
iWater-InfraMAP Cloud Software (GASB96)		\$5,000			\$5,000
J&H ENGINEERING GENERAL CONTRACTORS INC. (leak repairs)			\$35,000		\$35,000
JIFFY LUBE (oil changes)		\$500	\$400	\$100	\$1,000
JV Audit - TWSD Share	\$5,175				\$5,175
Misc. maintenance	\$300				\$300
Motor controls		\$13,000	\$14,000	\$4,000	\$31,000
Motor rebuilds and replacements		\$18,200	\$14,000	\$4,000	\$36,200
Oak Park High School	\$414				\$414
Other	\$621				\$621
Paychex	\$26,200				\$26,200
Potable Water Rate Study			\$40,000		\$40,000
Pump replacements			\$5,000	\$2,000	\$7,000
Recycled Water Rate Study				\$40,000	\$40,000
Replace Agoura Road panel				\$1,000	\$1,000
Rockwell/RS logics (PLC programming)		\$1,500	\$1,500	\$300	\$3,300
RON'S POTABLE WELDING (welding as-needed)		\$1,000	\$800	\$200	\$2,000
Rotary Club	\$1,242				\$1,242
SAM HILL & SONS, INC. (leak repairs)			\$35,000		\$35,000
Searle Creative (Additional Photography, Videography, and Outreach Services)	\$24,900				\$24,900
Searle PIO Annual Contract	\$50,000				\$50,000
Tank Inspections			\$10,000	\$3,000	\$13,000
The Acorn	\$2,000				\$2,000
TIRE MAN AGOURA INC (vehicle maintenance)		\$500	\$400	\$100	\$1,000
TWSD Audit: RAMS (Extra Work)	\$4,990				\$4,990
TWSD Audit: RAMS	\$21,975				\$21,975
UNDERGROUND SVC ALERT OF S. CAL (dig alert)		\$1,324	\$514	\$162	\$2,000
Videographer at TWSD board mtg	\$10,800				\$10,800
Wastewater Rate Study		\$40,000			\$40,000
water loss audit			\$3,000		\$3,000
WM CORPORATE SERVICES, INC. (trash pick-up)		\$1,150	\$920	\$230	\$2,300
Zoom, Thinking1, Techsmith, Cloudflare, etc. (GASB96)	\$4,000				\$4,000
Grand Total	\$300,684	\$118,259	\$296,953	\$60,440	\$776,336

TRIUNFO WATER & SANITATION DISTRICT
Board Member Fees & Expenses

Description	Administration	Wastewater	Potable Water	Total
Board Member Expenses	\$1,800			\$1,800
Misc. Board Member Expense	\$1,800			\$1,800
Board Member Fees	\$45,320	\$11,880	\$1,980	\$59,180
ACWA: 3 days of service			\$1,980	\$1,980
CASA Attendance (3 conferences, 4 days each)		\$7,920		\$7,920
CSDA Attendance (1 Conference, 3 Days)	\$1,320			\$1,320
Days of service for committees and training	\$16,500			\$16,500
DC Lobbying (6 Days)		\$3,960		\$3,960
Elected 12 x 2 x \$220 (TWSD & JPA)	\$26,400			\$26,400
Water Re-use attendance	\$1,100			\$1,100
Conference and Seminar Expenses	\$10,036	\$34,902	\$16,608	\$61,546
ACWA Conference Registration: 3 Members x 2 Events @ \$900/Event			\$5,400	\$5,400
ACWA Extra Event: 3 members x 1 Event @ \$200/Event			\$600	\$600
ACWA Lodging: 3 Members x 2 Events x 3 Nights @ \$300/night			\$5,400	\$5,400
ACWA Mileage: 3 Members x 2 Events			\$3,000	\$3,000
ACWA Per Diem: 3 Members x 2 Events x 4 Days @ \$80/Day + 15% Gratuity			\$2,208	\$2,208
CASA Lodging: 3 Members x 3 Events x 3 Nights (\$250/Night)		\$6,750		\$6,750
CASA Mileage: 3 Members x Events		\$2,700		\$2,700
CASA Per Diem: 3 Members x 3 Events x 4 Days @ \$80/Day + 15% Gratuity		\$3,312		\$3,312
CASA Registration: 3 Members x 3 Events @ \$700/Event		\$6,300		\$6,300
CSDA Conference Registration: 2 Members x 1 Event @ \$750/Event	\$1,500			\$1,500
CSDA Lodging: 2 Members x 1 Event x 3 Nights @ \$300/Night	\$1,800			\$1,800
CSDA Mileage: 2 Members x 1 Event	\$1,000			\$1,000
CSDA Per Diem: 2 Members x 1 Event x 4 Days @ \$80/Day + 15% Gratuity	\$736			\$736
DC Lobbying Lodging: 3 Members & GM x 5 Nights (\$500/Night)		\$10,000		\$10,000
DC Lobbying Per Diem: 3 Members & GM x 5 Days (\$80/Day + 15% Gratuity)		\$1,840		\$1,840
DC Lobbying Transportation: 3 Members & GM		\$4,000		\$4,000
TBD: Conference registration: 5 events @ \$1,000/event	\$5,000			\$5,000
District Portion - Other Board Member Benefits		\$918	\$153	\$1,071
Elected benefit cost/medicare/fica deferred		\$918	\$153	\$1,071
FICA/MCARE-Board Member	\$4,284			\$4,284
Elected benefit cost/medicare/fica deferred	\$4,284			\$4,284
Grand Total	\$61,440	\$47,700	\$18,741	\$127,881

TRIUNFO WATER & SANITATION DISTRICT
Memberships and Dues

Description	Administration	Wastewater	Potable Water	Recycled Water	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	\$575				\$575
Liebert, Cassidy, & Whitmore	\$4,900				\$4,900
Miscellaneous Membership Dues	\$1,500				\$1,500
VCSDA Dues	\$150				\$150
Water Re-use dues				\$1,500	\$1,500
Grand Total	\$17,825	\$18,000	\$30,055	\$1,500	\$67,380

TRIUNFO WATER & SANITATION DISTRICT
Staff Conferences and Seminars

Description	Administration	Wastewater	Potable Water	Recycled Water	Total
HR Training	\$2,000				\$2,000
Risk Management Training	\$1,000				\$1,000
Training/Certificates		\$7,500	\$6,000	\$1,500	\$15,000
Training/Conferences	\$5,000				\$5,000
Grand Total	\$8,000	\$7,500	\$6,000	\$1,500	\$23,000

TRIUNFO WATER & SANITATION DISTRICT
Management and Administrative

Description	Administration	Wastewater	Potable Water	Recycled Water	Total
370 N. Westlake - Common Area Expenses	\$10,000				\$10,000
370 N. Westlake - \$15,754/mo (July 2023 - August 2023)	\$31,508				\$31,508
370 N. Westlake - \$16,226/mo (March 2024 - June 2024)	\$64,904				\$64,904
370 N. Westlake - \$16,226/mo (September 2023 - January 2024)	\$81,130				\$81,130
Cell Phone Upgrades	\$3,000				\$3,000
iPads	\$6,000				\$6,000
WEX BANK (fuel cards)		\$13,905	\$5,392	\$1,703	\$21,000
Document Processing			\$2,500		\$2,500
General Admin Expenses			\$2,000		\$2,000
Mail Mgr Billing & Mailing			\$35,000		\$35,000
Offsite storage (Access)	\$2,000				\$2,000
Postage			\$25,000		\$25,000
Printing usage/maintenance	\$5,400				\$5,400
Readyfresh water service	\$1,200				\$1,200
Shipping	\$500				\$500
Shredding service	\$1,200				\$1,200
FGL ENVIRONMENTAL (laboratory + FOG)			\$15,000		\$15,000
Tax Collector's Fee for WW Segment (Tax Rolls) (~\$8.42M @ 0.25%)		\$21,050			\$21,050
Tax Collector's Fee for WW Segment (Tax Rolls) (~\$8.42M @ 0.29%)		\$24,418			\$24,418
Water Conservation Rebates			\$3,312		\$3,312
CAFR Application Fee	\$460				\$460
UPS STORE (meter warranties)			\$500		\$500
Office supplies	\$7,000				\$7,000
Mail Mgr-billing inserts			\$6,700		\$6,700
Printing & Binding		\$1,500			\$1,500
Printing-billing inserts			\$7,500		\$7,500
Mail Mgr Billing & Postage				\$1,500	\$1,500
Copiers-Good Suite Maintenance	\$5,500				\$5,500
Postage meter lease-FP Mailing Solutions	\$2,000				\$2,000
Grand Total	\$221,802	\$60,873	\$102,904	\$3,203	\$388,782

TRIUNFO WATER & SANITATION DISTRICT
Permits, Licenses, and Fees

Description	Administration	Wastewater	Potable Water	Recycled Water	Total
APCD, SWRCB, etc.		\$8,500			\$8,500
COUNTY OF VENTURA (backflow, water services, excavation permits)		\$5,000	\$10,000		\$15,000
LA County Public Works for Sewage Disposal		\$35,000			\$35,000
LAFCo annual fee	\$15,000				\$15,000
Miscellaneous permits/fees.	\$3,000				\$3,000
STATE WATER RESOURCE CONTROL BOARD (permits)		\$17,500	\$14,000	\$3,500	\$35,000
SWRCB; Encroachment; EHD; etc.			\$43,000		\$43,000
Tillman Capital Portion of ASSSCS (City of LA)		\$92,600			\$92,600
TSD flow to Tillman plant O&M (City of LA)		\$121,400			\$121,400
VENTURA COUNTY AIR POLLUTION CONTROL DISTRICT (generator permits)		\$3,150	\$1,050		\$4,200
Grand Total	\$18,000	\$283,150	\$68,050	\$3,500	\$372,700

TRIUNFO WATER & SANITATION DISTRICT

Capital Expenses

Description	Administration	Wastewater	Potable Water	Recycled Water
<i>Triunfo Water & Sanitation District</i>				
Bishopswood Expansion Feasibility Study	\$25,000			
Maintenance Truck - Electrical/Instrumentation	\$85,000			
Savoy Pump Station Replacement Design			\$25,000	
Triunfo Water & Sanitation District Subtotal	\$110,000	\$0	\$25,000	\$0
<i>Triunfo Water & Sanitation District's Share of Joint Powers Authority</i>				
003 Discharge Point Rehabilitation		\$163,170		
Centrifuge Rebuild		\$69,102		
Concrete Corrosion Repair-Tapia		\$77,616		
Fire Hardening-JPA Facilities		\$77,616		
Grit Chamber Mixing System Replacement		\$58,212		
Hach Equipment Replacement		\$244,755		
Malibou Lake Siphon		\$177,375		
Pure Water Project		\$3,895,806		
Rancho Las Virgenes New Flare		\$163,170		
Rancho Las Virgenes Storm Water Diversion		\$50,539		
Rancho Reliability Improvements FY22-24		\$38,808		
Rancho SCADA Improvements		\$77,616		
Recycled Water Reservoir #2 Storm Repairs/Inflow Problems				\$31,046
SCADA System Communication Upgrades		\$189,336		
Site Security Assessment/Improvement - JPA		\$100,901		
Tapia Aluminum Sulfate Tank Replacement		\$93,396		
Tapia Control Building Rehab		\$247,366		
Tapia Effluent Pump Station Rehabilitation		\$1,066,153		
Tapia Facility Improvements FY22-24		\$38,808		
Tapia Flood Wall Improvements		\$58,212		
Tapia Flow Equalization		\$979,020		
Tapia Sludge Wet Well Piping Replacement		\$14,700		
Tapia Tertiary Filter Rehabilitation		\$14,700		
Triunfo Water & Sanitation District's Share of Joint Powers Authority Subtotal	\$0	\$7,896,375	\$0	\$31,046
FY 2024 Capital Projects Estimated Total	\$110,000	\$7,896,375	\$25,000	\$31,046



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 2024 BUDGET SUMMARY

RESERVE ANALYSIS

Description	Actual FY 2020 Yearend	Actual FY 2021 Yearend	Actual FY 2022 Budget	Adjusted FY 2023 Budget	Estimated FY 2023 Yearend	Proposed FY 2024 Budget	
WASTEWATER DIVISION							
Restricted reserves:							
<i>Customer Deposits Fund</i>	639,200	643,200	662,200	662,200	662,200	639,200	[1]
Total restricted reserves	639,200	643,200	662,200	662,200	662,200	639,200	
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>							
<i>Operating Fund</i>	3,820,065	5,068,303	4,354,745	3,209,902	4,662,268	3,991,657	[4] [7]
<i>Rate Stabilization</i>	2,619,877	5,025,635	5,274,465	3,661,372	4,846,011	4,621,649	[4] [7]
Total assigned reserves	6,439,942	10,093,938	11,697,340	11,005,411	13,642,416	12,432,342	
Total reserve level balance	\$ 7,079,142	\$ 10,737,138	\$ 12,359,540	\$ 11,667,611	\$ 14,304,616	\$ 13,071,542	
POTABLE WATER DIVISION							
Restricted reserves:							
<i>Debt Service Reserve Funds</i>	602,000	602,000	-	-	-	-	
<i>Customer Deposits Fund</i>	61,525	70,915	79,735	79,735	79,735	61,525	[1]
Total restricted reserves	663,525	672,915	79,735	79,735	79,735	61,525	
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>							
<i>Operating Fund</i>	2,883,734	3,127,125	2,719,531	3,033,482	2,556,782	3,491,922	[1] [7]
<i>Debt Service Reserve Fund</i>	816,435	816,435	816,435	1,478,276	1,478,276	1,481,611	[5] [1] [7]
<i>Rate Stabilization</i>	330,670	1,561,126	4,632,902	4,780,151	4,891,868	6,597,822	[5]
Total assigned reserves	4,030,839	5,504,686	9,434,008	10,833,242	11,754,567	14,967,131	
Total reserve level balance	\$ 4,694,364	\$ 6,177,601	\$ 9,513,743	\$ 10,912,977	\$ 11,834,302	\$ 15,028,656	
RECYCLED WATER DIVISION							
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>							
<i>Operating Fund</i>	444,959	662,346	571,991	797,674	881,470	984,079	[1] [7]
<i>Debt Service Reserve Fund</i>	977,398	977,398	977,398	1,991,508	1,991,508	1,990,698	[5] [1] [7]
<i>Rate Stabilization</i>	1,960,283	2,745,232	2,511,500	2,115,496	1,591,824	1,805,868	[5]
Total assigned reserves	3,382,640	4,384,976	4,495,338	5,342,117	4,865,095	5,374,107	
Total reserve level balance	\$ 3,382,640	\$ 4,384,976	\$ 4,495,338	\$ 5,342,117	\$ 4,865,095	\$ 5,374,107	
CONSOLIDATED							
Restricted reserves:							
<i>Debt Service Reserve Funds</i>	602,000	602,000	-	-	-	-	
<i>Customer Deposits Fund</i>	700,725	714,115	741,935	741,935	741,935	700,725	
Total restricted reserves	1,302,725	1,316,115	741,935	741,935	741,935	700,725	
Designated reserves:							
<i>Capital Improvement and Capital Replacement Reserves Fund</i>							
<i>Operating Fund</i>	7,148,758	8,857,774	7,646,267	7,041,058	8,100,520	8,467,658	
<i>Debt Service Reserve Fund</i>	1,793,833	1,793,833	1,793,833	3,469,784	3,469,784	3,472,308	
<i>Rate Stabilization</i>	4,910,830	9,331,993	12,418,867	10,557,019	11,329,703	13,025,339	
Total assigned reserves	13,853,421	19,983,600	25,626,686	27,180,770	30,262,078	32,773,579	
Total reserve level balance	\$ 15,156,146	\$ 21,299,715	\$ 26,368,621	\$ 27,922,705	\$ 31,004,013	\$ 33,474,304	

- [1] Meets Recommended Reserve FY2024.
- [2] Capital Improvement Funds include TWSD, JPA and PWP PayGo. (Pure Water Project not included.)
- [3] No Money in Reserve ; Recommended 3 to 6 Months
- [4] ~ 3 Months in Reserves for FY2024, respectively; Recommended 3 to 6 Months
- [5] ~8 Months in Reserves for FY2024; Recommended 3 to 6 Months
- [6] Pure Water Project-estimated \$3.9M for FY2024. Grants and loans are not known at this time.
- [7] Additional funds were designated for future unanticipated CIPs and debt service.

TRIUNFO WATER & SANITATION DISTRICT

DEBT SERVICE

OUTSTANDING DEBT SERVICE SUMMARY

	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, 2023	\$3,984,000	\$1,134,645	\$26,355	\$4,797,000	\$2,927,000	\$12,869,000
Principal Payment through June 30, 2024	\$464,000	\$180,801	\$4,200	\$481,000	\$278,000	\$1,408,000
Interest Payment through June 30, 2024	\$75,813	\$18,525	\$430	\$119,251	\$112,871	\$326,890
Balance Due as of June 30, 2024	\$3,520,000	\$953,844	\$22,156	\$4,316,000	\$2,649,000	\$11,461,000

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

Las Virgenes – Triunfo Joint Powers Authority

FISCAL YEARS
2022-23 / 2023-24 Budget

**PURE WATER
DEMONSTRATION FACILITY**



**Las Virgenes – Triunfo
Joint Powers Authority**

Fiscal Year 2022-23
And
Fiscal Year 2023-24

Las Virgenes Municipal Water District

Jay Lewitt - Chair
Leonard Polan
Charles Caspary
Lynda Lo-Hill
Lee Renger

David Pedersen – General Manager

Triunfo Water & Sanitation District

Leon Shapiro - Vice Chair
Raymond Tjulander
Jane Nye
Janna Orkney
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

DATE: June 13, 2022

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

Presented to the Board for adoption is the Fiscal Year 2022-23 JPA Budget, and for approval the Fiscal Years 2022-24 JPA Budget Plan. The proposed Fiscal Year 2022-23 Operating Budget of \$22.7 million represents a net increase of 23.0% over the adopted Fiscal Year 2021-22 Budget, and the proposed Fiscal Year 2023-24 Budget of \$24.1 million represents an increase of 5.9% over the proposed Fiscal Year 2022-23 Budget. Labor costs represent the largest component of the increase to the operating budgets. New capital appropriations of \$13.4 million in Fiscal Year 2022-23 and \$26.9 million in Fiscal Year 2023-24 will provide resources necessary for the Pure Water Project Las Virgenes- Triunfo, as well as necessary facility maintenance to ensure continued delivery of high- quality service. The increases in capital expenditures 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 2022-24, 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 2020-21, the JPA began operations of the Pure Water Demonstration Project. During that same period, the JPA engaged a firm to provide advisor/program management services to the JPA for the Pure Water Project Las Virgenes-Triunfo. During Fiscal Year 2021-2022, the District began developing the design criteria for the project, developed the environmental documentation for the program, and engaged in public outreach activities to help progress the project.

In the next two-year budget cycle, the District will continue to develop this project and move towards construction. The remainder of 2022 will include finalization of the environmental document including public meetings and outreach to agencies and local tribes; finalization of the design criteria for the project; and development of procurement documents to find a design builder for the Advanced Water Purification Facility (AWPF), and a pipeline designer for the transmission lines. It is anticipated that the design of the facility and pipelines will continue through the next budget cycle, with the goal to start construction in 2026. The District will continue to pursue funding and financing opportunities through this period to support the program.

Investments in the Future

The Fiscal Year 2022-24 Budget Plan also includes investments in a number of 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 locally-sourced treated, and used water source. The budget provides for the solution to move forward ensuring sufficient resources are dedicated to continue delivering high-quality, reliable services to the JPA's 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.

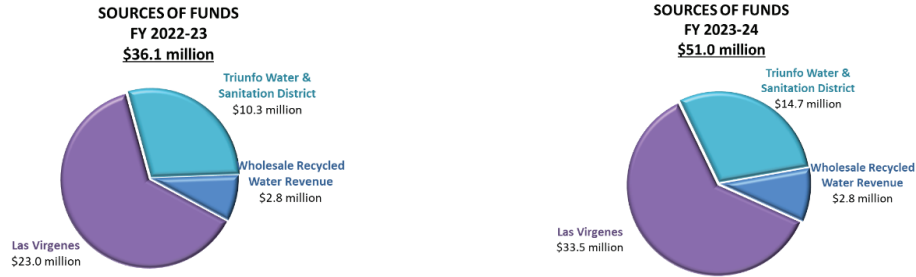
Administering Agent/General Manager

BUDGET OVERVIEW

The following pages present an overview of the Fiscal Year 2022-24 Joint Powers Authority Budget created within the terms of the Joint Powers Authority agreement. There are no changes between proposed and adopted budget for Fiscal Years 2022-23 and 2023-24.

Source of Joint Powers Authority Funds

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



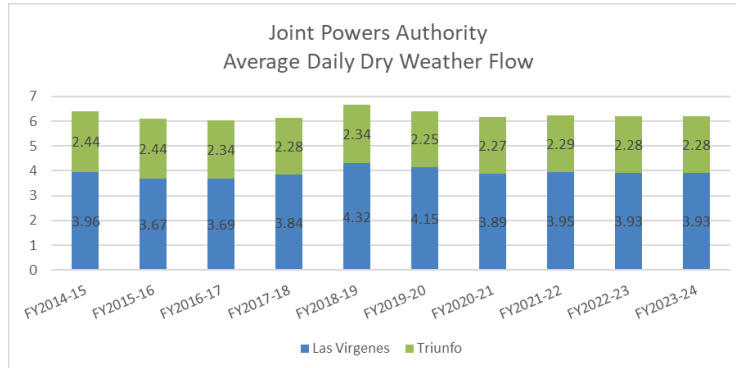
The operating expenses of the JPA are allocated to the participants in four ways, depending upon the type of expenses. The basis of allocation is:

- Participants’ reserve capacity rights in the trunk sewer (FY 2022-23 and FY 2023-24: LVMWD 39.4%; TWSD 60.6%),
- Participants’ reserve capacity rights in the treatment plant and recycled water system (FY 2022-23 and FY 2023-24: LVMWD 70.6%; TWSD 29.4%),
- Participants’ flow into the treatment plant (varies monthly – FY 2022-23 and FY 2023-24 are projected to be LVMWD 63.3%; TWSD 36.7%), or
- Equal shares by participants for audit and meter station expense.

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

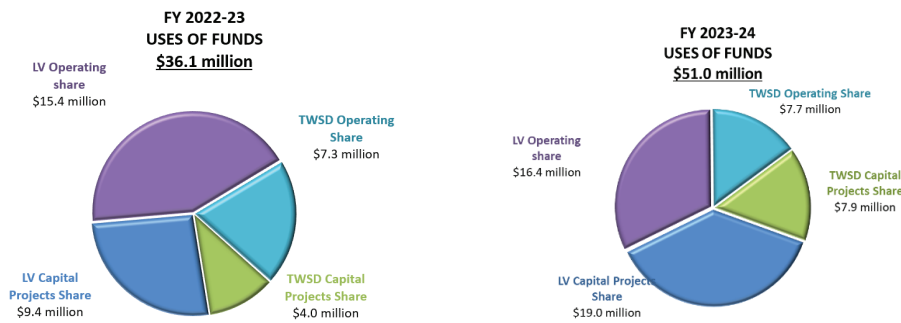
	FY2020-21 ACTUAL	FY2021-22 BUDGET	FY2021-22 EST ACTUAL	FY2022-23 BUDGET	FY2023-24 BUDGET
Operating Revenue					
Recycled Water Revenue					
Las Virgenes Municipal Water District	1,991,716	1,954,050	1,589,924	2,037,475	2,051,967
Triunfo Water & Sanitation District	646,628	573,984	504,050	653,148	657,724
Total Recycled Water Revenue	2,638,344	2,528,034	2,093,974	2,690,623	2,709,691
Other	52,229	80,000	2,910,600	65,000	65,000
Total Operating Revenue	2,690,573	2,608,034	5,004,574	2,755,623	2,774,691
Participant's Contribution					
Las Virgenes Municipal Water District					
Operations	12,974,724	10,697,983	9,678,273	13,544,725	14,462,014
Capital Projects	4,966,976	8,740,169	4,033,063	9,431,290	19,036,598
Total Las Virgenes	17,941,700	19,438,152	13,711,336	22,976,015	33,498,612
Triunfo Water & Sanitation District					
Operations	6,138,880	5,150,881	4,579,188	6,409,283	6,822,204
Capital Projects	2,068,401	3,639,674	1,679,470	3,918,576	7,927,422
Total Triunfo	8,207,281	8,790,555	6,258,658	10,327,859	14,749,626
Total Sources of Funds	28,839,554	30,836,741	24,974,568	36,059,497	51,022,929

The following graph shows the participant’s sewage flows for ten years. The reduction in flows reflects low growth policies of cities within the watershed, diversion of some sewage to the City of Los Angeles, water allocations to customers within the respective sewer service areas of the Joint Powers Authority partners, and conservation efforts due to the on-going statewide drought for the last several years.



Use of Joint Powers Authority Funds

For operations and capital improvement projects, the use of funds in the proposed budget is \$36.1 million for FY 2022-23, and \$51.0 million for FY 2023-24, as shown below.



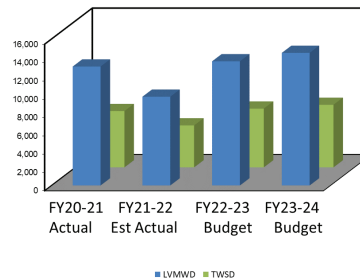
Fiscal Year 2022-23 budgeted operating expenses increased by 23.0% over the Fiscal Year 2021-22 Budget; and increased 17.9% when compared to Fiscal Year 2021-22 estimated actuals. JPA operating expenses have trended higher than budget in the prior two years. The increase to the Fiscal Year 2022-23 Budget bridges that gap and aligns expectations closer to actual expenses experienced. Increasing costs versus Fiscal Year 2021-22 estimated actuals are mainly a function of projected increased labor costs that flow to the JPA through internal service fund allocations. Fiscal Year 2023-24 budgeted operating expenses are projected to increase by 5.9% over the Fiscal Year 2022-23 Budget

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

	FY2020-21 ACTUAL	FY2021-22 BUDGET	FY2021-22 EST ACT	FY2022-23 BUDGET	FY2023-24 BUDGET
Operating Expenses					
Las Virgenes Municipal Water District	14,717,819	12,458,406	13,001,874	15,419,839	16,360,058
Triunfo Water & Sanitation District	7,086,358	5,998,492	6,260,161	7,289,792	7,698,851
Total Operating Expenses	21,804,177	18,456,898	19,262,035	22,709,631	24,058,909
Capital Projects					
Las Virgenes Municipal Water District	4,966,976	8,740,169	4,033,063	9,431,290	19,036,598
Triunfo Water & Sanitation District	2,068,401	3,639,674	1,679,470	3,918,576	7,927,422
Total Capital Projects	7,035,377	12,379,843	5,712,533	13,349,866	26,964,020
Total Uses of Funds	28,839,554	30,836,741	24,974,568	36,059,497	51,022,929

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

	FY20-21 Actual	FY21-22 Est Actual	FY22-23 Budget	FY23-24 Budget
JPA Revenues	2,691	5,005	2,756	2,775
JPA Expenses	21,804	19,262	22,710	24,059
Net Operating Expense	19,113	14,257	19,954	21,284
LVMWD	12,974	9,678	13,545	14,462
TWSD	6,139	4,579	6,409	6,822
Total Allocated Expenses	19,113	14,257	19,954	21,284



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, 2022 proposed wholesale rate for recycled water with pumping is \$570.32 per acre foot, an increase of \$113.69 or 24.9% over the FY 2021-22 per acre foot rate. The July 1, 2023 proposed wholesale rate for recycled water with pumping is \$574.31 per acre foot. For FY 2022-23 wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the proposed rate of \$435.24 per acre foot is an increase of 23.28% per acre foot compared to the prior year.

For FY 2023-24 wholesale recycled water delivered to the Las Virgenes Valley, which does not require additional pumping, the proposed rate of \$439.23 per acre foot is an increase of 24.41% per acre foot over FY 2021-22.

Allocation of General and Administrative Costs

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

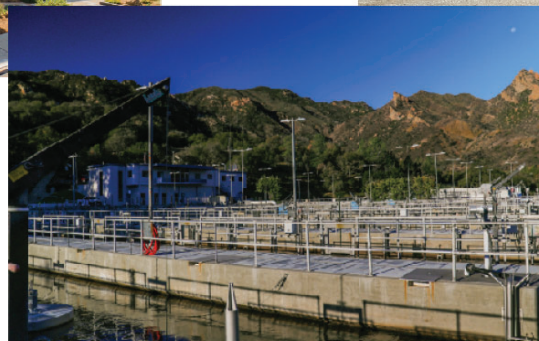
Capital Improvement Projects

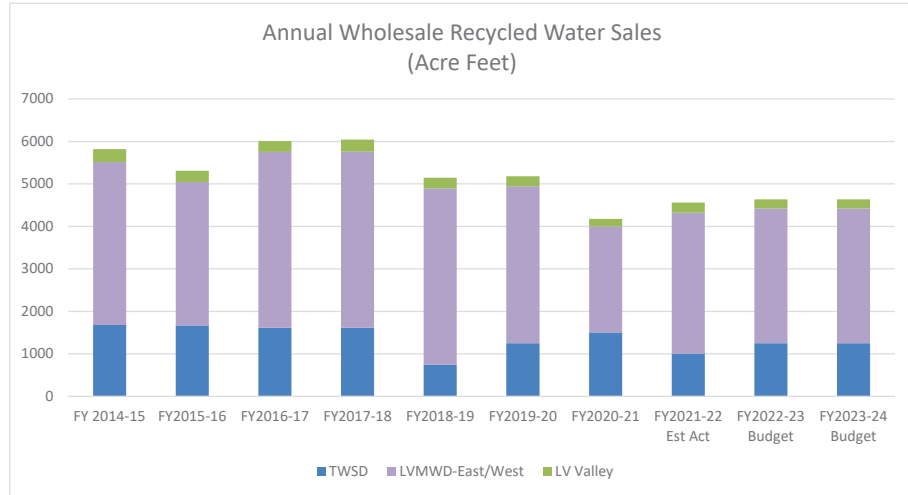
The Capital improvement projects are shown by enterprise (Recycled Water and Sanitation) and by project number. This corresponds to the classification of the funding by LVMWD and agrees with the JPA capital budget.

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

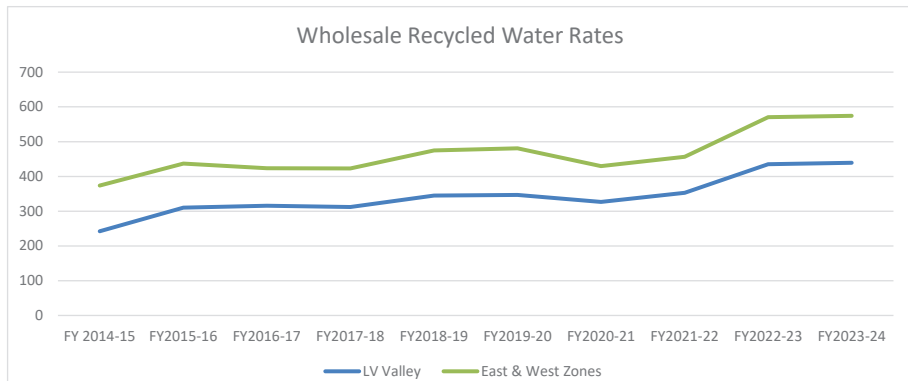
As part of the budget process, staff provides the Board with quarterly reports that reflect budget-to-actual results during the fiscal year. During Fiscal Year 2022-23, these quarterly reports will be critical to assess whether or not the JPA's revenues and expenditures are in-line with budgeted projections.

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.





	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Est Act	FY 2022-23 Budget	FY 2023-24 Budget
TWSD	1677	1668	1616	1616	740	1250	1505	1000	1251	1251
LVMWD-East/West	3839	3378	4139	4145	4158	3698	2492	3323	3171	3171
LV Valley	303	263	255	280	248	232	179	239	216	216



	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 Est Act	FY 2022-23 Budget	FY 2023-24 Budget
LV Valley	242.21	310.08	315.53	311.96	344.83	346.65	326.32	353.04	435.24	439.23
East & West Zones	373.72	436.96	423.41	423.13	474.80	480.53	429.91	456.63	570.32	574.31

RW WHOLESALE RATE COMPUTATIONS

FY 2022-23 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,219,592	604,592	615,000	
Reservoirs	102,318	102,318		
System Operations	34,970	34,970		
Distribution	283,019	283,019		
RW Operations	<u>1,639,899</u>			
RW Ops/JPA Ops	7.4%			
Total JPA Admin	1,200,016			
RW Administration	88,201	88,201		
subtotal:Operations & Admin	<u>1,728,100</u>	<u>1,113,100</u>		
Depreciation FY20-21	962,541	962,541	-	
Total Cost	\$ 2,690,641	\$ 2,075,641	\$ 615,000	
Costs per Acre Foot		\$ 435.24	\$ 135.08	\$ 570.32

FY 2022-23 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	216	\$ 435.24 /AF	\$ 94,011.84
LVMWD East	1,519	\$ 570.32 /AF	\$ 866,316.08
LVMWD West	1,889	\$ 570.32 /AF	\$ 1,077,147.08
Total LVMWD	<u>3,624</u>		<u>\$ 2,037,475.00</u>
TWSD	1,145	\$ 570.32 /AF	\$ 653,148.00
	<u>4,769</u>		<u>\$ 2,690,623.00</u>

FY 2023-24 Budgeted Costs	Total Cost	Base Cost	Add'l Pumping	East-West Cost
Pump Stations	1,222,799	607,799	615,000	
Reservoirs	105,147	105,147		
System Operations	37,376	37,376		
Distribution	295,005	295,005		
RW Operations	<u>1,660,327</u>			
RW Ops/JPA Ops	7.0%			
Total JPA Admin	1,234,819			
RW Administration	86,808	86,808		
subtotal:Operations & Admin	<u>1,747,135</u>	<u>1,132,135</u>		
Depreciation FY20-21	962,541	962,541	-	
Total Cost	\$ 2,709,676	\$ 2,094,676	\$ 615,000	
Costs per Acre Foot		\$ 439.23	\$ 135.08	\$ 574.31

FY 2023-24 Estimated Deliveries

	Acre Feet	Rate	
LV Valley	216	\$ 439.23 /AF	\$ 94,873.68
LVMWD East	1,519	\$ 574.31 /AF	\$ 872,376.89
LVMWD West	1,889	\$ 574.31 /AF	\$ 1,084,716.59
Total LVMWD	<u>3,624</u>		<u>\$ 2,051,967.16</u>
TWSD	1,145	\$ 574.31 /AF	\$ 657,724.00
	<u>4,769</u>		<u>\$ 2,709,691.16</u>

FISCAL YEAR 2022-23 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	636,862	0	0	0	0	636,862
TREATMENT RECLAMATION	0	7,856,072	2,370,762	0	0	10,226,834
TREATMENT COMPOSTING	0	5,505,093	2,066,839	0	0	7,571,932
TREATMENT INJECTION	0	117,200	265,300	0	0	382,500
PUMP STATIONS	0	1,219,592	0	0	0	1,219,592
TANKS/RESERVOIR WELLS	0	102,318	0	0	0	102,318
SYSTEM OPERATION	0	34,970	0	0	0	34,970
WATER SYSTEM	0	283,019	0	0	0	283,019
ADMINISTRATIVE EXPENSES	0	1,196,166	0	3,850	0	1,200,016
PWP DEMO	0	1,051,588	0	0	0	1,051,588
REVENUES	0	(2,755,623)	0	0	0	(2,755,623)
TOTAL EXPENSES	636,862	14,610,395	4,702,901	3,850	0	19,954,008
	A	B	C	D	E	TOTAL

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	231,181	53.1%	8,269,229	42.5%	1,998,733	25.0%	963	82.2%	0	52.6%	10,500,106
U-2 SANITATION DISTRICT	3.1%	19,743	17.5%	2,725,264	20.9%	982,906	25.0%	963	0.0%	0	18.7%	3,728,876
RECYCLED WATER FUND				(679,554)							-3.4%	(679,554)
TOTAL LVMWD	39.4%	250,924	70.6%	10,314,939	63.4%	2,981,639	50.0%	1,926	82.2%	0	67.9%	13,549,428
TRIUNFO WSD	60.6%	385,938	29.4%	4,295,456	36.7%	1,721,262	50.0%	1,924	17.8%	0	32.1%	6,404,580
TOTAL ALLOCATION	100.0%	636,862	100.0%	14,610,395	100.1%	4,702,901	100.0%	3,850	100.0%	0	100.0%	19,954,008
	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 2022-23

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS		
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%
	(A)	(B)	(C)	(D)	(D) / (B)	
U-1 SANITATION DISTRICT	2.64	962	42.5%	9,988,997	10,384	50.1%
U-2 SANITATION DISTRICT	1.30	473	20.9%	3,560,431	7,527	17.8%
LVMWD	3.93	1,435	63.4%	13,549,428	9,442	67.9%
TWSD	2.28	831	36.7%	6,404,580	7,707	32.1%
TOTAL ALL PARTICIPANTS	6.21	2,266	100.1%	19,954,008	8,806	100.0%
RETURN FLOWS	1.09	399				
WESTLAKE WELLS	0.25	91				
	7.55	2,756				

FISCAL YEAR 2023-24 OPERATING BUDGET
ALLOCATION OF JOINT POWERS EXPENSES TO PARTICIPANTS

EXPENSES (REVENUES)	JPA EXPENSES BY ALLOCATION GROUPS					
	A	B	C	D	E	TOTAL
SEWER EXPENSE	679,661	0	0	0	0	679,661
TREATMENT RECLAMATION	0	8,435,205	2,468,943	0	0	10,904,148
TREATMENT COMPOSTING	0	5,919,577	2,193,769	0	0	8,113,346
TREATMENT INJECTION	0	242,318	156,440	0	0	398,758
PUMP STATIONS	0	1,222,799	0	0	0	1,222,799
TANKS/RESERVOIR WELLS	0	105,147	0	0	0	105,147
SYSTEM OPERATION	0	37,376	0	0	0	37,376
WATER SYSTEM	0	295,005	0	0	0	295,005
ADMINISTRATIVE EXPENSES	0	1,230,969	0	3,850	0	1,234,819
PWP DEMO	0	1,067,850	0	0	0	1,067,850
REVENUES	0	(2,774,691)	0	0	0	(2,774,691)
TOTAL EXPENSES	679,661	15,781,555	4,819,152	3,850	0	21,284,218

PARTICIPANTS SHARE	ALLOCATION OF EACH GROUP TO PARTICIPANTS											
	%	\$	%	\$	%	\$	%	\$	%	\$		
U-1 SANITATION DISTRICT	36.3%	246,717	53.1%	8,891,115	42.5%	2,048,140	25.0%	963	82.2%	0	52.6%	11,186,935
U-2 SANITATION DISTRICT	3.1%	21,069	17.5%	2,930,217	20.9%	1,007,203	25.0%	963	0.0%	0	18.6%	3,959,452
RECYCLED WATER FUND				(679,554)							-3.2%	(679,554)
TOTAL LVMWD	39.4%	267,786	70.6%	11,141,778	63.4%	3,055,343	50.0%	1,926	82.2%	0	68.0%	14,466,833
TRIUNFO WSD	60.6%	411,875	29.4%	4,639,777	36.7%	1,763,809	50.0%	1,924	17.8%	0	32.0%	6,817,385
TOTAL ALLOCATION	100.0%	679,661	100.0%	15,781,555	100.1%	4,819,152	100.0%	3,850	100.0%	0	100.0%	21,284,218

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 2023-24

PARTICIPANT	PROJECTED SEWAGE FLOWS			ALLOCATION OF TOTAL EXPENSES TO PARTICIPANTS		
	MILLION GALLONS PER DAY (MGD)	MILLION GALLONS PER YEAR (MG)	PERCENT BASED ON FLOWS	TOTAL EXP	\$ PER MG	%
	(A)	(B)	(C)	(D)	(D) / (B)	
U-1 SANITATION DISTRICT	2.63	960	42.3%	10,675,826	11,121	50.2%
U-2 SANITATION DISTRICT	1.30	475	20.9%	3,791,007	7,981	17.8%
LVMWD	3.93	1,435	63.2%	14,466,833	10,081	68.0%
TWSD	2.28	833	36.7%	6,817,385	8,184	32.0%
TOTAL ALL PARTICIPANTS	6.21	2,268	99.9%	21,284,218	9,385	100.0%
RETURN FLOWS	1.11	406				
WESTLAKE WELLS	0.25	91				
	7.58	2,765				

Las Virgenes - Triunfo Joint Powers Authority Operations Summary	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATING REVENUES					
4235 RW Sales - LVMWD	\$1,991,716	\$1,954,050	\$1,589,924	\$2,037,475	\$2,051,967
4240 RW Sales - TWSD	646,628	573,984	504,050	653,148	657,724
4505 Other Income from Operations	48,182	65,000	2,907,452	50,000	50,000
4510 Compost Sales	4,047	15,000	3,148	15,000	15,000
TOTAL OPERATING REVENUES	\$2,690,573	\$2,608,034	\$5,004,574	\$2,755,623	\$2,774,691
OPERATIONS DIVISION EXPENSE					
5400 Labor	2,759,423	2,573,827	2,405,118	3,042,804	3,164,516
5405.1 Electricity	2,229,995	1,930,300	2,180,138	2,108,100	2,157,900
5405.2 Telephone	51,666	32,000	66,103	50,100	51,624
5405.3 Natural Gas	21,356	21,400	27,331	20,100	21,000
5405.4 Water	16,580	12,300	26,771	32,750	34,100
5410 Supplies/Material	95,372	80,950	137,955	144,900	149,600
5410.1 Fuel	25,169	25,000	22,732	41,700	42,500
5410.5 Ferric Chloride	59,307	60,000	34,267	63,000	66,000
5410.6 Defoamer/Deodorant	4,222	4,120	5,000	7,500	7,800
5410.7 Polymer	100,891	147,000	159,266	200,000	220,000
5410.8 Amendment	279,407	135,000	172,700	166,400	174,400
5410.9 Alum	20,284	12,000	11,539	12,600	13,200
5410.10 Sodium Hypochlorite	359,026	230,000	297,763	275,000	280,000
5410.11 Sodium Bisulfite	138,143	115,936	126,932	121,800	127,600
5410.13 Aqua Ammonia	24,521	31,699	27,806	33,300	34,869
5415 Outside Services	375,751	251,850	256,592	373,700	380,700
5417 Odor Control	177,037	185,000	209,055	260,000	290,000
5420 Permits and Fee	220,795	220,100	379,852	238,100	245,200
5425 Consulting Services	0	90,000	5,906	42,000	44,000
5430 Capital Outlay	101,754	140,000	140,000	170,000	175,000
Sub-total	\$7,060,698	\$6,298,482	\$6,692,825	\$7,403,854	\$7,680,009
MAINTENANCE DIVISION EXPENSE					
5500 Labor	998,109	1,291,732	533,035	750,000	785,000
5510 Supplies/Material	435,574	304,000	515,312	516,100	538,800
5515 Outside Services	802,220	537,450	422,695	561,300	580,300
5518 Building Maintenance	172,221	368,645	140,575	327,400	319,500
5520 Permits and Fee	1,619	500	653	2,000	2,000
5530 Capital Outlay	0	70,000	70,000	73,500	75,000
Sub-total	\$2,409,742	\$2,572,327	\$1,682,270	\$2,230,300	\$2,300,600
PUBLIC INFORMATION					
6602 School Education Program	0	20,000	15,000	15,000	15,000
6604 Public Education Program	35,112	20,842	1,465	21,000	21,000
6606 Community Group Outreach	0	8,000	5,000	5,000	5,000
6608 Intergovernmental Coordination	0	5,000	2,500	2,500	2,500
Sub-total	\$35,112	\$53,842	\$23,965	\$43,500	\$43,500

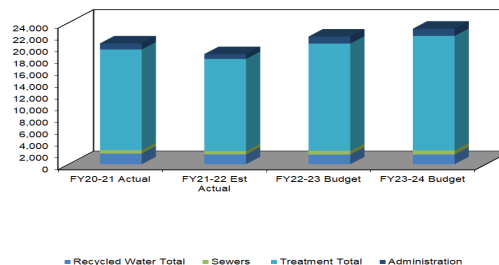
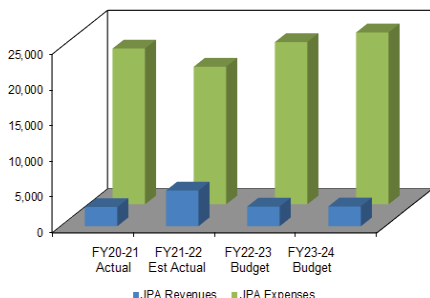
Las Virgenes - Triunfo Joint Powers Authority Operations Summary					
	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
RESOURCE CONSERVATION					
6788 District Sprayfield	349,597	275,000	389,970	288,800	302,500
6789 005 Discharge	207	400	6,883	500	500
Sub-total	\$349,804	\$275,400	\$396,853	\$289,300	\$303,000
SPECIALTY EXPENSES					
5700 SCADA Services	114,878	62,786	119,736	94,100	98,500
5710.2 Technical Services	0	16,164	4,500	4,600	4,750
5712 Compost Sales/Use Tax	8,456	4,000	2,139	4,000	4,000
5715.2 Other Lab Services	255,894	334,000	239,248	342,900	350,300
7202 Allocated Lab Expense	588,174	531,736	654,818	726,109	785,772
Sub-total	\$967,402	\$948,686	\$1,020,440	\$1,171,709	\$1,243,322
ADMINISTRATIVE EXPENSES					
6872 Litigation/Outside Services	6,248	0	15,269	15,880	16,515
6516 Other Professional Services	244,407	156,600	129,619	162,864	169,379
6517 Audit Fees	0	6,000	6,000	3,850	3,850
7135.1 Property Insurance	127,923	0	121,076	189,645	208,609
7135.4 Earthquake Insurance	123,161	0	107,667	141,019	141,879
7153 TWSD Staff Services	0	6,000	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	358,409	383,316	300,894	331,780	331,145
7203 Allocated Building Maint	137,766	96,642	81,411	102,294	105,024
Allocated Services (G&A)	9,983,505	7,659,603	8,678,747	10,618,636	11,507,074
Sub-total	\$10,981,419	\$8,308,161	\$9,445,683	\$11,570,970	\$12,488,478
TOTAL EXPENSES	\$21,804,177	\$18,456,898	\$19,262,035	\$22,709,633	\$24,058,909
NET OPERATING EXPENSE	\$19,113,604	\$15,848,864	\$14,257,461	\$19,954,010	\$21,284,218

Operations Summary
(Dollars in Thousands)

	FY20-21 Actual	FY21-22 Est Actual	FY22-23 Budget	FY23-24 Budget
JPA Revenues	2,691	5,005	2,756	2,775
JPA Expenses	21,804	19,262	22,710	24,059
Net Operating Expense	19,113	14,257	19,954	21,284

Operating Expense Summary
(Dollars in Thousands)

	FY20-21 Actual	FY21-22 Est Actual	FY22-23 Budget	FY23-24 Budget
Pump Stations	1,143	1,344	1,220	1,223
Tank, Res, Wells	96	143	102	105
System Ops	68	43	35	37
Distribution	510	136	283	295
Recycled Water Total	1,817	1,666	1,640	1,660
PWP - Demonstration Proj.	1,316	590	1,052	1,068
Sewers	580	566	637	680
Reclamation	10,160	9,012	10,225	10,902
Composting	6,599	6,248	7,572	8,113
Centrate Treatment	298	353	383	399
Treatment Total	17,057	15,613	18,180	19,414
Administration	1,034	827	1,200	1,235
Total JPA Operations	21,804	19,262	22,710	24,059



Las Virgenes - Triunfo Joint Powers Authority Operating Revenues							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATING REVENUES							
4235 RW Sales - LVMWD	\$1,503,857	\$1,799,462	\$1,991,716	\$1,954,050	\$1,589,924	\$2,037,475	\$2,051,967
4240 RW Sales - TWSD	564,870	597,313	646,628	573,984	504,050	653,148	657,724
4505 Other Income from Operations	45,736	47,367	48,182	65,000	2,907,452	50,000	50,000
4510 Compost Sales	811	0	4,047	15,000	3,148	15,000	15,000
TOTAL OPERATING REVENUES	\$2,115,274	\$2,444,142	\$2,690,573	\$2,608,034	\$5,004,574	\$2,755,623	\$2,774,691

LINE ITEM EXPLANATIONS

4235 Recycled Water Sales - LVMWD – Wholesale recycled water sales to Las Virgenes Municipal Water District Wholesale rates are set to recover the costs of operating and administering the Recycled Water backbone distribution system. An additional amount, equal to the value of annual depreciation expense on the recycled water distribution system, is included in the wholesale recycled water rate.

Annual sales to each JPA partner is projected using the prior 3 years' average purchases by each JPA partner and adjusted as necessary for weather and outage conditions. For FY 2022-23 and FY 2023-24 sales are projected to be 4,769 AF.

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

4505 Other Income from Operations – Primarily rental of tank sites to cellular telephone providers. In FY 2021-22 the JPA also received a one-time "indifference payment" from Southern California Edison in the amount of \$2.8 million. The indifference payment compensates the JPA for the effects of "peak hours shift" costs that were approved by the California Public Utilities Commission.

4510 Compost Sales – Commercial sales of compost produced at the Rancho Las Virgenes Composting Facility.

Las Virgenes - Triunfo Joint Powers Authority RW Pump Stations - 7511xx							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$26,909	\$20,490	\$12,370	\$28,287	\$21,629	\$30,000	\$31,200
5405.1 Electricity	848,108	954,691	1,059,069	915,000	1,193,545	1,000,000	1,000,000
5405.4 Water	265	352	385	0	306	500	500
5410 Supplies/Material	7,031	16,122	13,001	14,000	14,536	15,200	16,000
5415 Outside Services	600	15,315	0	8,000	0	8,000	8,000
Sub-total	\$882,913	\$1,006,972	\$1,084,824	\$965,287	\$1,230,015	\$1,053,700	\$1,055,700
MAINTENANCE DIVISION EXPENSE							
5500 Labor	66,279	2,034	784	55,271	453	58,234	60,563
5510 Supplies/Material	15,822	2,294	23,388	7,000	1,344	7,000	7,400
5515 Outside Services	20,718	6,607	480	34,250	52,363	55,000	57,400
Sub-total	\$102,819	\$10,935	\$24,652	\$96,521	\$54,160	\$120,234	\$125,363
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	87,263	30,139	21,656	118,108	36,707	28,461	30,467
7226 Allocated Operations Services	39,584	13,950	11,831	68,079	23,514	17,197	11,269
Sub-total	\$126,847	\$44,089	\$33,487	\$186,187	\$60,221	\$45,658	\$41,736
TOTAL EXPENSES	\$1,112,579	\$1,061,996	\$1,142,963	\$1,247,995	\$1,344,396	\$1,219,592	\$1,222,799

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

5405.1 Energy – Energy costs for recycled water pump stations. Energy costs include electrical pumping charges from the Tapia plant SCE , recycled water pump station electrical pumping charges SCE , and the purchase of lower cost solar generated electricity from Solar City.

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

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily labor hours worked by Maintenance Section personnel to perform major maintenance and repair tasks to pumps, motors, and other equipment at Joint Powers Authority JPA recycled water pump stations.

5510 Supplies/Materials – Funds to purchase supplies and materials used by staff for maintenance of JPA recycled water pump stations.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the JPA recycled water pump stations. Expense is primarily related to pest control activities at JPA RW pump stations. Additional funding for FY 21-22 is for recycled water pump station paintings and coatings work.

Las Virgenes - Triunfo Joint Powers Authority RW Tanks, Reservoirs and Wells - 7512xx							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	8,202	3,534	2,682	7,183	3,512	3,804	3,956
5405.1 Electricity	15,426	11,847	19,399	16,000	3,257	16,000	16,000
5405.4 Water	265	352	385	300	306	350	350
5410 Supplies/Material	523	1,048	8,144	2,500	18,079	18,900	19,800
5415 Outside Services	28,681	57,225	56,488	25,100	91,784	35,000	35,000
Sub-total	\$53,097	\$74,006	\$87,099	\$51,083	\$116,937	\$74,054	\$75,106
MAINTENANCE DIVISION EXPENSE							
5500 Labor	1,057	0	0	6,000	0	4,677	4,864
5510 Supplies/Material	59	0	1,806	0	2,586	2,700	2,900
5515 Outside Services	4,617	1,050	1,050	1,200	5,189	4,000	4,000
Sub-total	\$5,733	\$1,050	\$2,856	\$7,200	\$7,774	\$11,377	\$11,764
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	11,302	4,769	3,771	9,509	11,435	10,526	11,269
7226 Allocated Operations Services	3,771	2,206	1,981	5,481	7,344	6,361	7,008
Sub-total	\$15,073	\$6,975	\$5,752	\$14,990	\$18,779	\$16,887	\$18,277
TOTAL EXPENSES	\$73,903	\$82,031	\$95,707	\$73,273	\$143,490	\$102,318	\$105,147

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

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

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

5415 Outside Services – Funds to hire appropriate outside service providers to assist with the annual cleaning of Cordillera, Indian Hills, Reservoir 2 and Reservoir 3 to maintain the quality of the water within the recycled water distribution system. Includes funds for weed abatement and landscape maintenance.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

5510 Supplies/Materials – Items required by staff to maintain the tanks, reservoirs and wells in the recycled water system.

Las Virgenes - Triunfo Joint Powers Authority RW System Operations - 751300							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$6,550	\$5,522	\$16,028	\$7,000	\$3,009	\$6,500	\$6,760
5420 Permits and Fee	88	88	88	100	132	100	100
Sub-total	<u>\$6,638</u>	<u>\$5,610</u>	<u>\$16,116</u>	<u>\$7,100</u>	<u>\$3,141</u>	<u>\$6,600</u>	<u>\$6,860</u>
MAINTENANCE DIVISION EXPENSE							
5500 Labor	0	0	563	803	491	600	624
5510 Supplies/Material	0	0	0	8,000	0	0	0
Sub-total	<u>\$0</u>	<u>\$0</u>	<u>\$563</u>	<u>\$8,803</u>	<u>\$491</u>	<u>\$600</u>	<u>\$624</u>
SPECIALTY EXPENSES							
5700 SCADA Services	0	0	0	1,000	27,128	2,000	2,000
5710.2 Technical Services	0	0	0	803	0	0	0
Sub-total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,803</u>	<u>\$27,128</u>	<u>\$2,000</u>	<u>\$2,000</u>
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	5,563	7,464	32,152	1,340	7,236	16,063	17,196
7226 Allocated Operations Services	2,523	3,456	18,776	772	4,629	9,707	10,696
Sub-total	<u>\$8,086</u>	<u>\$10,920</u>	<u>\$50,928</u>	<u>\$2,112</u>	<u>\$11,865</u>	<u>\$25,770</u>	<u>\$27,892</u>
TOTAL EXPENSES	<u>\$14,724</u>	<u>\$16,530</u>	<u>\$67,607</u>	<u>\$19,818</u>	<u>\$42,625</u>	<u>\$34,970</u>	<u>\$37,376</u>

OPERATING EXPENSE LINE ITEM EXPLANATIONS

5400 Labor – Primarily labor hours worked by Water Treatment and Production personnel to operate the distribution system, provide system reporting, and operate the SCADA system as these tasks relate to recycled water.
 5420 Permits/Fees –This line item also includes bridge rental fees from the County of Los Angeles.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

5700 SCADA Services – Labor and materials costs for services provided by Information Systems to maintain the SCADA system.
 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for general assistance would be accumulated in this account.

Las Virgenes - Triunfo Joint Powers Authority RW Distribution System - 751700							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$1,433	\$35,469	\$35,771	\$2,327	\$3,110	\$6,000	\$6,240
5410 Supplies/Material	0	21	0	500	3,056	3,200	3,300
5415 Outside Services	0	0	0	10,000	0	50,000	50,000
Sub-total	\$1,433	\$35,490	\$35,771	\$12,827	\$6,166	\$59,200	\$59,540
MAINTENANCE DIVISION EXPENSE							
5500 Labor	6,793	8,139	28,386	8,250	6,244	15,000	15,600
5510 Supplies/Material	2,070	3,482	8,447	8,000	3,853	10,000	8,000
5515 Outside Services	4,688	44,732	275,781	65,000	85,767	89,400	93,600
5520 Permits and Fee	0	0	1,619	500	653	2,000	2,000
Sub-total	\$13,551	\$56,352	\$314,234	\$81,750	\$96,516	\$116,400	\$119,200
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	8,431	58,862	101,673	15,268	21,135	66,959	71,680
7226 Allocated Operations Services	3,825	27,245	58,505	8,801	12,318	40,460	44,585
Sub-total	\$12,256	\$86,107	\$160,178	\$24,069	\$33,453	\$107,419	\$116,265
TOTAL EXPENSES	\$27,240	\$177,949	\$510,183	\$118,646	\$136,135	\$283,019	\$295,005

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

5410 Supplies/Materials – Funds to purchase items needed during minor preventive maintenance tasks within the distribution system.

5415 Outside Services – Funds for raising valve boxes, manhole covers, and maintaining appurtenances.

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

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

5510 Supplies/Materials – Items required by staff to maintain the recycled water distribution system, such as valves, pipe, slurry backfill, etc. and to purchase materials for emergency repairs.

5515 Outside Services – Funds to hire any maintenance providers required to assist in maintaining the recycled water distribution system and to provide for emergency repairs as required.

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

Las Virgenes - Triunfo Joint Powers Authority Pure Water Demonstration Project- 751750							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$0	\$0	\$151,218	\$134,000	\$75,915	\$125,000	\$130,000
5405.1 Electricity	0	936	16,851	39,000	21,317	45,000	45,000
5405.2 Telephone	0	257	1,201	0	592	600	600
5405.4 Water	0	5,476	58,990	0	4,255	4,500	4,500
5410 Supplies/Material	0	10,185	48,882	0	51,893	45,000	45,000
5415 Outside Services	0	13,140	263,742	55,100	70,442	70,000	70,000
5430 Capital Outlay	0	1,871	0	50,000	0	10,000	10,000
Sub-total	\$0	\$31,867	\$540,884	\$278,100	\$224,415	\$300,100	\$305,100
MAINTENANCE DIVISION EXPENSE							
5500 Labor	0	2,024	15,316	75,000	1,487	28,188	29,316
5510 Supplies/Material	0	10,966	8,946	10,000	299	7,500	7,500
5515 Outside Services	0	32,597	136,540	120,000	19,649	100,000	100,000
5518 Building Maintenance	0	1,964	7,115	70,000	13,053	70,000	50,000
5530 Capital Outlay	0	772	3,033	0	0	0	0
Sub-total	\$0	\$48,323	\$170,951	\$275,000	\$34,488	\$205,688	\$186,816
SPECIALTY EXPENSES							
5700 SCADA Services	0	0	3,578	0	0	0	0
5715.2 Other Lab Services	0	0	84,567	180,000	86,784	180,000	180,000
Sub-total	\$0	\$0	\$88,145	\$180,000	\$86,784	\$180,000	\$180,000
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	0	2,725	321,185	479,270	147,413	228,018	244,101
7226 Allocated Operations Services	0	1,262	194,382	111,206	96,599	137,782	151,833
Sub-total	\$0	\$3,987	\$515,567	\$590,476	\$244,011	\$365,800	\$395,934
TOTAL EXPENSES	\$0	\$84,177	\$1,315,547	\$1,323,576	\$589,698	\$1,051,588	\$1,067,850

OPERATING EXPENSE LINE ITEM EXPLANATIONS

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

5405.2 Energy – Energy costs to power pumps, filtration, and disinfection processes.

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

5415 Funds for research and testing and for artificial intelligence (A.I.) study (\$70,000 in FY 20-21).

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

5500 Labor – Primarily 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/Materials – Funds to purchase supplies and materials used by staff for maintenance of the pure water demonstration facility.

Las Virgenes - Triunfo Joint Powers Authority Sewers - 751800							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	\$2,787	\$1,590	\$25,241	\$4,029	\$45,526	\$45,000	\$46,800
5405.1 Electricity	254	307	2,174	300	174	200	200
5420 Permits and Fee	472	472	472	8,000	708	500	500
Sub-total	<u>\$3,513</u>	<u>\$2,370</u>	<u>\$27,887</u>	<u>\$12,329</u>	<u>\$46,409</u>	<u>\$45,700</u>	<u>\$47,500</u>
MAINTENANCE DIVISION EXPENSE							
5500 Labor	55,165	15,982	84,622	47,438	85,836	65,000	67,600
5510 Supplies/Material	238	29	41,526	2,000	316	10,000	10,000
5515 Outside Services	80,804	26,820	68,603	30,000	63,238	50,000	50,000
Sub-total	<u>\$136,207</u>	<u>\$42,831</u>	<u>\$194,751</u>	<u>\$79,438</u>	<u>\$149,390</u>	<u>\$125,000</u>	<u>\$127,600</u>
SPECIALTY EXPENSES							
5710.2 Technical Services	1,313	0	0	2,237	0	0	0
Sub-total	<u>\$1,313</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,237</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	61,043	23,670	218,975	76,729	223,116	290,576	311,071
7226 Allocated Operations Services	27,690	10,955	138,520	44,228	146,847	175,586	193,490
Sub-total	<u>\$88,733</u>	<u>\$34,625</u>	<u>\$357,495</u>	<u>\$120,956</u>	<u>\$369,963</u>	<u>\$466,162</u>	<u>\$504,561</u>
TOTAL EXPENSES	<u>\$229,766</u>	<u>\$79,826</u>	<u>\$580,133</u>	<u>\$214,960</u>	<u>\$565,762</u>	<u>\$636,862</u>	<u>\$679,661</u>

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Account used to accrue labor hours worked by Reclamation Treatment personnel for oversight of sewer system located within the Joint Powers Authority (U-1 Sanitation District) area.
- 5405 Utilities – These sub-accounts provide funds for the utilities used at the metering stations.
- 5420 Permits – Anticipated fees include County of Los Angeles pipeline rental fee and state water board permit fees .

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by maintenance personnel in the Joint Powers Authority sewers located within the Joint Powers Authority (U-1 Sanitation District) area.
- 5510 Supplies/Materials – Items required by staff in maintaining the trunk sewer system. Increased funding is to replace manhole rings and covers.
- 5515 Outside Services – Funds to hire maintenance providers for emergency clean up and repairs, sewer flow monitoring, line cleaning and video inspection services.

Las Virgenes - Triunfo Joint Powers Authority Treatment/Reclamation - 751810							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	1,399,815	1,488,147	1,474,239	1,500,000	\$1,336,782	\$1,541,721	\$1,603,390
5405.1 Electricity	648,935	734,050	682,649	525,000	483,235	551,300	577,500
5405.2 Telephone	17,199	35,059	30,162	20,000	38,665	21,000	22,000
5405.3 Natural Gas	11,395	12,562	15,967	10,000	18,746	10,500	11,000
5405.4 Water	5,837	5,934	6,087	5,500	1,442	5,800	6,050
5410 Supplies/Material	43,442	41,624	42,391	35,000	26,337	36,800	38,500
5410.1 Fuel	10,558	10,103	17,101	17,000	10,553	25,000	25,000
5410.5 Ferric Chloride	35,505	61,227	59,307	60,000	34,267	63,000	66,000
5410.6 Defoamer/Deodorant	3,981	2,090	4,222	4,120	5,000	7,500	7,800
5410.9 Alum	11,127	19,543	20,284	12,000	11,539	12,600	13,200
5410.10 Sodium Hypochlorite	297,177	355,165	359,026	230,000	297,763	275,000	280,000
5410.11 Sodium Bisulfite	91,143	108,663	138,143	115,936	126,932	121,800	127,600
5410.13 Aqua Ammonia	30,616	27,685	24,521	31,699	27,806	33,300	34,869
5415 Outside Services	48,133	51,608	54,121	120,650	61,366	126,700	132,700
5417 Odor Control	38,596	41,624	29,259	40,000	64,055	50,000	50,000
5420 Permits and Fee	91,082	102,819	110,691	102,001	200,396	112,200	117,200
5425 Consulting Services	46,286	37,603	0	90,000	5,906	42,000	44,000
5430 Capital Outlay	98,630	81,970	101,754	50,000	100,000	120,000	125,000
Sub-total	\$2,929,457	\$3,217,476	\$3,169,924	\$2,968,906	\$2,850,790	\$3,156,221	\$3,281,809
MAINTENANCE DIVISION EXPENSE							
5500 Labor	488,598	646,852	384,116	542,000	170,161	134,062	139,424
5510 Supplies/Material	180,230	234,945	212,827	140,000	239,796	180,000	189,000
5515 Outside Services	94,820	163,264	105,236	135,000	88,666	141,800	148,500
5518 Building Maintenance	87,276	113,830	100,120	201,630	88,311	211,800	221,800
5530 Capital Outlay	26,094	0	0	70,000	70,000	73,500	75,000
Sub-total	\$877,018	\$1,158,891	\$802,299	\$1,088,630	\$656,934	\$741,162	\$773,724
EFFLUENT DISPOSAL							
6788 District Sprayfield	314,316	269,119	349,597	275,000	416,924	288,800	302,500
6789 005 Discharge	10,917	13,019	207	400	6,883	500	500
Sub-total	\$325,233	\$282,138	\$349,804	\$275,400	\$423,807	\$289,300	\$303,000
SPECIALTY EXPENSES							
5700 SCADA Services	44,094	52,909	89,567	61,786	67,456	64,900	68,000
5710.2 Technical Services	0	4,572	0	4,325	4,500	4,600	4,750
5715.2 Other Lab Services	149,325	144,302	157,235	143,000	138,923	150,200	157,000
7202 Allocated Lab Expense	402,279	510,683	535,501	475,000	596,177	661,084	715,404
Sub-total	\$595,698	\$712,465	\$782,303	\$684,111	\$807,056	\$880,784	\$945,154
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	2,045,414	2,909,344	3,282,592	2,454,968	2,596,056	3,334,546	3,569,761
7226 Allocated Operations Services	889,119	1,346,686	1,889,617	950,968	1,704,467	2,024,821	2,230,673
Sub-total	\$2,934,533	\$4,256,030	\$5,172,209	\$3,405,936	\$4,300,523	\$5,359,367	\$5,800,434
TOTAL EXPENSES	\$7,661,939	\$9,627,001	\$10,276,539	\$8,422,983	\$9,039,109	\$10,426,834	\$11,104,121

Las Virgenes - Triunfo Joint Powers Authority Treatment/Composting - 751820							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
OPERATIONS DIVISION EXPENSE							
5400 Labor	876,658	932,103	1,041,874	891,001	\$915,634	\$1,284,779	\$1,336,170
5405.1 Electricity	317,993	254,983	375,537	365,000	429,482	448,700	470,000
5405.2 Telephone	14,520	20,525	21,504	12,000	26,947	28,500	29,000
5405.3 Natural Gas	4,317	4,218	5,389	11,400	8,586	9,600	10,000
5405.4 Water	3,909	5,433	7,598	4,800	17,791	18,600	19,500
5410 Supplies/Material	29,724	22,712	31,041	28,450	24,055	25,300	26,500
5410.1 Fuel	4,338	2,323	5,812	5,000	8,901	12,100	12,700
5410.7 Polymer	149,870	102,998	100,891	147,000	159,266	200,000	220,000
5410.8 Amendment	48,336	28,026	279,407	135,000	172,700	166,400	174,400
5415 Outside Services	258,280	293,205	1,400	33,000	33,000	34,000	35,000
5417 Odor Control	37,014	0	147,778	145,000	145,000	210,000	240,000
5420 Permits and Fee	15,047	14,716	15,066	20,000	10,844	10,900	11,900
5430 Capital Outlay	0	0	0	40,000	40,000	40,000	40,000
Sub-total	\$1,760,006	\$1,681,242	\$2,033,298	\$1,837,651	\$1,992,207	\$2,488,879	\$2,625,170
MAINTENANCE DIVISION EXPENSE							
5500 Labor	594,660	445,009	468,453	533,000	264,114	754,552	784,734
5510 Supplies/Material	230,902	145,682	128,199	114,000	239,372	273,900	287,000
5515 Outside Services	133,943	118,435	208,559	135,000	96,947	109,400	114,600
5518 Building Maintenance	43,539	88,809	64,985	97,015	39,211	45,600	47,700
Sub-total	\$1,003,044	\$797,935	\$870,196	\$879,015	\$639,643	\$1,183,452	\$1,234,034
SPECIALTY EXPENSES							
5700 SCADA Services	11,911	19,439	25,311	0	25,152	27,200	28,500
5710.2 Technical Services	0	9,607	0	8,799	0	0	0
5712 Compost Sales/Use Tax	2,989	0	8,456	4,000	2,139	4,000	4,000
5715.2 Other Lab Services	8,093	5,384	8,489	8,000	7,236	7,000	7,400
7202 Allocated Lab Expense	13,189	16,744	17,557	18,912	19,547	21,675	23,456
Sub-total	\$36,182	\$51,173	\$59,814	\$39,711	\$54,074	\$59,875	\$63,356
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	1,648,049	1,998,561	2,315,356	1,941,968	2,159,502	2,713,526	2,904,925
7226 Allocated Operations Services	746,318	925,087	1,320,421	971,968	1,402,313	1,640,013	1,807,226
Sub-total	\$2,394,367	\$2,923,648	\$3,635,777	\$2,913,936	\$3,561,815	\$4,353,539	\$4,712,151
TOTAL EXPENSES	\$5,193,599	\$5,453,998	\$6,599,085	\$5,670,313	\$6,247,738	\$8,085,745	\$8,634,711

Las Virgenes - Triunfo Joint Powers Authority Treatment/Centrtrate Treatment - 751830							
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 23-24
	Actual	Actual	Actual	Budget	Est Actual	Budget	Budget
OPERATIONS DIVISION EXPENSE							
5405.1 Electricity	64,838	70,582	74,316	70,000	49,127	46,900	49,200
5405.4 Water	1,673	1,937	2,125	1,700	2,670	3,000	3,200
5410 Supplies/Material	876	0	795	500	0	500	500
5410.1 Fuel	2,909	1,968	2,256	3,000	3,278	4,600	4,800
5415 Outside Services	0	0	0	0	0	50,000	50,000
5420 Permits and Fee	75,887	87,071	94,478	90,000	167,771	114,400	115,500
Sub-total	\$146,183	\$161,558	\$173,969	\$165,200	\$222,847	\$219,400	\$223,200
MAINTENANCE DIVISION EXPENSE							
5500 Labor	29,832	18,626	\$15,869	\$23,970	\$4,249	3,500	3,640
5510 Supplies/Material	2,484	24,600	10,434	15,000	27,747	25,000	27,000
5515 Outside Services	22,455	4,302	5,971	17,000	10,877	11,700	12,200
Sub-total	\$54,771	\$47,528	\$32,273	\$55,970	\$42,873	\$40,200	\$42,840
SPECIALTY EXPENSES							
5715.2 Other Lab Services	1,114	1,739	5,603	3,000	6,304	5,700	5,900
7202 Allocated Lab Expense	26,379	33,487	35,115	37,824	39,094	43,350	46,912
Sub-total	\$27,493	\$35,226	\$40,717	\$40,824	\$45,398	\$49,050	\$52,812
ADMINISTRATIVE EXPENSES							
7225 Allocated Support Services	31,110	25,999	30,881	30,266	25,791	45,632	48,850
7226 Allocated Operations Services	11,573	12,031	19,933	17,446	16,491	28,218	31,056
Sub-total	\$42,683	\$38,030	\$50,814	\$47,712	\$42,282	\$73,850	\$79,906
TOTAL EXPENSES	\$271,130	\$282,342	\$297,773	\$309,706	\$353,400	\$382,500	\$398,758

OPERATING EXPENSE LINE ITEM EXPLANATIONS

- 5400 Labor – Labor hours for farm operations including centrate treatment and potential biosolids injection.
- 5410.1 Fuel – Diesel fuel for use on site.
- 5420 Permits and Fees – RWQCB permit fees for biosolids injection and SCAQMD permits for the generator, carbon scrubber, and biofilter..

MAINTENANCE EXPENSE LINE ITEM EXPLANATIONS

- 5500 Labor – Primarily labor hours worked by Maintenance Section personnel to provide maintenance services.
- 5515 Outside Services – Funds to hire any maintenance providers required to assist in building maintenance such as janitor, alarms, trash collection, etc. Increased funding due to maintenance of equipment associated with centrate treatment. Other services include compressor maintenance; refuse disposal, pest control and security services.

SPECIALTY EXPENSE LINE ITEM EXPLANATIONS

- 5710.2 Technical Services – The costs for any labor hours by Technical Services personnel for assistance would be accumulated in this account.
- 5715 Laboratory Services – Tapia Laboratory service and outside laboratory service costs are charged to these accounts.

Las Virgenes - Triunfo Joint Powers Authority Administration - 751840							
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Est Actual	FY 22-23 Budget	FY 23-24 Budget
PUBLIC INFORMATION							
6602 School Education Program	2,586	0	0	20,000	15,000	15,000	15,000
6604 Public Education Program	29,554	16,267	35,112	20,842	1,465	21,000	21,000
6606 Community Group Outreach	0	0	0	8,000	5,000	5,000	5,000
6608 Intergovernmental Coordination	411	0	0	5,000	2,500	2,500	2,500
Sub-total	<u>\$32,551</u>	<u>\$16,267</u>	<u>\$35,112</u>	<u>\$53,842</u>	<u>\$23,965</u>	<u>\$43,500</u>	<u>\$43,500</u>
ADMINISTRATIVE EXPENSES							
6872 Litigation/Outside Services	208,746	100,903	6,248	0	15,269	15,880	16,515
6516 Other Professional Services	266,417	182,895	244,407	156,600	129,619	162,864	169,379
6517 Audit Fees	3,377	6,000	0	6,000	6,000	3,850	3,850
7135.1 Property Insurance	79,858	113,262	127,923	0	121,076	189,645	208,609
7135.4 Earthquake Insurance	117,389	119,864	123,161	0	107,667	141,019	141,879
7145 Claims Paid	0	685,000	0	0	0	0	0
7153 TWSD Staff Services	0	0	0	6,000	5,000	5,000	5,000
6260 Rental Charge - Facility Repl	377,618	355,452	358,409	383,316	300,894	331,780	331,145
7203 Allocated Building Maint	153,010	102,595	137,766	96,642	81,411	102,294	105,024
7225 Allocated Support Services	162,188	7,551	985	342,500	0	135,000	135,000
7226 Allocated Operations Services	3,977	3,495	313	10,728	35,837	69,184	74,918
Sub-total	<u>\$1,372,580</u>	<u>\$1,677,018</u>	<u>\$999,212</u>	<u>\$1,001,786</u>	<u>\$802,772</u>	<u>\$1,156,516</u>	<u>\$1,191,319</u>
TOTAL EXPENSES	<u>\$1,405,131</u>	<u>\$1,693,285</u>	<u>\$1,034,324</u>	<u>\$1,055,628</u>	<u>\$826,737</u>	<u>\$1,200,016</u>	<u>\$1,234,819</u>

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

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

6608 Intergovernmental Coordination – Programmed funds include support for intergovernmental activities such as legislative monitoring and activities with the state legislature, county, cities, school districts, federal agencies and regulatory bodies.

6516 Other Professional Services – Federal and State Regulatory Advocacy for securing funding and providing input on regulatory issues.

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

7135 General Insurance – Property insurance costs.

6260 Rental Charge – Facilities Replacement – Internal charge to set aside funds for future facilities replacement.

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
10520	SCADA System Communication Upgrades	Nkwenji	2 Ongoing	Appr. \$93,100 Exp.. \$32,447	\$0	\$644,000

Migration of the existing communication system from a serial radio network to an Ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.: 100%	TWSD Share: 29.4%

10635	Pure Water Project	Schlageter	2 Ongoing	Appr. \$12,473,632 Exp.. \$7,067,575	\$0	\$13,251,040
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This project funds preliminary studies, outreach, CEQA analysis, preliminary design and final design.

The 2018 project cost estimate (\$121M) was updated using an annual inflationary factor of 3%.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.: 100%	TWSD Share: 29.4%

10668	Rancho Las Virgenes Storm Water Diversion Structure Replacement	Hurtado	1 Proposed	Appr. \$0 Exp.. \$3,746	\$3,746	\$171,900
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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

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.: 100%	TWSD Share: 29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
10693	Pavement Restoration Rancho	Dingman	3 Proposed	Appr. Exp..	\$533,320 \$0	\$0 \$0

Pavement restoration/slurry seal at Rancho. This project needs to occur after project No.'s 10668 (Storm water Structure Repair) and 201862 (Rancho Valving Repairs).

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	TWSD Share:	29.4%

10702	Tapia Effluent Pump Station 4160 Volt Feeder Relocation	Gil	2 Proposed	Appr. Exp..	\$496,000 \$17,458	\$0 \$0
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Remove or abandon in place existing 4160 volt feeders currently suspended from the top slab of the Effluent Pump Station wet well, underneath the existing MCCs. Perform electrical design and replace the overhead 4160 volt feeders. Ensure coordination with 480 volt switch gear improvements.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	TWSD Share:	29.4%

10703	Tapia Tertiary Filter Rehabilitation	Dingman	2 Proposed	Appr. Exp..	\$60,000 \$0	\$0 \$50,000
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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

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
10711	Rancho Reliability Improvement - FY25-32	Dingman	2 Proposed	Appr. Exp..	\$0	\$0

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 Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	TWSD Share:	29.4%

10724	Multi Site Security Assessment and Improvement - JPA	Nkwenji	2 Proposed	Appr. Exp..	\$90,420 \$0	\$14,580	\$343,200
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Security assessment of various District sites and facilities. This will include access control and security camera installations and improvements.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	TWSD Share:	29.4%

10737	Tapia Flow Equalization - Design/Construct	Schlageter	1 Proposed	Appr. Exp..	\$350,000 \$0	\$100,000	\$3,330,000
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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 Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
10741	Concrete Corrosion/Crack Repair - Tapia	Triplett	1 Proposed	Appr. Exp..	\$132,000 \$0	\$0 \$264,000

Repair failing concrete at the Tapia Water Reclamation Facility.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

10743	Fire Hardening - JPA Facilities - FY22-23 & FY23-24	Korkosz	1 Proposed	Appr. Exp..	\$528,000 \$0	\$0 \$264,000
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Fire hardening strategy for JPA facilities includes preventative 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 Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

10745	003 Discharge Point Rehabilitation	Dingman	1 Proposed	Appr. Exp..	\$669,300 \$72,951	\$0 \$555,000
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Evaluate and repair failed 003 Discharge point pipeline (into Malibu Creek). The proposed work includes environmental documents and construction of needed to rehabilitate the discharge point. 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 inspected.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
10747	New RAS Wet Well and Pumps	Dingman	2 Proposed	Appr. Exp..	\$120,000 \$0	\$0 \$0

Replace RAS wet well and pumps to increase pumping capacity and reliability.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.: 100%	TWSD Share: 29.4%

10748	Centrate Tank Inspection and Rehabilitation Assessment	Dingman	2 Proposed	Appr. Exp..	\$10,000 \$0	\$122,000 \$0
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Tank inspection and recommendations for rehabilitation.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.: 100%	TWSD Share: 29.4%

10749	Tapia Influent Pump Replacement	Dingman	2 Proposed	Appr. Exp..	\$0 \$0	\$0 \$0
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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.

This project was identified in the 2017 Carollo study.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.: 100%	TWSD Share: 29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
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10752	Tapia Sludge Wet Well Re-circulation Piping Replacement	Triplett	2 Proposed	Appr. Exp..	\$62,800 \$0	\$0 \$50,000
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The re-circulation (mixing) piping at the Tapia sludge wet wells is corroded and develops leaks. This project replaces this piping.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

10753	Tapia Air Line Repair	Dingman	1 Proposed	Appr. Exp..	\$50,000 \$0	\$280,000 \$0
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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 Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

10754	Rancho Valving In Street Replacement	Dingman	2 Proposed	Appr. Exp..	\$0 \$0	\$396,000 \$0
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Replace the broken or damaged R.E.W. and Potable Water valving throughout the facility.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
20185	Tapia Secondary Clarifier Rehabilitation	Dingman	1 Proposed	Appr. Exp..	\$0 \$0	\$847,000 \$0

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. Re-caulking the expansion joints and structural repairs to catwalks are needed as they are separating from the wall.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

20191	Tapia Effluent Pump Station Rehabilitation	Schlageter	3 Proposed	Appr. Exp..	\$0	\$5,522,500
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Increase reliability and safety of electrical feed as well as upgrade motor starting capabilities and pumps.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

20191	Tapia Control Building Improvements	Dingman	2 Proposed	Appr. Exp..	\$0	\$841,380
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The control building at Tapia is aging is in need of significant repairs, remodeling and other improvements.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
20193	Rancho Fire Repair - Woolsey Fire - Reimbursement	Schlageter	2 Proposed	Appr. Exp..	\$0	\$0
Anticipated reimbursement for IIP project number 201930.						

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

20193	JPA Facility Facilities Repair - Woolsey Fire - Reimbursement	Schlageter	2 Proposed	Appr. Exp..	\$0	\$0
Anticipated reimbursement for IIP project number 201933.						

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

20193	Tapia Water Reclamation Facility Improvements - FY25-32	Dingman		Appr. Exp..	\$0	\$0
Replace or rehabilitate facilities and equipment at the Tapia Water Reclamation facility based on failure, end of useful life, or obsolescence. Specific projects are identified for each fiscal year.						

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
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20195	JPA Condition Assessment and Rehab Planning	Korkosz	1	Appr. Exp..	\$100,000	\$0
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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 Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

20195	Centrifuge Controls Upgrade	Korkosz	1 Proposed	Appr. Exp..	\$158,400	\$0
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Upgrade controls to improve electrical cost and better product.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

20195	Rancho Reliability Improvements - FY22-23 & FY23-24	Dingman	2 Proposed	Appr. Exp..	\$132,000	\$132,000
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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 Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share: 70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share: 29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
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20195	Fire Hardening - JPA Facilities - FY5-32-32	Korkosz	3 Proposed	Appr. Exp..	\$0	\$0
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Fire hardening strategy for JPA facilities includes preventative 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 Funding:

PW Const.:	RW Const.:	SAN Const.:	100%	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:		TWSD Share:	29.4%

20196	Tapia Water Reclamation Facility Improvements - FY22-23 & FY23-24	Dingman	2 Proposed	Appr. Exp..	\$132,000	\$132,000
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Replace or rehabilitate facilities and equipment at the Tapia Water Reclamation facility based on failure, end of useful life, or obsolescence. Specific projects are identified for each fiscal year.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	100%	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:		TWSD Share:	29.4%

20196	TAPIA ALUMINUM SULFATE TANK REPLACEMENT	Dingman	1 Proposed	Appr. Exp..	\$816,000	\$396,000
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Replace aging sodium bisulfite tank that is leaking. Project includes feed pump and delivery pipeline.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	100%	LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:		TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
20196	Rancho Control Building HVAC Replacement	Dingman	2 Proposed	Appr. Exp..	\$330,000	\$0

Replace HVAC at Rancho Control Building. Has reached end of useful life and is not feasible to replace existing unit.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	
PW Repl.:	RW Repl.:	SAN Repl.:	100%

LVMWD Share:	70.6%
TWSD Share:	29.4%

20196	Malibou Lake Siphon Project	Korkosz	1 Proposed	Appr. Exp..	\$1,337,000	\$0
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Repair Malibou Lake Siphon to address inflow and infiltration at the site.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:	
PW Repl.:	RW Repl.:	SAN Repl.:	100%

LVMWD Share:	?
TWSD Share:	?

20196	Rancho Las Virgenes - New Flare	Dingman	1 Proposed	Appr. Exp..	\$150,000	\$555,000
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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 Funding:

PW Const.:	RW Const.:	SAN Const.:	
PW Repl.:	RW Repl.:	SAN Repl.:	100%

LVMWD Share:	70.6%
TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
20197	Trunk Sewer System Improvements - Out Years	Korkosz	2 Proposed	Appr. Exp..	\$0	\$0
Maintain and repair trunk sewer system (pairs with 10756).						

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

20197	Recycled Water Pump Station Battery Energy Storage System (BESS)	Zhao	1 Proposed	Appr. Exp..	\$1,381,950	\$0
Development and installation of a 2,682 kilowatt-hour battery storage system at the Recycled Water Pumping Station (RWPS). The anticipated \$1.38 million capital investment will be mostly offset by SGIP funding in the amount of \$1.17 million.						

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

20197	OFFSET OF IIP #201974 - RWPS Battery Energy Storage System	Zhao	1 Proposed	Appr. Exp..	\$0	\$0
SGIP funding to offset						

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
20197	Indian Hills	Hurtado	3 Proposed	Appr. Exp..	\$0	\$0

Indian Hills RW Tank Rehabilitation.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

20198	UNFUND - Rancho Valving In Street (#10754)			Appr. Exp..	\$0	\$0
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*** UNFUND

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

60030	Grit Chamber Mixing System Replacement	Dingman	3 Proposed	Appr. Exp..	\$0	\$198,000
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Replace grit chamber mixing system with a more efficient mixing system.

Project Funding:

PW Const.:	RW Const.:	SAN Const.:		LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%	TWSD Share:	29.4%

Capital Improvement Project Detail, FY2022-23 - FY2023-24

Proj #	Project Name/Description	Project Manager	Priority/ Status	through June 30, 2022	FY 22-23 Appropriations	FY 23-24 Appropriations
60032	Pavement Restoration Tapia	Dingman	3 Proposed	Appr. Exp..	\$0 \$0	\$0 \$0

Pavement restoration/slurry seal at Tapia.

Project Funding:						
PW Const.:	RW Const.:	SAN Const.:			LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%		TWSD Share:	29.4%

80748	Rancho: Replace Agitators	Dingman	3 Proposed	Appr. Exp..	\$1,304,250	\$0
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Purchase new compost agitators to replace the existing ones.

Project Funding:						
PW Const.:	0%	RW Const.:	0%	SAN Const.:	0%	LVMWD Share:
PW Repl.:	0%	RW Repl.:	0%	SAN Repl.:	100%	TWSD Share:
						29.4%

99909	Rancho Las Virgenes SCADA Improvements	Nkwenji	2 Complete	Appr. Exp..	\$855,000	\$264,000
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Upgrade Process Control and Instrumentation System (PCIS) at Rancho. Rancho's PLC and HMI systems are inconsistent with the current District Standards for Operational Technology.

Project Funding:						
PW Const.:	RW Const.:	SAN Const.:			LVMWD Share:	70.6%
PW Repl.:	RW Repl.:	SAN Repl.:	100%		TWSD Share:	29.4%

Infrastructure Investment Plan
Fiscal Year 2022/23 - Fiscal Year 2031/32

JPA Partner Cost Share

	<u>FY 22/23</u>	<u>FY 23/24</u>
Sanitation Construction	\$ -	\$ -
Sanitation Replacement	\$ 9,281,653	\$ 19,036,598
RW Conservation	\$ 149,637	\$ -
RW Replacement	\$ -	\$ -
LVMWD Share	\$ 9,431,290	\$ 19,036,598
	<u>FY 22/23</u>	<u>FY 23/24</u>
Sanitation Construction	\$ -	\$ -
Sanitation Replacement	\$ 3,856,264	\$ 7,927,422
RW Conservation	\$ 62,313	\$ -
RW Replacement	\$ -	\$ -
TWSD Share	\$ 3,918,577	\$ 7,927,422
Total Costs	\$ 13,349,867	\$ 26,964,020

DATE: May 1, 2023
TO: JPA Board of Directors
FROM: Finance and Administration

SUBJECT: JPA Fiscal Year 2023-24 Draft Budget Review

SUMMARY:

The JPA prepares a biennial budget to support long-range strategic planning and aims to minimize mid-cycle changes to operating, capital improvement and staffing expenditures. On June 2, 2022, the JPA Board approved a two-year JPA Budget Plan for Fiscal Years 2022-24. The JPA Board adopted the budget for the first year and approved the budget plan for the second year. Prior to commencement of the second year of the budget, the JPA Board is presented with an update on the second year budget and any recommended mid-cycle adjustments.

RECOMMENDATION(S):

Review and provide feedback on the JPA Fiscal Year 2023-24 Draft Budget.

FINANCIAL IMPACT:

There is no financial impact associated with this action.

DISCUSSION:

The JPA prepares a biennial budget to improve long-range strategic planning and aims to minimize mid-cycle changes to operating, capital improvement and staffing expenditures. As a result, the Fiscal Year 2023-24 draft budget represents a continuation of essentially the same levels of staffing and service with minimal changes to the operating budget.

Operating Revenues:

Fiscal Year 2023-24 revenues reflect an increase over those budgeted for the current fiscal year, primarily due to increased projections for recycled water sales to the JPA's two customers: Las Virgenes Municipal Water District and Triunfo Water & Sanitation District.

The wholesale rate for recycled water is based on the operating costs for recycled water reservoirs, system operations and pump stations; administrative overhead costs for recycled water operations; and a depreciation expense for recycled water capital assets. For Fiscal Year 2023-24, the wholesale rate for recycled water is proposed to increase from the current amount of \$570.32 per acre-foot to \$579.44 per acre-foot. For comparison purposes, the

approved Fiscal Year 2022-24 Budget Plan projected a rate of \$574.31 per acre-foot for Fiscal Year 2023-24.

Operating Expenses:

The Fiscal Year 2023-24 operating budget includes a \$348,060, or 1.53%, increase in expenditures over the approved plan as a result of increases the JPA's insurance premiums.

Fiscal Year 2023-24 budgeted expenses are \$24.4 million, reflecting an increase of \$1.72 million, or 7.85%, over the adopted Fiscal Year 2022-23 Budget.

Capital Improvements Project Expenses:

Staff proposes the reallocation of funds based on updated project priorities with no proposed changes to the overall approved plan of \$26.9 million.

At the Board meeting, staff will provide the Board with an overview of all of the proposed capital improvement projects for Fiscal Year 2023-24, including those with recommendations for reallocation of funds, in response to a request by JPA Director Janna Orkney.

GOALS:

Ensure Effective Utilization of the Public's Assets and Money

Prepared by: Debbie Rosales, Financial Analyst II

ATTACHMENTS:

[Proposed Mid-cycle Adjustments for Fiscal Year 2023-24](#)
[JPA-CIP Detail FY 22-24](#)

TWO-YEAR BUDGET FY 2023/24 DRAFT BUDGET ADDENDUM

Joint Powers Authority
May 1, 2023



Las Virgenes Municipal Water District
www.LVMWD.com

FY 2023/24 Budget

- Second of a two-year budget
- Minimal changes from approved Fiscal Year 2022-24 Budget Plan



Las Virgenes Municipal Water District
www.LVMWD.com

FY 2023-24 Allocated Net Expense

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

	FY 22-23 Approved Plan	FY 23-24 Draft Budget	Net Increase
JPA Revenues	2,775	2,799	24
JPA Expenses	24,059	24,407	348
Net Operating Expense	21,284	21,608	324
Las Virgenes Municipal Water District	14,462	14,691	229
Triunfo Water & Sanitation District	6,822	6,917	95
Total Allocated Expenses	21,284	21,608	324



Las Virgenes Municipal Water District
www.LVMWD.com

Recycled Water Wholesale Rates

Approved Plan FY 2023-24 - \$574.31

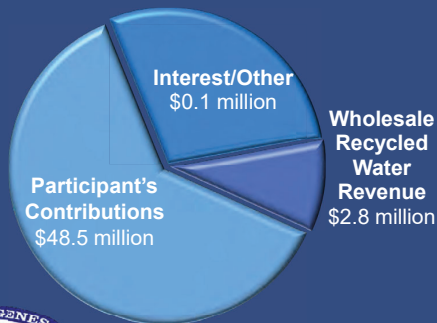
Proposed FY 2023-24 - \$579.44



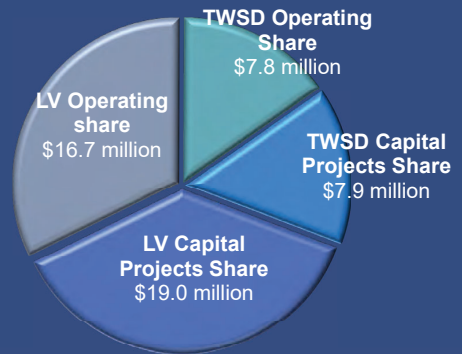
Las Virgenes Municipal Water District
www.LVMWD.com

FY 2023-24 Sources / Uses

SOURCES OF FUNDS \$51.4 million



USES OF FUNDS \$51.4 million



Las Virgenes Municipal Water District
www.LVMWD.com

CIP Adjustments

	<u>Budget Plan</u>	<u>Proposed</u>	<u>Adjustments</u>
Malibou Lake Siphon	\$ 1,337,000	\$ 3,002,000	\$ 1,665,000
Tapia Flood Wall Improvements	\$ -	\$ 198,000	\$ 198,000
Hach Equipment Replacement	\$ -	\$ 832,500	\$ 832,500
Centrifuge Rebuild	\$ -	\$ 235,042	\$ 235,042
RW Reservoir #2 Storm Repairs and Inflow Problems	\$ -	\$ 105,600	\$ 105,600
RW Pump Station Battery Energy Storage	\$ 1,381,950	\$ -	\$ (1,381,950)
RW Pump Station Offset	\$ (1,170,000)	\$ -	\$ 1,170,000
Tapia Air Line Repair	\$ 330,000	\$ 330,000	\$ -
Tapia Effluent Pump Station Rehab	\$ 5,522,500	\$ 3,626,370	\$ (1,896,130)
Tapia Aluminum Sulfate Tank Replacement	\$ 1,212,000	\$ 283,938	\$ (928,062)
			\$ -
	\$ 8,613,450	\$ 8,613,450	\$ -



Las Virgenes Municipal Water District
www.LVMWD.com

Recommendation

- Provide feedback on Fiscal Year 2023-24 draft budget.



Las Virgenes Municipal Water District
www.LVMWD.com

**Capital Improvement Projects
FY 2023/24**

Project No.	Project Title	FY 2022/23 Budget	FY2022/23 Estimated Actual	Estimated Carryforward June 30, 2023	FY 2023/24 Approved Appropriation	FY 2023/24 Proposed Budget
CIP10520	SCADA SYS COMM UPGRADES Migration of the existing communication system from a serial radio network to an ethernet based radio network. Provide redundant data paths for uninterrupted communication. Eliminate need to rely on telephone company equipment.	24,750	-	-	644,000	644,000
CIP10567	TAPIA PGMBLE LOGIC CONTROLLER This project replaces programmable logic controllers (PLC's) with newer PLCs and provides necessary equipment upgrades (fiber optics, network switches and programming) to complete the installation. This is a program project which addresses Tapia in the first two years and contrate treatment in the third year. Design will occur in the first year for all facilities.	65,545	35,458	30,087	-	30,087
CIP10635	PURE WATER PROJECT The Pure Water Project relies on indirect potable reuse, a water supply strategy now adopted by many cities and water agencies in California and across the United States to provide local, reliable water. The ultimate, full-scale project will minimize the discharging of usable recycled water into Malibu Creek and instead will convert this resource into a viable source for potable, locally-produced water. The full-scale project involves the construction of several pipelines and an advanced treatment plant that will convert recycled water into pure drinking water. The Pure Water Project creates an affordable and reliable local water supply that will be cost-competitive with imported water, help stabilize water rates, safeguard the local economy, and significantly reduce the uncertainty of supply associated with importing water due to climate change and long-term and reoccurring drought conditions. The project will require public participation and acceptance, regional leadership, and funding to move from concept to reality.	7,199,122	1,808,374	1,186,000	13,251,040	14,437,040
CIP10668	RANCHO LV STORM WATER DIVERSION Replacement of two storm water diversion structures at the Rancho Las Virgenes Composting Facility. Structures have lifted and need to be addressed. The drainae 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.	-	-	-	171,900	171,900
CIP10702	TAPIA EFFLUENT P/S FEEDER RELOCATE Remove or abandon in place existing 4160 volt feeders currently suspended from the top slab of the Effluent Pump Station wet well, underneath the existing MCCs. Perform electrical design and replace the overhead 4160 volt feeders. Ensure coordination with 480 volt switch gear improvements.	184,161	3,413	180,748	-	180,748
CIP10703	TAPIA TERTIARY FILTER REHAB 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.	-	-	-	50,000	50,000
CIP10724	SITE SECURITY ASSESSMNT/IMPROV-JPA Security Assessment of various JPA sites and facilities. This will include access controls and security camera installations and improvements.	105,000	3,617	101,383	343,200	444,583
CIP10737	TAPIA FLOW EQUALIZATION 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.	450,000	710	449,290	3,330,000	3,779,290
CIP10741	CONCRETE CORROSION REPAIR-TAPIA Repair failing concrete at the Tapia Water Reclamation Facility.	50,000	-	-	264,000	264,000
CIP10743	FIRE HARDENING-JPA FACILITIES 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.	264,000	-	-	264,000	264,000
CIP10745	003 DISCHARGE POINT REHABILITATION 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.	547,748	22,727	525,021	555,000	1,080,021
CIP10748	CENTRATE TANK INSPECTION/REHAB Tank inspections and recommendations for rehabilitation.	132,000	-	132,000	-	132,000
CIP10752	TAPIA SLUDGE WET WELL PIPING RPLCMT The re-circulation (mixing) piping at the Tapia sludge wet wells is corroded and develops leaks. This project replaces this piping.	-	-	-	50,000	50,000
CIP10753	TAPIA AIR LINE REPAIR 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.	330,000	-	330,000	-	330,000
CIP10754	RANCHO VALVING IN STREET REPLACEMENT Replace broken or damaged R.E.W. and Potable Water valving throughout the facility.	396,000	-	396,000	-	396,000
CIP10756	TRUNK SEWER SYSTEM IMPROVEMENTS Replace or rehabilitate trunk sewer system components based on CCTV, condition assessment & SSMP, end of useful life, or obsolescence. Specific projects are identified for each fiscal year.	501,600	1,366	501,600	-	501,600

**Capital Improvement Projects
FY 2023/24**

		FY 2022/23 Budget	FY2022/23 Estimated Actual	Estimated Carryforward June 30, 2023	FY 2023/24 Approved Appropriation	FY 2023/24 Proposed Budget
CIP10794	TAPIA SECONDARY CLARIFIER REHAB 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.	847,000	26,569	820,431	-	820,431
CIP10795	TAPIA EFFLUENT PUMP STATION REHAB Increase reliability and safety of electrical feed as well as upgrade motor starting capabilities and pumps.	-	-	-	3,626,370	3,626,370
CIP10796	TAPIA CONTROL BUILDING REHAB The control building at Tapia is aging and in need of significant repairs, remodeling, and other improvements.	-	-	-	841,380	841,380
CIP10797	JPA CONDITION ASSESS AND REHAB PLNG Hire engineering firm to assess all electrical systems and make recommendations on necessary rehab or replacement of switch gear, VFD's transformers, switching, etc.	100,000	783	99,217	-	99,217
CIP10798	CENTRIFUGE CONTROLS UPGRADE With the summertime compliance project being constructed next year, the 001 out fall meter will be removed. Additionally, the Tapia groundwater meter has aged out and the 003 meter needs to be replaced. These meters are regulatory required. This project replaces the 001, 003 and the Tapia groundwater effluent meters.	158,400	-	158,400	-	158,400
CIP10799	RANCHO RELIABILITY IMPVMNTS FY22-24 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.	132,000	92,157	-	132,000	132,000
CIP10800	TAPIA FACILITY IMPROVEMENTS FY22-24 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.	132,000	-	-	132,000	132,000
CIP10801	TAPIA ALUMINUM SULFATE TANK REPLACE Replace aging sodium bisulfite tank that is leaking. Project includes feed pump and delivery pipeline.	816,000	33,429	(33,734)	317,672	283,938
CIP10803	MALIBOU SIPHON LAKE Repair Malibou Lake Siphon to address inflow and infiltration at the site.	1,337,000	275,316	1,061,684	603,316	1,665,000
CIP10804	RANCHO LAS VIRGENES-NEW FLARE 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.	150,000	14,659	135,341	555,000	690,341
CIP10805	GRIT CHAMBER MIXING SYSTEM REPLACE Replace grit chamber mixing system with a more efficient mixing system.	-	-	-	198,000	198,000
CIP10806	RANCHO REPLACE AGITATORS Purchase new compost agitators to replace the existing ones.	1,304,350	411,939	892,411	-	892,411
CIP10807	RANCHO SCADA IMPROVEMENTS Upgrade Process Control and Instrumentatin System (PCIS) at Rancho. Rancho's PLC and HMI systems are inconsistent with current District Standards for Operational Technology.	855,000	-	855,000	264,000	1,119,000
NEW	TAPIA FLOOD WALL IMPROVEMENTS	-	-	-	198,000	198,000
NEW	HACH EQUIPMENT REPLACEMENT	-	-	-	832,500	832,500
NEW	CENTRIFUGE REBUILD	-	-	-	235,042	235,042
NEW	RW RESERVOIR #2 STORM REPAIRS/INFLOW PROBLEMS	-	-	-	105,600	105,600
	TOTAL CIP - JPA	16,081,676	2,730,517	7,820,879	26,964,020	34,784,899

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 2020-2021 is abbreviated "FY 2021" or "FY 21."

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.

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Fiscal Year 2023-2024
Proposed Budget
Triunfo Water & Sanitation District
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