



**Casitas Municipal Water District
Proposed Revenue FY2026-2027**

Manager Recommended

8,709 AF- Total

**FY2026-27
Budget**

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	10,432
11-4-00-4001-00	Water Sales - Residential Pumped	915,141
11-4-00-4001-85	Water Sales - Residential Pumped- Ojai	1,063,456
11-4-00-4004-00	Water Sales - Multi Res Pump	4,951
11-4-00-4004-85	Water Sales - Multi Res Pump (Ojai)	295,945
11-4-00-4010-00	Water Sales - Commercial Gravity	1,326
11-4-00-4011-00	Water Sales - Commercial Pumped	610,151
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	417,694
11-4-00-4021-00	Water Sales - Industrial Pumped	24,831
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	4,652
11-4-00-4030-00	Water Sales - Resale Gravity	1,648,089
11-4-00-4031-00	Water Sales - Resale Pumped	459,531
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	26,888
11-4-00-4041-00	Water Sales - Other- Gravity	12,273
11-4-00-4042-00	Water Sales - Other- Pumped	190,166
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	85,620
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	36,758
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	1,887,990
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	45,008
11-4-00-4062-00	Water Sales - Ag Dom Mult - Gr	15,522
11-4-00-4063-00	Water Sales Ag Dom Multi - Pu	50,037
11-4-00-4070-00	Water Sales - Agricultural - Gravity	29,086
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,296,799
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	190,373
Total		9,322,719

Water Service Charge		
11-4-00-4150-00	Meter Chg - CMWD Residential	1,887,091
11-4-00-4150-85	Meter Chg - OJAI Residential	1,597,077
11-4-00-4151-00	Meter Chg - CMWD Commercial	358,848
11-4-00-4151-85	Meter Chg - OJAI Commercial	370,735
11-4-00-4152-00	Meter Chg - CMWD Industrial	148,141
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,688
11-4-00-4153-00	Meter Chg - CMWD Agriculture	599,971
11-4-00-4154-00	Meter Chg - CMWD Institutional	149,070
11-4-00-4154-85	Meter Chg - OJAI Institutional	110,463
11-4-00-4155-00	Meter Chg - CMWD Temporary	16,320
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	1,311,856
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	19,083
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	169,291
11-4-00-4158-00	Meter Chg - CMWD Resale	336,905
11-4-00-4159-00	Meter Chg - Fire Service	35,141
11-4-00-4160-00	Meter Chg- CMWD Multi Res	313,479
11-4-00-4160-85	Meter Chg- OJAI Multi Res	121,015
Total		7,547,174

Water Delinquency		
11-4-00-4351-00	Turn Off Fee	13,755
11-4-00-4352-00	Turn On Fee	14,453
11-4-00-4353-00	Late Fee - Residential	53,909
11-4-00-4357-00	Late Fee - Business	5,626
11-4-00-4361-00	Late Fee - Industrial	631
11-4-00-4369-00	Late Fee - Other	5,040
11-4-00-4377-00	Late Fee - Agriculture Domestic	11,018
11-4-00-4381-00	Late Fee - Agriculture	8,429
11-4-00-4383-00	Late Fee- Multi Res	14,208
11-4-00-4387-00	Late Fee - Ag Dom Multi Res	527
11-4-00-4395-00	N.S.F. - Returned Check Fee	306
Total		127,902

Water Services- Other		
11-4-00-4090-00	Capital Facilities Charge	91,219
11-4-00-4093-00	Meter Tests & Installations	15,287
11-4-00-4411-00	Will Serve Letter	5,735
11-4-00-4412-00	Fire Hydrant Flow Test	1,500
11-4-00-4413-00	VCFD Fire Flow Verification	8,325
11-4-00-4400-00	Flexible Storage	10,440
11-4-00-4420-00	Miscellaneous Revenue - Other	81,000
11-4-00-4425-00	Sale of Fixed Assets	31,855
11-4-00-4440-00	Administration Fee	15,000
11-4-00-4415-00	Application Fee	12,210
11-4-00-4450-00	SWP - Sale of Water	825,000
Total		1,097,571

Taxes & Assessments		
11-4-00-4200-00	1 % - Secured Current General	3,366,047
11-4-00-4235-00	RDA - Pass Through	453,178
11-4-00-4315-00	State - Homeowners Property Tax Relief	17,260
29-4-00-4010-00	Bonded Debt (SWP)	1,354,322
75-4-00-4010-00	CFD 2013-1 - Tax Secured	3,135,821
Total		8,326,628

Interest		
11-4-00-4115-00	Interest on Time Deposits and Investments	295,509
Total		295,509

Other Governmental Agencies		
11-4-00-4300-00	Federal Disaster Assistance	162,900
11-4-00-4305-00	Grant Revenue - Federal	3,614,326
11-4-00-4320-00	State - Other	34,426,399
Total		38,203,625

Recreation- Operations		
11-4-62-4500-00	Animal Permit	8,765
11-4-62-4510-00	Boat Fees - Annual	52,650
11-4-62-4515-00	Boat Fees - Daily	22,820
11-4-62-4525-00	Boat Inspection Fees - Quagga	250
11-4-62-4530-00	Boat Fees - Overnight	700
11-4-62-4535-00	Boat Lock Revenue - Quagga	15,500
11-4-62-4545-00	Camping Fees	2,869,833
11-4-62-4555-00	Commercials - Recreation	10,500
11-4-62-4570-00	Events - Recreation	53,764
11-4-62-4590-00	Grants - Recreation	100,000
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	3,350
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	160

11-4-62-4625-00	Reservations	275,086
11-4-62-4630-00	Shower Facility Fees	48,233
11-4-62-4635-00	Trailer Storage Fees	386,232
11-4-62-4640-00	Vehicle Fees - Daily	1,359,290
11-4-62-4645-00	Violation Ordinance Fees	4,900
11-4-62-4650-00	Visitor Cards	259,785
11-4-62-4705-00	Boat Rental - Concession	118,751
11-4-62-4720-00	Park Store - Recreation	87,505
11-4-62-4725-00	Cafe - Concession	75,775
11-4-62-4750-00	Rowing- Concession	22,797

Total **5,776,646**

Recreation- Water Park		
11-4-65-4810-00	Water Park - Group Pass Discount	43,000
11-4-65-4818-00	Water Park - Lifeguard Training	3,900
11-4-65-4840-00	Water Park - Reservation Fee	103,890
11-4-65-4845-00	Water Park - Season Pass Fee	23,125
11-4-65-4850-00	Water Park - Shade Rental Fee	15,130
11-4-65-4860-00	Water Park - Single Splash Fee	1,574,698
11-4-65-4865-00	Water Park - Lodge Rental	56,000
11-4-65-4875-00	Water Park -Cabana Rental	15,700
11-4-65-4870-00	Water Park - Water Fitness - Fee	11,545
11-4-65-4740-00	Water Park Snack Bar	21,599

Total **1,868,587**

Adjudication		
12-4-00-4160-00	Meter Chg- CMWD Adjud Resident	86,020
12-4-00-4160-85	Meter Chg- OJAI Adjud Resident	72,697
12-4-00-4161-00	Meter Chg- CMWD Adjud Comm	21,733
12-4-00-4161-85	Meter Chg- OJAI Adjud Comm	31,879
12-4-00-4162-00	Meter Chg- CMWD Adjud Indust	1,268
12-4-00-4162-85	Meter Chg- OJAI Adjud Indust	54
12-4-00-4163-00	Meter Chg- CMWD Adjud Ag	116,700
12-4-00-4164-00	Meter Chg- CMWD Adjud Ag Resid	181,613
12-4-00-4164-85	Meter Chg- OJAI Adjud Ag Resid	2,765
12-4-00-4165-00	Meter Chg- CMWD Adjud Interdep	9,386
12-4-00-4166-00	Meter Chg- CMWD Adjud Resale	184,235
12-4-00-4167-00	Meter Chg- CMWD Adjud Other	7,279
12-4-00-4167-85	Meter Chg- OJAI Adjud Other	6,871

Total **722,500**

Total Revenue 73,288,861

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General Fund 60,430,985

Recreation 7,645,233

Adjudication 722,500

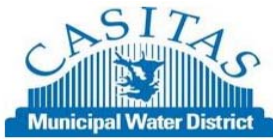
Debt Service 3,135,821

State Water Project 1,354,322



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2026-2027
Manager Recommended

	FY2026-27	FY2025-26
	Budget	Budget
	<i>8,709 AF- Total</i>	<i>9,926 AF- Total</i>
Total Revenue	73,288,861	35,036,749
Expenses		
Administration	1,565,107	1,506,938
Administration: Debt Service	3,606,859	3,043,716
Administration: State Water Project	1,363,075	1,250,865
Board of Directors	164,990	158,545
District Maintenance	807,192	797,610
Electrical Mechanical	3,263,631	3,233,534
Engineering	1,713,899	1,621,571
Fisheries	1,057,565	818,083
General O&M	913,391	852,875
Human Resources	692,620	671,819
Information Technology	571,776	543,266
Management	899,395	1,309,326
Pipeline	1,902,697	1,737,198
Recreation - Operations & Water Park	6,176,877	5,942,489
Recreation: Debt Service	326,376	326,376
Retirees	475,413	438,663
Safety / Garage	292,237	287,706
Utilities Maintenance	1,086,188	994,591
Water Conservation - Public/ Relations	693,383	681,493
Water Quality, Lab	1,143,278	1,195,963
Water Treatment	2,861,243	2,718,633
Adjudication	722,500	563,764
Total Expenses	32,299,690	30,695,023
Net	40,989,171	4,341,726
Capital		
Administration	-	255,070
District Maintenance	9,500	55,000
Electrical Mechanical	215,500	204,700
Engineering	40,173,200	3,550,000
Pipeline	50,000	150,000
Recreation - Operations & Water Park	285,344	241,949
Safety / Garage	275,098	283,069
Utilities Maintenance	329,058	306,100
Water Quality, Lab	82,000	83,510
Water Treatment	248,500	250,000
Total Capital Expenses	41,668,201	5,379,398
Net assets, end of year	(679,029)	(1,037,673)
Funding Deficit from Variation of Water Sales	-	-
Funding Deficit from Available Storm Damage Reserves	87,575	-
Funding Deficit from Available Capital Imp Restricted Reserves	591,454	-
Funding Deficit from Available Capital Imp Un Restricted Reserves	-	-
Funding Deficit from Available Alternate Water Supply Studies	-	625,000
Funding Deficit from Conservation Penalty Reserves	-	432,710
Net assets, End of Year	(0)	20,037



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2026-2027
 Manager Recommended

	District Fund 11	Recreation Fund 11	State Water Project Fund 29	CFD 2013-01 Debt Service Fund 75	Adjudication Fund 12	
Adjudication Charge					722,500	
Interest	295,509					
Other Govt Agency	38,203,625	100,000				
Water Delinquency	127,902					
Water Sales	9,322,719					
Water Service Charge	7,547,174					
Water Service Other	1,097,571					
Recreation Operations		5,676,646				
Recreation Water Park		1,868,587				
Taxes & Assessments	3,836,485		1,354,322	3,135,821		
Total Revenue	60,430,985	7,645,233	1,354,322	3,135,821	722,500	73,288,861
Debt Service	577,228	326,376		2,981,588		
Legal	115,000	-				
Materials & Supplies	2,541,334	657,135				
Services/ Fees	1,074,888	140,050	8,753	32,043		
Outside Contracts	1,544,399	150,080	1,354,322	16,000	722,500	
Overhead	(420,028)	420,028				
Salaries & Benefits	13,080,600	4,387,984				
Utilities	2,168,111	421,300				
Total Expenses	20,681,531	6,502,953	1,363,075	3,029,631	722,500	32,299,690
Capital*						
Administration	-					
District Maintenance	9,500					
Electrical Mechanical	215,500					
Engineering	40,173,200					
Pipeline	50,000					
Recreation		285,344				
Safety / Garage	275,098					
Utilities Maintenance	329,058					
Water Quality, Lab	82,000					
Water Treatment	248,500					
Total Capital Expenses	41,382,856	285,344	-	-	-	41,668,201
Total	(1,633,403)	856,936	(8,753)	106,191	-	(679,029)

*For more detail on Capital Projects see Proposed Capital Project Summary

Revenue Notes:

- Water Sales based on 3 year average of actual sales along with the MOU with the City of Ventura.
- Property tax revenue data not available until after July 1, increased prior year levy amount by a factor of 2.5%.
- Other Government Agency revenue includes: \$204k state/ FEMA reimbursement, \$3M Casitas/ Ojai grant, \$2.9M intertie grants, & \$32M ASADRA grant/ funding.
- Other Water Sales assumes \$825K in State Water Project water sales due to 40% allocation.
- Recreation sales based on actual entrance totals, reservations made, or total amount of items sold.

Expense Notes:

- Debt service payments include Safety of the Dam Loan (Bureau of Reclamation), Ojai CFD 2013-1, LCRA aquatic play structure, & Intertie anticipated debt service.
- Materials & Supplies Include the below:
 - Water Treatment Supplies (Liquid Oxygen, Chlorine etc.) \$890k
 - Pipeline General Supplies \$379k
 - Gas & Maintenance \$470k
 - Hydrants, Meter Parts etc. \$144k
- Outside Contracts Include the below:
 - Software, bill printing, Janitorial services, audit, & ADP service \$395k
 - Water Quality consulting, testing, reporting & regulation work \$218k
 - Standby generators, pump repairs & testing scada service \$221k
 - Pipeline eqpt rental, sandblasting fish screens, leak detection, traffic control \$179k
- Overhead is charged to LCRA for work done by the District. Overhead charges include payroll processing & administration, payment processing, IT administration, and staff administrative time. These costs are offset with services LCRA provides the District such as water shed management.
- Budget includes salaries and benefits for 60 full time District employees, 5 Board of Directors, and 35 retirees. LCRA has a total of 16 full time employees and an additional 35 full time equivalents.
- Benefits include a 7% increase for 2026 medical premiums.
- Power purchased for pumping is estimated to be \$1.4 million for Legacy and \$320k for Ojai.



Casitas Municipal Water District
Revenue & Expense Budget FY2026-2027
Adjudication Fund 12
 Manager Recommended

Revenue	FY2026-27 Budget
Meter Charge- CMWD Residential	86,020
Meter Charge- OJAI Residential	72,697
Meter Charge- CMWD Commercial	21,733
Meter Charge- OJAI Commercial	31,879
Meter Charge- CMWD Industrial	1,268
Meter Charge- CMWD OJAI Industrial	54
Meter Charge- CMWD Ag	116,700
Meter Charge- CMWD Ag Residential	181,613
Meter Charge- OJAI Ag Residential	2,765
Meter Charge- CMWD Interdepartmental	9,386
Meter Charge- CMWD Resale	184,235
Meter Charge- CMWD Other	7,279
Meter Charge- OJAI Other	6,871
Total Revenue	722,500
Expenses	
Other Professional Fees	722,500
Total Expenses	722,500
Net assets, end of year	-



Casitas Municipal Water District
Proposed Capital Projects
Proposed for 2026 / 2027
Manager Recommended

Department:	Amount	Funding Source	Total
33-Garage & Safety			
2021 FORD 1/2 TON XL 4x4	6,551	Water Rates/ Reserves	
2022 FORD F-250 XL 4x4	8,673	Water Rates/ Reserves	
2022 FORD F-350 4x4 Utility	13,276	Water Rates/ Reserves	
2022 FORD F-350 4x4 Utility	13,258	Water Rates/ Reserves	
2022 Ford F-350 XL 4x4 Utility	17,196	Water Rates/ Reserves	
2022 Chevy 2500HD 4x4 Utility	9,419	Water Rates/ Reserves	
2022 Chevy 2500HD 4x2 Utility	8,890	Water Rates/ Reserves	
2022 Chevy 2500HD 4x4 Utility	9,419	Water Rates/ Reserves	
2023 Ram Tradesman 4x2 Regular Cab 8 ft	8,216	Water Rates/ Reserves	
2023 Ram Tradesman 4x2 Regular Cab 8 ft	8,216	Water Rates/ Reserves	
2023 Ram Tradesman 4x4 Regular Cab 8 ft	14,863	Water Rates/ Reserves	
2025 Ford Maverick XL Front-Wheel Drive SuperCrew	7,711	Water Rates/ Reserves	
2025 Ford Maverick XL Front-Wheel Drive SuperCrew	7,711	Water Rates/ Reserves	
2025 Ford Maverick XL Front-Wheel Drive SuperCrew	7,711	Water Rates/ Reserves	
2025 Ford Maverick XL All-Wheel Drive SuperCrew 4	7,854	Water Rates/ Reserves	
2025 Ford Maverick XL All-Wheel Drive SuperCrew 4	7,846	Water Rates/ Reserves	
2025 Ford Maverick XL Front-Wheel Drive SuperCrew	7,711	Water Rates/ Reserves	
2023 FREIGHTLINER M2106	28,196	Water Rates/ Reserves	
GP30N LPG PNEUMATIC FORKLIFT	12,040	Water Rates/ Reserves	
REPLACE - Unit 15 3/4 Ton Utility Bed	23,314	Water Rates/ Reserves	
REPLACE - Unit 16 3/4 Ton Utility Bed	23,314	Water Rates/ Reserves	
Hydro Vacuum Excavator	23,711	Water Rates/ Reserves	
Total Capital Projects Department - 33			275,098
40- Engineering CMWD Projects			
Sunset Drive VRWD Intertie	150,000	Water Rates/ Reserves	
Heidelberger Pump Plant Retaining Walls	100,000	Water Rates/ Reserves	
Oak View Mainline Valve Insertion	225,000	Water Rates/ Reserves	
Paving - Casitas Facilities	100,000	Water Rates/ Reserves	
Paving- Public Right of Way	550,000	Water Rates/ Reserves	
Robles Canal Access Road Paving	250,000	Water Rates/ Reserves	
Robles Diversion Canal Panel Replacement & Sealing	291,200	Water Rates/ Reserves	
Ventura-Santa Barbara Counties Intertie	35,000,000	Water Rates/ Reserves	
OWS Integration with Casitas Legacy System	3,000,000	Water Rates/ Reserves	
Relocate SCE Power Pole - Rincon Main	22,000	Water Rates/ Reserves	
Ave 1 Pump 3 Replacement	100,000	Water Rates/ Reserves	
Mira Monte Distribution System Loop	75,000	Water Rates/ Reserves	
Casitas Dam Inlet and Outlet Works Assessment	75,000	Grant 75% matching	
San Antonio Booster Station Improvements (VFDs)	150,000	Water Rates/ Reserves	
Ave 1 PP Concrete Header Repair	85,000	Water Rates/ Reserves	
Total Capital Projects Department - 40			40,173,200
42 - Water Quality - Laboratory			
Reservoir Mixers	29,500	Water Rates/ Reserves	
Platform Work Boat & Trailer	47,500	Water Rates/ Reserves	
Lab Reno-Phase III Pre-Work	5,000	Water Rates/ Reserves	
Total Capital Projects Department - 42			82,000
50 - Utilities Maintenance			
Meter Replacement Program	329,058	Water Rates/ Reserves	
Total Capital Projects Department - 50			329,058
52 - Electrical Mechanical			
Pump Plant Motor Awning/Overhead Protection	58,000	Water Rates/ Reserves	
Pump Plant Motor Rehab Program	56,000	Water Rates/ Reserves	
Pump Plant Manifold Coating & Restoration	32,000	Water Rates/ Reserves	
Pump Rebuild and Mechanical Seal Installs	59,000	Water Rates/ Reserves	
Pump Plant Valve Replacemnt	10,500	Water Rates/ Reserves	
Total Capital Projects Department - 52			215,500

53 - Pipeline			
Distribution System Vault Rehabilitation	30,000	Water Rates/ Reserves	
Turnout Piping Improvements	20,000	Water Rates/ Reserves	
Total Capital Projects Department - 53			50,000

54 - Water Treatment			
Filter Rehab - Media & Manifold Rehab	131,000	Water Rates/ Reserves	
Valve & Actuator Replacement Program	25,000	Water Rates/ Reserves	
Chemical Dosing Equipment Replacement	25,000	Water Rates/ Reserves	
Dam Intake Structure Maintenance	30,000	Water Rates/ Reserves	
Treatment Plant Gallery Bldg. Expansion	37,500	Water Rates/ Reserves	
Total Capital Projects Department - 54			248,500

55- District Maintenance			
Treatment Plant Gallery Roof Restoration	9,500	Water Rates/ Reserves	
Total Capital Projects Department - 55			9,500

62/63/64/65 - Recreation			
Unit E20 - 2025 Ford AWD Maverick	7,854	Rates/ Reserves	
REPLACE - Unit 41 1/2 Ton + Park Ranger equipment	26,802	Rates/ Reserves	
REPLACE - Unit 44 1/2 Ton + Park Ranger equipment	26,802	Rates/ Reserves	
Unit E10 - 2022 Chevy Silverado 2500 HD 4x2 Utility	9,027	Rates/ Reserves	
Unit E03- 2022 Ford 250 XL 4X2Utility	8,082	Rates/ Reserves	
Park Improvement Program Campground Improvement	60,000	Grant 50% matching	
LCRA Road Repairs Main Road Improvement	140,000	Grant 50% matching	
Unit E02 - 2022 Chevy Traverse	6,778	Rates/ Reserves	
Total Capital Projects Department - 62/63/64/65			285,344

Total Capital Projects / Budget 2026 / 2027

41,668,201
