



Board of Directors

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

Providing Outstanding Service Since 1963

May 22, 2023

Board of Directors
Triunfo Water & Sanitation District
Ventura County, California

ADOPTION OF THE FISCAL YEAR 2023-24 BUDGET

SUMMARY

Staff presented the Triunfo Water & Sanitation District (TWSD) for Fiscal Year 2023-24 (FY2024) budget at the May 16, 2023, Budget Workshop. Any changes directed during the budget workshop will be incorporated in the final draft version of the FY2024 Budget. Staff believes the latest revision of the FY2024 Budget meets the Board's requests and is ready for final approval and adoption consideration.

Attached is a budget adoption resolution for Board consideration. The resolution addresses the following three items:

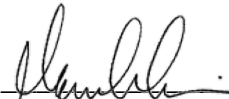
1. Adopts the Fiscal Year 2023-24 Budget;
2. Authorizes staff to incorporate any pass-through costs, i.e. from the JPA or Calleguas rates;
3. Authorizes the General Manager to carry forward FY 2022-23 appropriations into FY 2023-24 for project specific tasks not completed by June 30, 2023.

If you have any questions, please call me at (805) 658-4649 or via email at vickiedragan@triunfowsd.com.

Recommendation:

It is recommended that the Board adopt Resolution No. TWSD 2023-005 Adopting the Fiscal Year 2023-24 Budget.


VICKIE DRAGAN, DIRECTOR OF FINANCE

REVIEWED AND APPROVED: 
Mark Norris, General Manager

Attachment(s): 1. FY 2023-24 Budget
2. Resolution No. TWSD 2023-005



Fiscal Year 2023-2024 Proposed Budget

July 1, 2023 – June 30, 2024

May 22, 2023



2023 Board of Directors

Jane Nye, Chair

Janna Orkney, Vice Chair

Leon Shapiro

Raymond Tjulander

James Wall

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

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

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

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

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

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

Legal Counsel

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

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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.

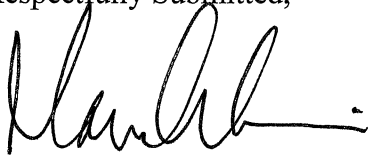
Acknowledgement

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 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--- | | | \$407,420 |
| | Account Total--- | | | \$6,179 |
| | Account Total--- | | | \$4,943 |
| | Account Total--- | | | \$12,357 |
| | Account Total--- | | | \$4,545 |
| | Account Total--- | | | \$75,876 |

| | | | | | | | |
|--|--------------------------------|-------------------|---------------------------|-------|----------|-----------|--|
| 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
 805.658.4679

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
 805.658.4679

FY24 PROPOSED CUSTOMER BUDGET

| Project Number | Account | Quantity | Cost/Price | Extension |
|-------------------------|--|------------------------------------|------------|-----------|
| 221204 | <i>Triunfo Sanitation District - WW - Maintenance - Preventative</i> | | | |
| 51010 | Wages - Regular | | | |
| | | Account Total--- | \$41,284 | |
| 51010 | 51010 | W/WW Electrical/Mechanical Wkr 153 | \$162.00 | \$24,786 |
| 51010 | 51010 | W/WW Worker | \$149.00 | \$6,705 |
| 51010 | 51010 | Administrative Asst | \$134.00 | \$2,412 |
| 51010 | 51010 | W/WW Worker | \$149.00 | \$6,705 |
| 51010 | 51010 | W/WW Ops Superintendent | \$169.00 | \$676 |
| 52185 | Operating Supplies | Account Total--- | \$6,179 | |
| 52185 | Oil, filters, fuse, breakers and misc PM materials | 1 | \$6,178.95 | \$6,179 |
| 52186 | Other Operating Services | Account Total--- | \$9,268 | |
| 52186 | Crane services and CAT service | 1 | \$9,267.85 | \$9,268 |
| 60594 | Fund Transfer Out-EQUIPMENT | Account Total--- | \$1,622 | |
| 60594 | Small tools and equipment | 1 | \$1,622.00 | \$1,622 |
| 60595 | Fund Transfer Out-VACTOR USE | Account Total--- | \$3,748 | |
| 60595 | Wet Well Cleaning | 4 | \$937.00 | \$3,748 |
| 60598 | Fund Transfer Out-FLEET | Account Total--- | \$2,445 | |
| 60598 | Mileage | 1500 | \$1.63 | \$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

4/27/2023



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 |
|---|-----------------------------|----------------------------|------------|-----------|
| 221206 <i>Triunfo Sanitation District - WW - Maintenance - Electrical System & Controls</i> | 51010 Wages - Regular | | | |
| | | | \$38,148 | |
| | 51010 | Instrumentation Technician | | \$36,120 |
| | 51010 | W/WW Ops Superintendent | | \$2,028 |
| | Account Total--- | | \$3,089 | |
| 52080 | Other Professional Services | 1 | \$3,088.90 | \$3,089 |
| 52185 | Operating Supplies | | \$6,179 | |
| | Account Total--- | | \$6,179 | |
| 60594 | Fund Transfer Out-EQUIPMENT | 1 | \$6,178.95 | \$6,179 |
| 60594 | Equipment Charge | 1 | \$1,050 | \$1,050 |
| | Account Total--- | | \$3,260 | |
| 60598 | Fund Transfer Out-FLEET | 2000 | \$1.63 | \$3,260 |
| | 60598 Mileage | | | |
| | 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
 VENTURA, CA 93003-0704
 805.658.4679

FY24 PROPOSED CUSTOMER BUDGET

| Project Number | Account | Quantity | Cost/Price | Extension |
|--------------------------|-------------------------------------|----------|------------|-----------|
| 221208 | Wages - Regular | | | |
| 51010 | 51010 | 72 | \$162.00 | \$11,664 |
| | W/WW Electrical/Mechanical Wkr | | | |
| 51010 | 51010 | 36 | \$149.00 | \$5,364 |
| | W/WW Worker | | | |
| 51010 | 51010 | 9 | \$134.00 | \$1,206 |
| | Administrative Asst | | | |
| 51010 | 51010 | 36 | \$149.00 | \$5,364 |
| | W/WW Worker | | | |
| 51010 | 51010 | 4 | \$169.00 | \$676 |
| | W/WW Ops Superintendent | | | |
| 52185 | Operating Supplies | | | |
| | 52185 | 1 | \$617.55 | \$618 |
| | Misc Operating Materials & Supplies | | | |
| 60595 | Fund Transfer Out-VACTOR USE | | | |
| | 60595 | 4 | \$937.00 | \$3,748 |
| | Wet Well Cleaning | | | |
| 60598 | Fund Transfer Out-FLEET | | | |
| | 60598 | 1000 | \$1.63 | \$1,630 |
| | Mileage | | | |
| Account Total--- | | | | \$24,274 |
| Account Total--- | | | | \$618 |
| Account Total--- | | | | \$3,748 |
| Account Total--- | | | | \$1,630 |
| 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 | \$12,356.75 | \$12,357 |
| 60598 | Fund Transfer Out-FLEET | | \$2,445 | |
| 60598 | 60598 | Mileage | \$1.63 | \$2,445 |
| Account Total--- | | | | |
| 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> | <i>\$31,046</i> |
| 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 |
|----------------|---|------------------------------------|------------|-----------|
| 223200 | <i>Triunfo Sanitation District - RW - Maintenance</i> | | | |
| 51010 | Wages - Regular | | | |
| | 51010 | | | \$34,678 |
| | 51010 | W/WW Electrical/Mechanical Wkr 126 | \$162.00 | \$20,412 |
| | 51010 | Administrative Asst | \$134.00 | \$1,206 |
| | 51010 | Instrumentation Technician | \$172.00 | \$12,384 |
| | 51010 | W/WW Ops Superintendent | \$169.00 | \$676 |
| 52080 | Other Professional Services | | | |
| | 52080 | O/S Professional Services | \$3,088.90 | \$3,089 |
| 52185 | Operating Supplies | | | |
| | 52185 | Oils, misc repair parts | \$12,357 | \$12,357 |
| 60594 | Fund Transfer Out-EQUIPMENT | | | |
| | 60594 | Special tools and equipment | \$2,100 | \$2,100 |
| 60598 | Fund Transfer Out-FLEET | | | |
| | 60598 | Mileage | \$1.63 | \$1,630 |
| | Account Total--- | | | |
| | Account Total--- | | | \$53,854 |
| | Account Total--- | | | \$53,854 |
| | Project 223200 Total--- | | | \$53,854 |
| | Total for this report--- | | | \$53,854 |

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 |
|--------------------------|--|----------------------------|------------|-----------|
| 223201 | Triunfo Sanitation District - RW - SCADA | | | |
| 51010 | Wages - Regular | | \$9,270 | |
| | 51010 | Instrumentation Technician | \$172.00 | \$8,256 |
| | 51010 | W/WW Ops Superintendent | \$169.00 | \$1,014 |
| 52185 | Operating Supplies | | \$1,236 | |
| | 52185 | Parts and supplies | \$1,236.25 | \$1,236 |
| 60594 | Fund Transfer Out-EQUIPMENT | | \$525 | |
| | 60594 | Small tools and equipment | \$525.00 | \$525 |
| 60598 | Fund Transfer Out-FLEET | | \$1,630 | |
| | 60598 | Mileage | \$1.63 | \$1,630 |
| Account Total--- | | | | |
| Account Total--- | | | | |
| 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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Salary & Employee Benefits

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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 Technician | 294,316 | | 25,803 | 3,580 | 1,220 | 89,952 | 48,561 | | | 463,432 |
| 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 | - | 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 |
| (blank) | | | | | | | | | | - |
| Electrical/Instrumentation Tech | 113,287 | | 8,728 | 760 | 440 | 22,488 | 18,692 | | | 164,395 |
| Operation 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 | \$129,863 - \$165,259 |
| Clerk of the Board | 0.75 | 0.00 | 0.75 | 0.00 | 0.75 | \$111,485 - \$144,930 |
| Director of Finance | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | \$174,318 - \$226,614 |
| 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 | \$155,197 - \$200,372 |
| 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 | \$211,885 - \$275,451 |
| Operations Manager | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | \$143,960 - \$187,149 |
| 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 | 1.00 | 3.00 | \$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 | 2.00 | 19.50 | |

*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> | | | | |
| Bishopwood 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 | [5] |
| <i>Debt Service Reserve Fund</i> | 816,435 | 816,435 | 816,435 | 1,478,276 | 1,478,276 | 1,481,611 | [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 | [5] |
| <i>Debt Service Reserve Fund</i> | 977,398 | 977,398 | 977,398 | 1,991,508 | 1,991,508 | 1,990,698 | [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.

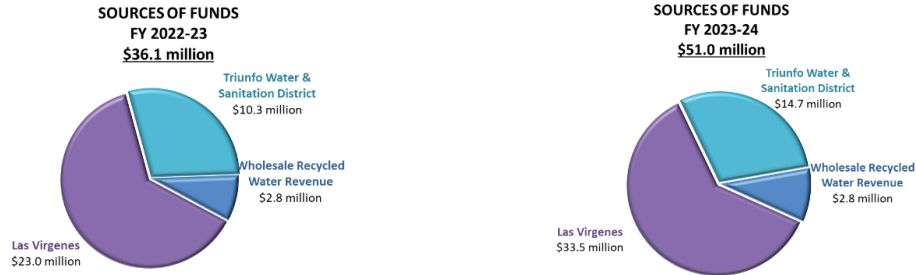
Administering Agent/General Manager

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:



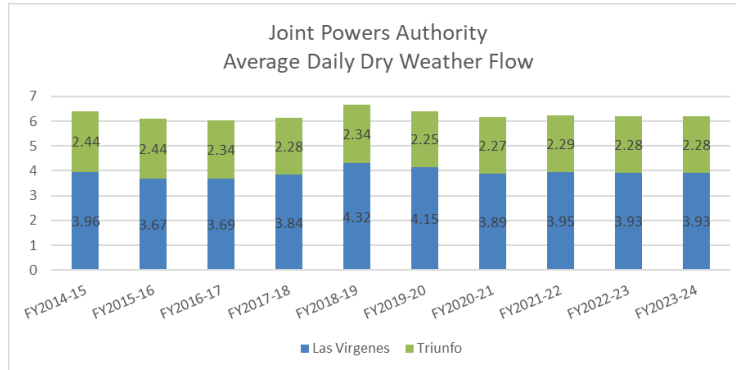
The operating expenses of the JPA are allocated to the participants in four ways, depending upon the type of expenses. The basis of allocation is:

- 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

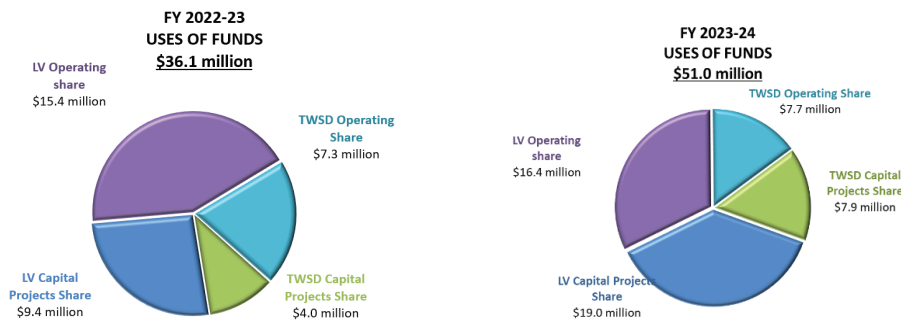
| | FY2020-21 ACTUAL | FY2021-22 BUDGET | FY2021-22 EST ACTUAL | FY2022-23 BUDGET | FY2023-24 BUDGET |
|---------------------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|
| Operating Revenue | | | | | |
| Recycled 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.



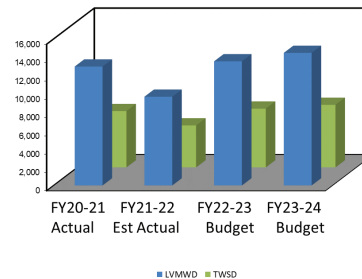
Fiscal Year 2022-23 budgeted operating expenses increased by 23.0% over the Fiscal Year 2021-22 Budget; and increased 17.9% when compared to Fiscal Year 2021-22 estimated actuals. JPA operating expenses have trended higher than budget in the prior two years. The increase to the Fiscal Year 2022-23 Budget 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.

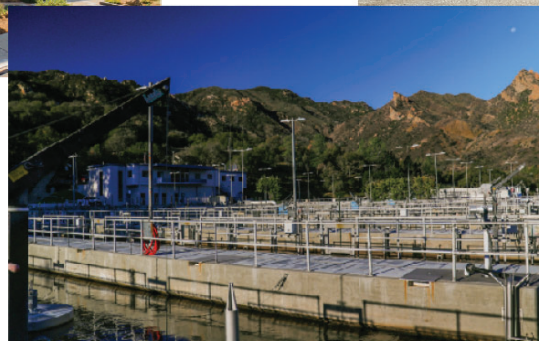
Capital Improvement Projects

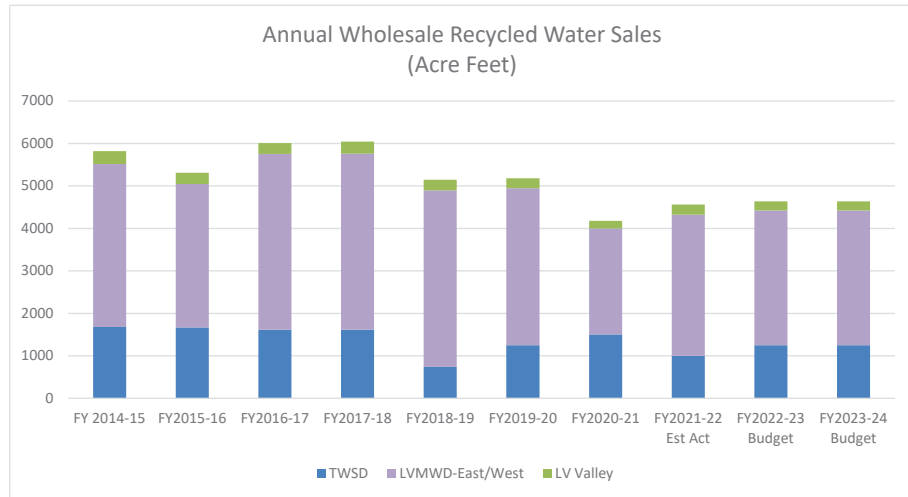
The Capital improvement projects are shown by enterprise (Recycled Water and Sanitation) and by project number. This corresponds to the classification of the funding by LVMWD and agrees with the JPA capital budget.

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

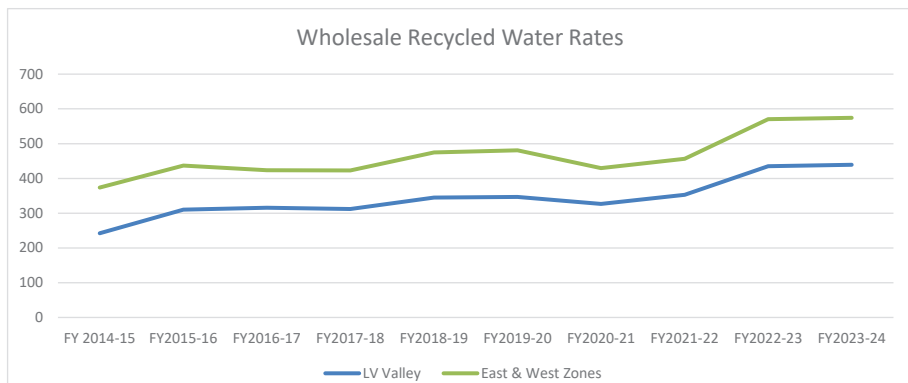
As part of the budget process, staff provides the Board with quarterly reports that reflect budget-to-actual results during the fiscal year. During Fiscal Year 2022-23, these quarterly reports will be critical to assess whether or not the JPA's revenues and expenditures are in-line with budgeted projections.

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 | FY 2022-23 | FY 2023-24 |
|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 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 |

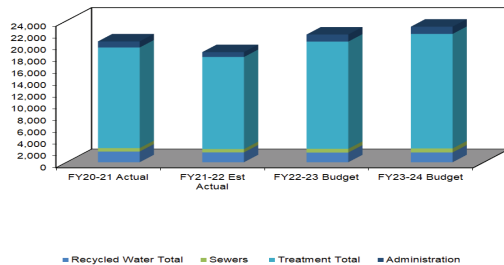
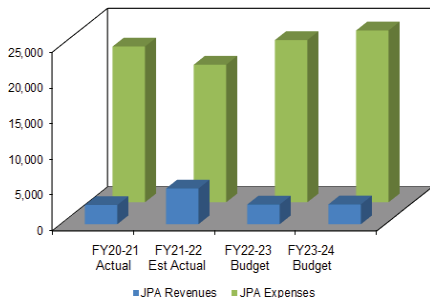
| Las Virgenes - Triunfo Joint Powers Authority Operations Summary | | | | | |
|---|---------------------|---------------------|------------------------|---------------------|---------------------|
| | FY 20-21 Actual | FY 21-22 Budget | FY 21-22 Est Actual | FY 22-23 Budget | FY 23-24 Budget |
| RESOURCE 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 | <u>\$882,913</u> | <u>\$1,006,972</u> | <u>\$1,084,824</u> | <u>\$965,287</u> | <u>\$1,230,015</u> | <u>\$1,053,700</u> | <u>\$1,055,700</u> |
| 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 | <u>\$102,819</u> | <u>\$10,935</u> | <u>\$24,652</u> | <u>\$96,521</u> | <u>\$54,160</u> | <u>\$120,234</u> | <u>\$125,363</u> |
| 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 | <u>\$126,847</u> | <u>\$44,089</u> | <u>\$33,487</u> | <u>\$186,187</u> | <u>\$60,221</u> | <u>\$45,658</u> | <u>\$41,736</u> |
| TOTAL EXPENSES | <u>\$1,112,579</u> | <u>\$1,061,996</u> | <u>\$1,142,963</u> | <u>\$1,247,995</u> | <u>\$1,344,396</u> | <u>\$1,219,592</u> | <u>\$1,222,799</u> |

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 | <u>\$1,433</u> | <u>\$35,490</u> | <u>\$35,771</u> | <u>\$12,827</u> | <u>\$6,166</u> | <u>\$59,200</u> | <u>\$59,540</u> |
| 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 | <u>\$13,551</u> | <u>\$56,352</u> | <u>\$314,234</u> | <u>\$81,750</u> | <u>\$96,516</u> | <u>\$116,400</u> | <u>\$119,200</u> |
| 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 | <u>\$12,256</u> | <u>\$86,107</u> | <u>\$160,178</u> | <u>\$24,069</u> | <u>\$33,453</u> | <u>\$107,419</u> | <u>\$116,265</u> |
| TOTAL EXPENSES | <u>\$27,240</u> | <u>\$177,949</u> | <u>\$510,183</u> | <u>\$118,646</u> | <u>\$136,135</u> | <u>\$283,019</u> | <u>\$295,005</u> |

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 | | |
| 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/Centrate 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 |
|-------|---------------------------|------------|--------------|---|-----|--------------|

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 |
|-------|--|---------|---------------|----------------------------|---------|-----------|

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.: 100% | TWSD Share: 29.4% |

| | | | | | | |
|-------|--|-----|---------------|----------------|-----------------------|------------|
| 10702 | Tapia Effluent Pump Station 4160 Volt Feeder Relocation | Gil | 2 Proposed | Appr. Exp.. | \$496,000 \$17,458 | \$0 \$0 |
|-------|--|-----|---------------|----------------|-----------------------|------------|

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.: 100% | TWSD Share: 29.4% |

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

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.: 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 |
|--------|---|-----------------|---------------------|--------------------------|----------------------------|----------------------------|
| 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.: | 100% | TWSD Share: | 29.4% |

| | | | | | | | |
|-------|---|---------|---------------|----------------|-----------------|----------|-----------|
| 10724 | Multi Site Security Assessment and Improvement - JPA | Nkwenji | 2 Proposed | Appr. Exp.. | \$90,420 \$0 | \$14,580 | \$343,200 |
|-------|---|---------|---------------|----------------|-----------------|----------|-----------|

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.: | 100% | TWSD Share: | 29.4% |

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

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.: | 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 |
|--------|--|-----------------|---------------------|--------------------------|----------------------------|----------------------------|
| 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 |
|-------|--|---------|---------------|----------------|------------------|------------------|

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 |
|-------|---|---------|---------------|----------------|-----------------------|------------------|

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 |
|-------|---|---------|---------------|----------------|-----------------|------------------|

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 |
|-------|--|---------|---------------|----------------|------------|------------|

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 |
|--------|--------------------------|-----------------|---------------------|--------------------------|----------------------------|----------------------------|
|--------|--------------------------|-----------------|---------------------|--------------------------|----------------------------|----------------------------|

| | | | | | | |
|-------|--|----------|---------------|----------------|-----------------|-----------------|
| 10752 | Tapia Sludge Wet Well Re-circulation Piping Replacement | Triplett | 2 Proposed | Appr. Exp.. | \$62,800 \$0 | \$0 \$50,000 |
|-------|--|----------|---------------|----------------|-----------------|-----------------|

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 |
|-------|------------------------------|---------|---------------|----------------|-----------------|------------------|

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 |
|-------|---|---------|---------------|----------------|------------|------------------|

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 |
|-------|---|------------|---------------|----------------|-----|-------------|

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 |
|-------|--|---------|---------------|----------------|-----|-----------|

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 |
|--------|--------------------------|-----------------|---------------------|--------------------------|----------------------------|----------------------------|
|--------|--------------------------|-----------------|---------------------|--------------------------|----------------------------|----------------------------|

| | | | | | | |
|-------|--|---------|---|----------------|-----------|-----|
| 20195 | JPA Condition Assessment and Rehab Planning | Korkosz | 1 | Appr. Exp.. | \$100,000 | \$0 |
|-------|--|---------|---|----------------|-----------|-----|

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 | Appr. Exp.. | \$158,400 | \$0 |
|-------|------------------------------------|---------|---|----------------|-----------|-----|

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 | Appr. Exp.. | \$132,000 | \$132,000 |
|-------|--|---------|---|----------------|-----------|-----------|

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 |
|--------|--|-----------------|---------------------|--------------------------|----------------------------|----------------------------|
| 20195 | Fire Hardening - JPA Facilities - FY5-32-32 | Korkosz | 3 Proposed | Appr. Exp.. | \$0 | \$0 |

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 |
|-------|--|---------|---------------|----------------|-----------|-----------|

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 |
|-------|--|---------|---------------|----------------|-----------|-----------|

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

| | | | | | | |
|-------|--|---------|---------------|----------------|-------------|-----|
| 20196 | Malibou Lake Siphon Project | Korkosz | 1 Proposed | Appr. Exp.. | \$1,337,000 | \$0 |
|-------|--|---------|---------------|----------------|-------------|-----|

Repair Malibou Lake Siphon to address inflow and infiltration at the site.

Project Funding:

| | | | |
|------------|------------|-----------------|----------------|
| PW Const.: | RW Const.: | SAN Const.: | LVMWD Share: ? |
| PW Repl.: | RW Repl.: | SAN Repl.: 100% | TWSD Share: ? |

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

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

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

*** UNFUND

Project Funding:

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

| | | | | | | |
|-------|---|---------|---------------|----------------|-----|-----------|
| 60030 | Grit Chamber Mixing System Replacement | Dingman | 3 Proposed | Appr. Exp.. | \$0 | \$198,000 |
|-------|---|---------|---------------|----------------|-----|-----------|

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.: | 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 |
|-------|--------------------------------------|---------|---------------|----------------|-------------|-----|

Purchase new compost agitators to replace the existing ones.

| | | | | | | | |
|------------------|----|------------|----|-------------|------|--------------|-------|
| Project Funding: | | | | | | | |
| PW Const.: | 0% | RW Const.: | 0% | SAN Const.: | 0% | LVMWD Share: | 70.6% |
| 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 |
|-------|---|---------|---------------|----------------|-----------|-----------|

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

| | FY 22/23 | FY 23/24 |
|-------------------------|---------------|---------------|
| Sanitation Construction | \$ - | \$ - |
| Sanitation Replacement | \$ 9,281,653 | \$ 19,036,598 |
| RW Conservation | \$ 149,637 | \$ - |
| RW Replacement | \$ - | \$ - |
| | | |
| LVMWD Share | \$ 9,431,290 | \$ 19,036,598 |
| | | |
| | FY 22/23 | FY 23/24 |
| 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 | <u>21,284</u> | <u>21,608</u> | <u>324</u> |
| Las Virgenes Municipal Water District | 14,462 | 14,691 | 229 |
| Triunfo Water & Sanitation District | 6,822 | 6,917 | 95 |
| Total Allocated Expenses | <u>21,284</u> | <u>21,608</u> | <u>324</u> |



Las Virgenes Municipal Water District
www.LVMWD.com

Recycled Water Wholesale Rates

Approved Plan FY 2023-24 - \$574.31

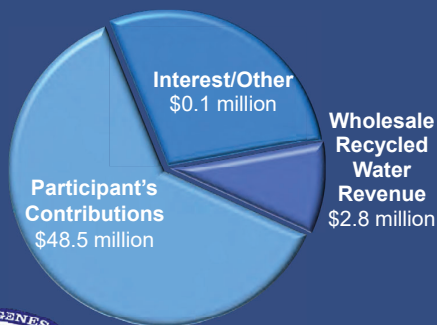
Proposed FY 2023-24 - \$579.44



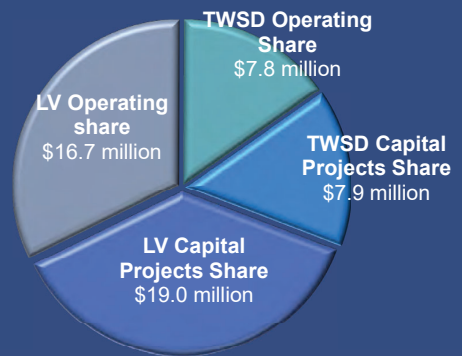
Las Virgenes Municipal Water District
www.LVMWD.com

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 | \$ - |



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
370 N Westlake Blvd, Suite 100
Westlake Village, CA 91362
www.triunfowsd.com

TRIUNFO WATER & SANITATION DISTRICT

RESOLUTION NO. TWSD 2023-005

A RESOLUTION OF THE BOARD OF DIRECTORS OF TRIUNFO WATER & SANITATION DISTRICT ADOPTING THE PROPOSED DISTRICT BUDGET FOR FISCAL YEAR 2023-24 AND AUTHORIZING ADJUSTMENTS FOR THIRD PARTY PASS-THROUGH CHARGES AND CARRY- OVERS FOR FISCAL YEAR 2023-24

SECTION 1. FISCAL YEAR 2023-24 BUDGET

WHEREAS, the General Manager, on May 16, 2023, submitted the Proposed Budget Plan for Triunfo Water and Sanitation District for the Fiscal Year 2023-24, commencing July 1, 2023; and

WHEREAS, the following activities were undertaken by the District:

1. A preliminary draft of the District's Fiscal Year 2023-24 Budget Plan was reviewed at the Budget Workshop held on May 16, 2023;
2. The preliminary draft of the budget included a summary of projected water deliveries and operational costs, which include estimates for third party pass-through costs;
3. The Board of Directors held a Board Meeting on May 22, 2023 to discuss and consider the proposed Fiscal Year 2023-24 Budget Plan as originally submitted, along with the recommended revisions developed throughout the Budget review process referenced above.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Triunfo Water & Sanitation District, hereby approves and adopts the Fiscal Year 2023-24 Budget Plan as proposed to the Board of Directors on May 22, 2023, and authorizes staff to make any necessary budget adjustments to incorporate final third party pass-through costs which are subject to external agencies actions.

SECTION 2: FISCAL YEAR 2022-23 APPROPRIATION CARRY-OVERS **(Encumbrances)**

WHEREAS, the completion of District work does not necessarily coincide with the calendar dates of the fiscal year, and as such work is in progress, contracts are in progress, or work otherwise is delayed beyond June 30, 2023;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Triunfo Water & Sanitation District hereby authorizes the carryover of specific appropriations from FY 2022-23 to FY 2023-24 to complete Board authorized work plan(s) and other operating needs deemed necessary by the General Manager.

RESOLUTION No. 2022-005
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Therefore, before closing the District's financial accounting records for FY 2022-23, the General Manager is hereby authorized to direct the carryover of District funds for use in FY 2023-24 those appropriations from the FY 2022-23 Budget deemed necessary to complete specific projects or services that could not be finalized prior to June 30, 2023.

PASSED, APPROVED, AND ADOPTED this 22nd day of May, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jane Nye, Chair

Attest:

Fidela Garcia
Clerk of the Board

APPROVED AS TO FORM:

John Mathews, District Counsel