

Exhibit D2 – LPV Watermaster FY 2025-26 Labor Cost Support, p. 2

	OPERATING EXPENSES <i>(Reference²⁾</i>	Budget FY 2024-25 Labor Hours	Budget FY 2024-25 Labor Cost	Actuals YTD FY 2024-25 (through Feb.28, 2025) Labor Hours	Actuals YTD FY 2024-25 (through Feb. 28, 2025) Labor Cost	Projections FY 2024-25 Labor Hours	Projections FY 2024-25 Labor Cost	Budget FY 2025-26 Labor Hours Estimate ³	Budget FY 2025-26 Labor Cost Estimate ⁴	Increase/ Decrease over PY Labor Cost	% Change over PY Labor Cost
1	PWA LABOR COST										
36	Processing Fees (7.4)	192	\$ 40,704	0	\$ -	-	\$ -	19	\$ 4,055	\$ (36,649)	-90%
37	Audits (7.7)	180	\$ 38,160	39	\$ 6,321	66	\$ 9,482	32	\$ 6,063	\$ (32,097)	-84%
38	CSD Fiscal Services Staff	-				-	\$ -		\$ -	\$ -	
39	Subtotal - Budget and Assessments	644	\$ 136,528	172.5	\$9,227 (\$25,688)	296	\$ 38,532	192	\$ 33,355	\$ (103,173)	-76%
40	IT Services and Support										
41	Data Management and Support	192	\$ 40,704	50	\$ 8,788	86	\$ 13,182	74	\$ 12,876	\$ (27,828)	-68%
42	Subtotal - IT Services and Support	192	\$ 40,704	50	\$14,766 (\$8,788)	86	\$ 13,182	74	\$ 12,876	\$ (27,828)	-68%
43	Calleguas Aquifer Storage & Recovery Project										
44	Calleguas ASR Project Operations Study (8.4)	384	\$ 81,408	-	\$ -	-	\$ -	220	\$ 42,842	\$ (38,566)	-47%
45	Subtotal - Calleguas Aquifer Storage & Recovery Project	384	\$ 81,408	-	\$ -	-	\$ -	220	\$ 42,842	\$ (38,566)	-47%
46	Legal Services										
47	Advisory (Implementation, administration, Board meetings, Staff reports)	576	\$ 149,184			-	\$ -			\$ (149,184)	-100%
48	Staff time (ongoing or anticipated litigation)			24	\$ 4,099	41	\$ 6,149	49	\$ 9,427	\$ 9,427	
49	Judicial Review (county counsel) (9.2)	384	\$ 99,456			-	\$ -			\$ (99,456)	-100%
50	Judicial review (outside counsel)					-	\$ -			\$ -	
51	LPV Water Rules Appeal (9.2)	-	\$ -			-	\$ -			\$ -	
52	Subtotal - Legal Serv	960	\$ 248,640	24	\$ (4,099)	41	\$ 6,149	49	\$ 9,427	\$ (239,213)	-96%
53	Total PWA LABOR COST:	4,784	\$ 1,059,328	1,082	\$183,228 (\$183,234)	1,854	\$ 274,852	2,060	\$ 365,090		