

Casitas Municipal Water District

FINANCE COMMITTEE
Cole/Hajas

The meeting will be held in person at the district office
1055 Ventura Ave. Oak View, CA

And via teleconference

Join Zoom Meeting

[https://us06web.zoom.us/j/81076224022?pwd=ZFR4RHluZTErUjhCd001Wm9adlNGQ
T09](https://us06web.zoom.us/j/81076224022?pwd=ZFR4RHluZTErUjhCd001Wm9adlNGQ
T09)

Meeting ID: 810 7622 4022 Passcode: 044116

To attend via telephone please call Toll Free
(877) 853-5247 or (888)788-0099
Meeting ID: 810 7622 4022# Passcode: 044116#

April 19, 2023
3:30 p.m.

Special Meeting Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Presentation of the draft Casitas MWD Fiscal Year 2024 Budget.
5. Discussion of Customer Payment Portal and Credit Card Processor.
6. Review of Financial Statements for February 2023.
7. Review of Consumption Report for February 2023.

Right to be heard: Members of the public have a right to address the Board directly on any item of interest to the public which is within the subject matter jurisdiction of the Board. The request to be heard should be made immediately before the Board's consideration of the item. No action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of ¶54954.2 of the Government Code.

If you require special accommodations for attendance at or participation in this meeting, please notify our office in advance (805) 649-2251 ext. 113. (Govt. Code Section 65954.1 and 54954.2(a). Please be advised that members of the Board of Directors of Casitas who are not members of this standing committee may attend the committee meeting referred to above only in the capacity of observers, and may not otherwise take part in the meeting. (Govt. Code Sections 54952.2(c)(6).

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Presentation of Draft Casitas MWD Fiscal Year 2023-2024 Budget**
Date: April 17, 2023

RECOMMENDATION:

No recommendation at this time.

BACKGROUND:

The Draft FY 2024 budget includes a total budgeted expenses of approximately \$39.4M and total revenues projected at \$35.0M

A budgeted shortfall of \$4.4M is identified within the draft budget.

The budget shortfall would be covered by a combination of CFD 2013-1 bond funds and District reserves.

The capital projects budget would be set at \$10.6M for both the Casitas Legacy system and the Casitas Ojai system.

The Engineering Department would be budgeted approximately \$7.7M in capital projects which is approximately 73% of the capital projects budget.

Funds required to balance the draft budget would come from reserves equating to \$4.4M total with \$1.3M from CFD 2013-1 bond fund reserves and \$3.1M from District reserve funds, primarily Conservation Penalty reserve funds (\$3.0M).

DISCUSSION:

The Finance Committee will typically ask questions and provide input on the draft budget during their April and May Committee Meetings.

The resulting draft budget would then be presented to the Board of Directors during a Board Workshop in June.

Any additional direction given by the Board during the workshop to the Finance Committee is reviewed during the June Finance Committee Meeting.

The final draft budget is then put before the Board for consideration of adoption during an informal hearing during the last Board Meeting in June.

This year's budget schedule would be planned as follows:

- April 19th: Presentation and Finance Committee review of the draft budget
- May 19th: Finance Committee review of the draft budget/finalization prior to Board Workshop
- June 14th : Board Presentation/Workshop on the draft FY 2024 budget
- June 16th: Finance Committee review of Board input to the draft FY 2024 budget.
- June 28th: Board consideration of adoption of the draft FY 2024 budget
- July 1st: New fiscal year begins with adopted FY 2024 budget

Staff will provide a presentation on the FY 2024 budget during the meeting.



Casitas Municipal Water District
Proposed Revenue FY2023-2024
 Manager Recommended

10,750 AF- Total 12,500

		FY2022-23 Budget	FY2022-23 Budget
Water Sales			
11-4-00-4000-00	Water Sales - Residential Gravity	5,130	17,394
11-4-00-4001-00	Water Sales - Residential Pumped	713,184	1,098,604
11-4-00-4001-85	Water Sales - Residential Pumped- Ojai	799,547	-
11-4-00-4004-00	Water Sales - Multi Res Pump	158,281	1,157
11-4-00-4004-85	Water Sales - Res Pump	70,147	1,103,602
11-4-00-4010-00	Water Sales - Commercial Gravity	853	1,119
11-4-00-4011-00	Water Sales - Commercial Pumped	630,399	567,657
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	323,004	301,946
11-4-00-4021-00	Water Sales - Industrial Pumped	20,854	19,064
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	4,604	4,001
11-4-00-4030-00	Water Sales - Resale Gravity	1,172,200	2,025,942
11-4-00-4031-00	Water Sales - Resale Pumped	867,879	684,954
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	17,424	18,283
11-4-00-4041-00	Water Sales - Other- Gravity	6,058	9,081
11-4-00-4042-00	Water Sales - Other- Pumped	157,148	135,257
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	94,245	67,367
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	26,251	48,474
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,107,326	2,057,093
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	48,998	49,750
11-4-00-4062-00	Water Sales - Ag Dom Mult - Gr	36,711	28,245
11-4-00-4063-00	Water Sales Ag Dom Multi - Pu	98,852	40,227
11-4-00-4070-00	Water Sales - Agricultural - Gravity	28,469	44,552
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,534,013	1,405,710
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	162,004	105,088
11-4-00-4082-00	Water Sales - CMWD - Pumped	-	1,356
Total		9,083,581	9,835,923
Water Service Charge			
11-4-00-4150-00	Meter Chg - CMWD Residential	2,233,468	1,988,382
11-4-00-4150-85	Meter Chg - OJAI Residential	1,923,213	1,698,462
11-4-00-4151-00	Meter Chg - CMWD Commercial	192,353	170,922
11-4-00-4151-85	Meter Chg - OJAI Commercial	277,789	243,612
11-4-00-4152-00	Meter Chg - CMWD Industrial	61,919	49,008
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,660	2,352
11-4-00-4153-00	Meter Chg - CMWD Agriculture	314,659	271,914
11-4-00-4154-00	Meter Chg - CMWD Institutional	75,081	66,270
11-4-00-4154-85	Meter Chg - OJAI Institutional	67,349	59,574
11-4-00-4155-00	Meter Chg - CMWD Temporary	23,210	18,780
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	610,482	556,920
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	10,271	9,108
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	37,021	44,022
11-4-00-4158-00	Meter Chg - CMWD Resale	640,704	563,874
11-4-00-4159-00	Meter Chg - Fire Service	32,982	28,284
11-4-00-4160-00	Meter Chg - CMWD Multi Res	1,665	1,314
11-4-00-4160-85	Meter Chg - OJAI Multi Res	12,486	9,612
11-4-00-4162-85	Meter Chg-Ojai Comm Mult	-	954
Total		6,517,312	5,783,364

Water Delinquency			
11-4-00-4350-00	Hang Tag Fee	4,600	16,910
11-4-00-4351-00	Turn Off Fee	6,680	3,180
11-4-00-4352-00	Turn On Fee	6,680	3,180
11-4-00-4353-00	Late Fee - Residential	59,891	55,071
11-4-00-4357-00	Late Fee - Business	10,631	8,412
11-4-00-4361-00	Late Fee - Industrial	788	731
11-4-00-4365-00	Late Fee - Resale	-	665
11-4-00-4369-00	Late Fee - Other	4,311	2,187
11-4-00-4377-00	Late Fee - Agriculture Domestic	7,521	5,038
11-4-00-4381-00	Late Fee - Agriculture	5,515	3,538
11-4-00-4383-00	Late Fee- Multi Res	6,926	1,663
11-4-00-4395-00	N.S.F. - Returned Check Fee	465	720
Total		114,008	101,295
Water Services- Other			
11-4-00-4090-00	Capital Facilities Charge	44,040	44,040
11-4-00-4093-00	Meter Tests & Installations	17,625	16,930
11-4-00-4400-00	Flexible Storage	4,472	17,888
11-4-00-4420-00	Miscellaneous Revenue - Other	50,000	49,000
11-4-00-4425-00	Sale of Fixed Assets	5,000	5,000
11-4-00-4440-00	Administration Fee	15,000	15,000
11-4-00-4415-00	Application Processing Fee	15,000	
11-4-00-4450-00	SWP - Sale of Water	1,218,750	375,000
Total		1,369,887	522,858
Taxes & Assessments			
11-4-00-4200-00	1 % - Secured Current General	2,880,424	2,640,736
11-4-00-4235-00	RDA - Pass Through	342,373	146,641
11-4-00-4315-00	State - Homeowners Property Tax Relief	16,850	17,481
29-4-00-4010-00	Bonded Debt	1,167,681	1,135,687
75-4-00-4010-00	CFD 2013-1 - Tax Secured	2,950,230	2,890,140
Total		7,357,558	6,830,685
Interest			
11-4-00-4115-00	Interest on Time Deposits and Investments	246,677	282,023
Total		246,677	282,023
Other Governmental Agencies			
11-4-00-4300-00	Federal Disaster Assistance	1,406,250.00	100,000.00
11-4-00-4305-00	Grant Revenue - Federal	2,187,500.00	750,000.00
Total		3,593,750	850,000
Recreation- Operations			
11-4-62-4500-00	Animal Permit	20,073	11,828
11-4-62-4510-00	Boat Fees - Annual	35,525	31,030
11-4-62-4515-00	Boat Fees - Daily	11,685	9,375
11-4-62-4525-00	Boat Inspection Fees - Quagga	3,240	5,440
11-4-62-4530-00	Boat Fees - Overnight	750	-
11-4-62-4535-00	Boat Lock Revenue - Quagga	5,644	-
11-4-62-4545-00	Camping Fees	2,876,397	2,393,586
11-4-62-4555-00	Commercials - Recreation	-	2,500
11-4-62-4570-00	Events - Recreation	39,861	48,137
11-4-62-4571-00	Events - Movie Night	2,130	6,204
11-4-62-4575-00	Event Reimbursement - Recreation	5,500	-
11-4-62-4590-00	Grants - Recreation	100,000	200,000
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	3,600	4,080
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	25	30
11-4-62-4610-00	Miscellaneous Revenue	2,031	1,466
11-4-62-4625-00	Reservations	449,470	191,710
11-4-62-4630-00	Shower Facility Fees	44,381	43,284
11-4-62-4632-00	Snow Bird Pumping	-	95,400
11-4-62-4635-00	Trailer Storage Fees	330,000	300,000
11-4-62-4640-00	Vehicle Fees - Daily	503,175	512,360
11-4-62-4645-00	Violation Ordinance Fees	2,840	1,073
11-4-62-4650-00	Visitor Cards	227,040	182,550
11-4-62-4705-00	Boat Rental - Concession	76,951	60,068
11-4-62-4720-00	Park Store - Recreation	73,875	57,616
11-4-62-4725-00	Cafe - Concession	39,631	27,752
Total		4,853,824	4,185,489

Recreation- Water Park			
11-4-65-4810-00	Water Park - Group Pass Discount	7,182	32,475
11-4-65-4818-00	Water Park - Lifeguard Training	4,500	-
11-4-65-4820-00	Water Park - Locker Fee	1,500	-
11-4-65-4840-00	Water Park - Reservation Fee	720	54,040
11-4-65-4845-00	Water Park - Season Pass Fee	37,500	-
11-4-65-4850-00	Water Park - Shade Rental Fee	7,200	6,675
11-4-65-4860-00	Water Park - Single Splash Fee	1,258,215	669,277
11-4-65-4870-00	Water Park - Water Fitness - Fee	1,284	29,535
11-4-65-4740-00	Water Park Snack Bar	7,125	9,348
Total		1,325,226	801,350
Adjudication			
12-4-00-4160-00	Meter Chg- CMWD Adjud Resident	65,005	65,584
12-4-00-4160-85	Meter Chg- OJAI Adjud Resident	55,954	55,876
12-4-00-4161-00	Meter Chg- CMWD Adjud Comm	17,648	17,808
12-4-00-4161-85	Meter Chg- OJAI Adjud Comm	25,495	25,325
12-4-00-4162-00	Meter Chg- CMWD Adjud Indust	1,156	1,035
12-4-00-4162-85	Meter Chg- OJAI Adjud Indust	49	-
12-4-00-4163-00	Meter Chg- CMWD Adjud Ag	101,133	99,340
12-4-00-4164-00	Meter Chg- CMWD Adjud Ag Resid	150,182	152,514
12-4-00-4164-85	Meter Chg- OJAI Adjud Ag Resid	2,577	2,577
12-4-00-4165-00	Meter Chg- CMWD Adjud Interdep	2,913	3,661
12-4-00-4166-00	Meter Chg- CMWD Adjud Resale	136,144	138,682
12-4-00-4167-00	Meter Chg- CMWD Adjud Other	5,691	5,691
12-4-00-4167-85	Meter Chg- OJAI Adjud Other	5,230	5,160
12-4-00-4168-00	Meter Chg-CMWD Adjud Multi Res	48	-
12-4-00-4168-85	Meter Chg-Ojai Adjud Multi Res	363	-
12-4-00-4169-00	Meter Chg-CMWDAdjud Ag MultRes	4,928	4,043
Total		574,516	577,296
Total Revenue		35,036,339	29,770,283
		-	-
<i>General Fund Operational Funds</i>		<i>17,084,788</i>	<i>16,243,440</i>
<i>General Fund Other</i>		<i>7,080,074</i>	<i>3,936,881</i>
<i>Recreation</i>		<i>6,179,050</i>	<i>4,986,839</i>
<i>Adjudication</i>		<i>574,516</i>	<i>577,296</i>
<i>Debt Service</i>		<i>2,950,230</i>	<i>2,890,140</i>
<i>State Water Project</i>		<i>1,167,681</i>	<i>1,135,687</i>



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2023-2024
Manager Recommended

	<u>FY2023-24</u>		<u>FY2022-23</u>	
	<u>Budget</u>		<u>Budget</u>	
	10,750	<i>AF- Total</i>	12,500	<i>AF- Total</i>
Total Revenue	35,036,339		29,770,283	
Expenses				
Administration/ Warehouse	1,276,333		1,190,106	
Administration: Debt Service	2,937,518		2,885,161	
Administration: State Water Project	1,167,681		1,135,687	
Board of Directors	187,583		251,492	
District Maintenance	713,032		677,303	
Electrical Mechanical	3,021,984		3,196,281	
Engineering	1,568,841		1,436,349	
Fisheries	706,441		624,151	
General O&M	735,076		604,746	
Human Resources	595,185		546,992	
Information Technology	464,414		428,239	
Management	1,395,242		1,663,455	
Pipeline	1,795,117		1,735,865	
Recreation - Operations & Water Park	5,496,729		4,917,066	
Recreation: Debt Service	326,376		-	
Retirees	351,578		352,760	
Safety / Garage	271,727		273,166	
Utilities Maintenance	940,693		888,866	
Water Conservation - Public/ Relations	744,872		757,636	
Water Quality, Lab	1,011,730		913,534	
Water Treatment	2,506,406		2,095,000	
Adjudication	574,516		577,296	
Total Expenses	<u>28,789,074</u>		<u>27,151,149</u>	
Net	<u>6,247,265</u>		<u>2,619,134</u>	
Capital				
District Maintenance	-		43,500	
Electrical Mechanical	105,600		273,200	
Engineering	7,664,000		3,580,000	
Engineering CFD	1,268,655		6,350,000	
Pipeline	172,000		208,500	
Recreation - Operations & Water Park	286,932		112,500	
Safety / Garage	270,683		252,708	
Utilities Maintenance	90,400		196,075	
Water Quality, Lab	451,125		124,572	
Water Treatment	268,750		222,200	
Total Capital Expenses	<u>10,578,145</u>		<u>11,363,255</u>	
Net assets, end of year	<u>(4,330,880)</u>		<u>(8,744,121)</u>	
Contribution from Variation of Water Sales Reserve			-	
Contribution from Storm Damage Reserves	93,750			
Contribution from Capital Imp Restricted Reserves			-	
Contribution from Capital Imp Un Restricted Reserves				
Contribution from Alternate Water Supply Studies Reserve			919,595	
Contribution from CFD 2013-1 Improvement Fund	1,268,655		6,350,000	
Contribution from Conservation Penalty Reserves	2,968,475		1,474,526	
Net assets, End of Year	<u>0</u>		<u>0</u>	

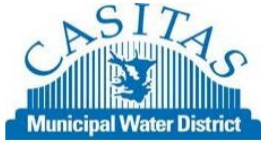


Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2023-2024
 Manager Recommended

	District Fund 11	Recreation Fund 11	State Water Project Fund 29	CFD 2013-01 Debt Service Fund 75	Adjudication Fund 12	
Adjudication Charge					574,516	
Interest	246,677					
Other Govt Agency	3,593,750					
Water Delinquency	114,008					
Water Sales	9,083,581					
Water Service Charge	6,517,312					
Water Service Other	1,369,887					
Recreation Operations		4,853,824				
Recreation Water Park		1,325,226				
Taxes& Assessments	3,239,647		1,167,681	2,950,230		
Total Revenue	24,164,862	6,179,050	1,167,681	2,950,230	574,516	35,036,339
Debt Service	77,228	326,376		2,811,238		
Legal	228,000					
Materials & Supplies	2,531,179	552,258				
Services/ Fees	1,018,666	139,025	-	30,052		
Outside Contracts	1,706,134	172,000	1,163,828	19,000	574,516	
Overhead	(542,739)	542,739				
Salaries & Benefits	11,243,885	3,692,957				
Utilities	2,104,982	397,750				
Total Expenses	18,367,335	5,823,105	1,163,828	2,860,290	574,516	28,789,073
Capital*						
Electrical Mechanical	105,600					
Engineering	7,664,000					
Engineering CFD	1,268,655					
Pipeline	172,000					
Recreation - Operations & Water Park	-	286,932				
Safety / Garage	270,683					
Utilities Maintenance	90,400					
Water Quality, Lab	451,125					
Water Treatment	268,750					
Total Capital Expenses	10,291,213	286,932	-	-	-	10,578,145
Total	(4,493,687)	69,014	3,853	89,941	-	(4,330,879)

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

Revenue Notes:	
- Volumetric water sales are based on 10,750 AF.	
- Fixed charges include an increase to the current rate structure starting in September 2023.	
- Recreation sales based on actual entrance totals, reservations made, or total amount of items and include newly adopted rates.	
- Property tax revenue data isn't available until after July 1, therefore prior year's levy amount was used and increased by a factor of 2.5%.	
- Other Government Agency revenue includes \$187.5k FEMA grant reimbursement for emergency generators at Rincon and \$1.4 million in disaster relief funding related to the January 2023 storms.	
- \$2 million in grant funding is expected for the Intertie project.	
- Other Water Sales assumes \$1.2 million in State Water Project water sales due to 75% allocation.	
Expense Notes:	
- Debt service payments include Safety of the Dam Loan with the Bureau of Reclamation, Ojai CFD 2013-1, and LCRA aquatic play structure.	
- Materials & Supplies Include the below:	- Outside Contracts Include the below:
Water Treatment Supplies (Liquid Oxygen, Chlorine 300% inc. etc.): \$744k	State Water Project \$1,167,681
Pipeline General Supplies: \$508k	Software, bill printing, janitorial services, audit, & rate study \$278k
Gas & Maintenance: \$405k	Water treatment includes San Antonio media filter, Scada integrator, & well work \$243k
Hydrants, meters, readers etc.: \$153k	Water Quality Consulting, testing & reporting work, LCRR service line invt.: \$262k
	Standby Generators, pump repairs and testing, scada service \$182K
	Pipeline work (eqpt rentals, paving, leak detection, fish screen, traffic control) \$239k
- 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 61 full time District employees, 1 part time employee, 5 Board of Directors, and 36 retirees. LCRA has a total of 17 full time employees and an additional 27.5 full time equivalents.	



Casitas Municipal Water District
Revenue & Expense Budget FY2023-2024
Adjudication
 Manager Recommended

	FY2023-24
Revenue	Budget
Meter Charge- CMWD Residential	65,005
Meter Charge- OJAI Residential	55,954
Meter Charge- CMWD Commercial	17,648
Meter Charge- OJAI Commercial	25,495
Meter Charge- CMWD Industrial	1,156
Meter Charge- OJAI Industrial	49
Meter Charge- CMWD Ag	101,133
Meter Charge- CMWD Ag Residential	150,182
Meter Charge- OJAI Ag Residential	2,577
Meter Charge- CMWD Interdepartmental	2,913
Meter Charge- CMWD Resale	136,144
Meter Charge- CMWD Other	5,691
Meter Charge- OJAI Other	5,230
Meter Chg-CMWD Adjud Multi Res	48
Meter Chg-Ojai Adjud Multi Res	363
Meter Charge- CMWD Ag Multi Residential	4,928
Total Revenue	574,516
Expenses	
Other Professional Fees	574,266
Bank Fees	250
Total Expenses	574,516
Net assets, end of year	-

The City of Ventura initiated a water rights adjudication of four groundwater basins within the Ventura River watershed. A pass through fee called "Adjudication Charge" was passed through a proposition 218 process for the expected costs associated with the lawsuit.



Casitas Municipal Water District
Proposed Capital Projects
Proposed for 2023 / 2024
Manager Recommended

	Amount	Funding Source	Total
33-Garage & Safety			
Unit E01 - 2021 Ford F150 4x4	5,459	Water Rates/ Reserves	
Unit E03 - 2022 Ford F250 4x2 Utility	8,117	Water Rates/ Reserves	
Unit E04 - 2022 Ford F250 4x4 Utility	8,673	Water Rates/ Reserves	
Unit E05 - 2022 Ford F350 4x4 Utility	13,276	Water Rates/ Reserves	
Unit E06 - 2022 Ford F350 4x4 Utility	13,258	Water Rates/ Reserves	
Unit E07 - 2022 Ford F-350 4x4 Utility	17,196	Water Rates/ Reserves	
Unit E08 - 2022 Chevy Silverado 2500HD 4x4 Utility	9,419	Water Rates/ Reserves	
Unit E09 - 2022 Chevy Silverado 2500 HD 4x2 Utility	8,890	Water Rates/ Reserves	
Unit E10 - 2022 Chevy Silverado 2500 HD 4x2 Utility	8,890	Water Rates/ Reserves	
Unit E11 - 2022 Chevy Silverado 2500HD 4x4 Utility	9,419	Water Rates/ Reserves	
Unit #119 - JD 5100M Utility Tractor - Dept 55	22,681	Water Rates/ Reserves	
Unit #122 - Cat 420F Backhoe - Dept 53	30,832	Water Rates/ Reserves	
Unit #139 - 2022 Cat Mini Excavator 305-07CR - Dept 53	23,076	Water Rates/ Reserves	
Unit #90 - 2023 Freightliner M2106 - Dept 53	28,196	Water Rates/ Reserves	
Unit # 19 - Replacement - NEW ADDED VEHICLE	8,700	Water Rates/ Reserves	
Unit #35 - Replacement - NEW ADDED VEHICLE	9,410	Water Rates/ Reserves	
Unit #12 - Replacement - NEW ADDED VEHICLE	22,690	Water Rates/ Reserves	
Diesel Tank	7,500	Water Rates/ Reserves	
Master Lock Replacement	15,000	Water Rates/ Reserves	
Total Capital Projects Department - 33			270,683
40- Engineering CMWD Projects			
902/903 Robles Forebay Restoration and Timber Cutoff Wall*	1,000,000	FEMA Grant	
616 Facility Paving	100,000	Water Rates/ Reserves	
TBD5 MWWFP Piping Improvements	60,000	Water Rates/ Reserves	
561 Casitas Dam Hollow Jet Valve	250,000	Water Rates/ Reserves	
205 Robles Canal Maintenance	104,000	Water Rates/ Reserves	
TBD7 Garden System Modifications	50,000	Water Rates/ Reserves	
671 Matilija Conduit*	200,000	FEMA Grant	
TBD8 Robles Canal Access Road Paving*	300,000	FEMA Grant	
554 Emergency Generators at Rincon, Ave 1 and Ave 2 PP*	250,000	FEMA Grant 75%	
267 Robles Diversion Fish Passage Improvements	300,000	Water Rates/ Reserves	
527 Ventura-Santa Barbara Counties Intertie**	5,000,000	Grants	
628 Fortress Tank Site Stability	50,000	Water Rates/ Reserves	
Total Capital CMWD Projects			7,664,000
40- Engineering CFD 2013-1 Projects Funding from Bond Proceeds			
423 West and East Ojai Avenue	968,655	CFD 2013-1	
428 Mutual Wellfield Piping Improvements - Phase 1	300,000	CFD 2013-1	
Total Capital CFD 2013-1 Projects			1,268,655
Total Capital Projects Department - 40			8,932,655
42 - Water Quality - Laboratory			
Platform Work Boat & Trailer	101,182	Water Rates/ Reserves	
Laboratory Incubator	5,726	Water Rates/ Reserves	
Reservoir Mixer Replacement Program	41,042	Water Rates/ Reserves	
Quanti-Tray Sealer Plus	5,675	Water Rates/ Reserves	
DBP Reduction by Converting Fat Pipe to Chloramines	280,500	Water Rates/ Reserves	
Laboratory Renovation Continued	5,000	Water Rates/ Reserves	
Backup Power at Panel for Laboratory	12,000	Water Rates/ Reserves	
Total Capital Projects Department - 42			451,125
50 - Utilities Maintenance			
Meter Replacements	90,400	Water Rates/ Reserves	
Total Capital Projects Department - 55			90,400

52 - Electrical Mechanical		
Mira Monte Well Electrical Upgrade	9,800	Water Rates/ Reserves
Rosemount Level Sensors (3)	5,600	Water Rates/ Reserves
Rewind /Rehab 150HP Motor (San Antonio Boosters)	16,000	Water Rates/ Reserves
Rincon PP Overhead Structure (Unit#3)	14,200	Water Rates/ Reserves
Fairview Pump Plant Restoration	18,000	Water Rates/ Reserves
San Antonio MCC Breaker	19,500	Water Rates/ Reserves
Fairview #3 200 HP Motor rehab	22,500	Water Rates/ Reserves
Total Capital Projects Department - 52		105,600

53 - Pipeline		
Rincon Regulator Vault Improvement (Carryover)	25,000	Water Rates/ Reserves
Vault Painting and Rehab Program (Carryover)	55,000	Water Rates/ Reserves
Vertical Mast Light Tower (tow behind)	22,000	Water Rates/ Reserves
Lower Rincon Main Crossing Replacements (2)	30,000	Water Rates/ Reserves
Matilija Conduit Abandonment Ojala Improvements	40,000	Water Rates/ Reserves
Total Capital Projects Department - 53		172,000

54 - Water Treatment		
Filter Media Cleaning & Manifold Rehab	123,050	Water Rates/ Reserves
Replacement Pumps (Sludge Pump and Backwash Mix Pump)	11,200	Water Rates/ Reserves
Dam Intake Screen Maintenance	60,000	Water Rates/ Reserves
Facility Paving Restoration Marion Walker Treatment Plant	48,000	Water Rates/ Reserves
Sludge Bed #3 Rehab	9,500	Water Rates/ Reserves
Mutual 7 Awning (sound mitigation)	17,000	Water Rates/ Reserves
Total Capital Projects Department - 54		268,750

62/63/64/65 - Recreation		
Main Road improvement	70,000	Grant 50/50 matching
Campground Improvement Project	30,000	Grant 50/50 matching
Fox Improvement Project	140,000	Rates/ Reserves
Restroom Refurbishment	5,000	Rates/ Reserves
Unit #141 - 2022 Kubota MX5400HSTC	10,125	Rates/ Reserves
Reservation Software	25,000	Rates/ Reserves
Unit E02 - 2022 Chevy Traverse	6,807	Rates/ Reserves
Total Capital Projects Department - 62/63/64/65		286,932

Total Capital Projects / Budget 2023 / 2024

10,578,145

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Credit Card Processor and Customer Portal Discussion**
Date: April 14, 2023

RECOMMENDATION:

The Finance Committee provide direction to staff.

BACKGROUND:

Incode is the current accounting software the District utilizes. Customers can pay their bill with cash, credit card, check, or bank auto draft. Incode provides an online payment portal (municipalonlinepayments.com/casitasmwdca) for customers to view their current bill and make a payment. This online payment portal is directly linked to the accounting software and payments are automatically posted in real time to the customer account.

If customers pay using a Visa, Mastercard, or American Express through the payment portal they are charged a \$1.25 fee that goes directly to Incode. If a customer calls the District and staff process a Visa, Mastercard, or American Express payment there is no \$1.25 fee as the payment is not processed through the online payment portal.

Global Payments is the Incode preferred credit card processor and has been used by the district since 2019. In fall of 2022 the District started offering customers the ability to sign and pay through a bank auto draft.

In calendar year 2022 the District processed the below payments. Checks make up 56% of the sales processed by the District, followed by 28% with payments made on the payment portal, and 9% processed over the phone.

	Payments over the phone	Payments Online	Total Credit
Sales	5,558	16,843	22,401
Volume	\$1,280,977	\$2,897,961	\$4,178,938
Fees	\$34,101	\$78,736	\$112,837

Cash	Checks	Auto draft (started Sept)	Total
581	34,071	3,463	60,516
\$230,434	\$7,995,127	\$550,206	12,954,706
\$0	\$0	\$0	112,837

% of Sales	9%	28%
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1%	56%	6%
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Credit Card fees continue to increase year over year. FY19-20 total fees were \$57,195, FY20-21 \$101,879, and FY21-22 \$135,078.

DISCUSSION:

Staff have researched possible solutions for the online payment portal, credit card processors with more competitive rates, and additional payment options for customers.

Below is a summary of possible options and the impact that it would have on the District and customer experience.

Current Incode System

Keep the current credit card processor (Global Payments) and add additional payment options for customers.

Online payments would still be offered and there would still be a \$1.25 fee charged to either the customer or absorbed by the District. There would be no change to credit card processing fees as the rates were just reviewed in the fall.

Additional payment options offered would include Interactive Voice Response (IVR) and pay by text.

IVR would replace the need for staff to manually process credit card payments over the phone. IVR is an automated system that allows customers to enter their account and payment information. IVR would integrate with our current phone system and customers would either be transferred or select that extension when calling. The transaction would post directly to customer account in real time.

Using IVR would cost the District \$1.25 per transaction plus applicable credit card processing fees however, there would be staff time savings. Staff have estimated payment processing typically take 1-5 minutes per call.

Pay by text would also be offered to customers. Customers would be able to sign up for this option and pay their bill by responding to the text. The transaction would post directly to customer account in real time. This would also cost the District \$1.25 per transaction plus applicable credit card processing fees.

There would be no impact on customers.

Using calendar year 2022 data, below is summary of our total fees if we were to offer IVR and pay by text.

Current Fees	
Potential IVR Fees	\$6,947.50 (5,558*\$1.25)
Online Fees	\$21,053.75 (16,843*\$1.25)
CC Fees IVR	\$34,101
CC Fees Online	\$78,736
	<hr/>
	\$140,838.09

New Incode Platform

Incode is offering a new credit card payment platform where Global Payments would no longer be needed. Incode currently manages the online payment portal so there would be no impact to customers other than offering new payment options.

Online payments would still be offered and there would still be a \$1.25 fee charged to either the customer or absorbed by the District. Credit card processing fees would still be applicable but at a more competitive rate than what Global Payments currently offers. There would also be an additional per transaction cost plus a .60% per transaction fee.

Additional payment options offered would include Interactive Voice Response (IVR) and pay by text as described in the above section.

Using calendar year 2022 data, below is a comparison of current credit card fees versus the new Incode payment processing platform. The table below assumes the District would absorb all the fees.

Incode New Platform		Current Fees	
Potential IVR Fees	\$6,947.50 (5,558*\$1.25)	Potential IVR Fees	\$6,947.50 (5,558*\$1.25)
Online Fees	\$21,053.75 (16,843*\$1.25)	Online Fees	\$21,053.75 (16,843*\$1.25)
\$.60 per trans	\$13,440.60 (22,401*\$0.60)	CC Fees IVR	\$34,101
.60% per trans	\$25,073.63 (\$4,178,938*.60%)	CC Fees Online	\$78,736
CC Fees	\$41,789.38 (\$4,178,938*1%)		<u>\$140,838.09</u>
Check Readers	\$360.00 Annual Fee		
Check Readers	<u>\$1,058.00</u> One time fee		
	\$109,722.86		

Paymentus

Paymentus would offer everything we currently have plus IVR and pay by text as described above. There would be no \$1.25 fee charged to the customer or absorbed by the District. Paymentus offers \$1.75 per transaction fee which includes the processing fees. The only caveat to this is if a customer uses a high value earning credit card (Platinum American Express, Chase Sapphire Preferred we would be charged a 2.85% processing fee.

One additional service that is offered by Paymentus would be an application called check interception. Currently when a customer issues a bill pay through their bank account it goes to a third party and a check is physically printed on their behalf and mailed to the District. Check interception is a process where when a customer issues the bill pay the check is literally intercepted and deposited into our bank account instead of being routed to a 3rd party. The only caveat to this is the smaller banking institutions may not have check integration

capabilities. All intercepted checks would cost \$0.10 however, this would significantly reduce staff time as 56% of sales are made with a check.

Paymentus would have the most impact on customers as a new account would need to be created on the new platform. Essentially municipalonlinepayments.com would be replaced with a new link for customers to sign up and either view or pay their bills.

Since Paymentus is not integrated with Incode, this would require staff to import files daily to post to customer accounts. Customer accounts would not be updated in real time however, if there is a question regarding a payment made that day staff would have real time access to the credit card portal.

Using calendar year 2022 data, below is a comparison of current credit card fees versus Paymentus and assumes the District would absorb all the fees.

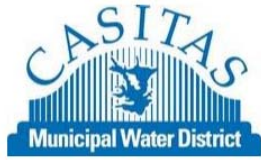
Paymentus		Current Fees	
CC Fees	\$29,475.25 (16,843*\$1.75)	Potential IVR Fees	\$6,947.50 (5,558*\$1.25)
Addtl CC Fees	\$8,259.19 (10% of sales @ 2.85%)	Online Fees	\$21,053.75 (16,843*\$1.25)
CC Fees IVR	\$9,726.50 (5,558*\$1.25)	CC Fees IVR	\$34,101
Addtl CC Fees IVR	\$3,650.79 (10% of sales @ 2.85%)	CC Fees Online	<u>\$78,736</u>
Check Interception	\$1,703.50 (50% of checks)		\$140,838.09
Bill Integration	\$3,720.00 One time Fee		
Bill Integration	\$2,000.00 Annual Fee		
Check Readers	\$360.00 Annual Fee		
Check Readers	\$1,058.00 One time fee		
Printer Integration	\$1,100.00 Annual Fee		
Printer Integration	<u>\$500.00 One time fee</u>		
	\$61,553.23		

It would take 90-120 days to implement any of the above changes. Paymentus may take longer as there would need to be customer notifications however, outreach material is available to be sent out.

CONCLUSION:

Although there would be an impact on customers and additional work for the Administrative department, staff is recommending Paymentus. Paymentus is the most competitive rate structure wise compared to what is currently in place. There will be savings in staff processing time when it comes to checks and no longer accepting credit card payments over the phone. Check interception will also help with cash flow by receiving funds earlier. Additionally, having IVR will lower the risk of possible fraud issues as staff will no longer be collecting customer credit card information.

Alternatively the District doesn't have to switch to a different credit card processor or offer additional payment options for customers.



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, February 28th, 2023**

% of the Year Completed: 66.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	156,359	5,094,582	6,856,089
Water Standby	5,783,364	472,754	3,779,169	3,795,542
Water Delinquency & Penalties	101,295	16,423	509,757	725,093
Water Other	16,930	525	16,260	9,525
Recreation- Operations	4,185,489	263,183	2,191,421	2,249,310
Recreation- Water Park	801,350	1,320	348,090	540
Miscellaneous Operational	44,040	250	2,501	104,336
Subtotal Operating Revenue (d)	20,768,391	910,814	11,941,780	13,740,435
Miscellaneous Non-Operational	743,911	82,249	465,693	235,638
Grants/ Reimbursements	850,000	19,923	29,239	425,334
Taxes & Assessments	6,830,685	-	4,327,091	3,911,454
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	102,171	4,822,024	4,572,426
Total Revenue (d+e)	29,192,987	1,012,985	16,763,803	18,312,860

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	4,741,341	51.80%	51.80%
-	2,004,195	65.35%	65.35%
-	(408,462)	503.24%	503.24%
-	670	96.04%	96.04%
-	1,994,068	52.36%	52.36%
-	453,260	43.44%	43.44%
-	41,539	5.68%	5.68%
-	8,826,611	57.50%	57.50%
-	278,218	62.60%	62.60%
-	820,761	3.44%	3.44%
-	2,503,594	63.35%	63.35%
-	-	0.00%	0.00%
-	3,602,572	57.24%	57.24%
-	12,429,184	57.42%	57.42%

Expenses

Administration	1,190,106	114,938	1,098,179	1,014,689
Board of Directors	251,492	11,581	76,606	86,765
District Maintenance	677,303	55,456	376,810	395,370
Electrical Mechanical	3,196,280	187,375	2,101,132	1,352,449
Engineering	1,436,349	77,876	916,349	873,488
Fisheries	624,151	46,956	339,621	349,951
General O&M	604,746	46,447	412,115	-
Human Resources	546,993	22,289	453,430	425,793
Information Technology	428,239	33,073	261,451	245,254
Management	1,663,455	104,637	758,573	703,591
Pipeline	1,735,866	98,593	953,484	1,007,629
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	300,656	2,646,034	2,270,851
Retirees	352,760	27,772	223,304	281,597
Safety / Garage	273,169	18,010	196,119	176,561
Utilities Maintenance	888,866	60,672	627,660	678,023
Water Conservation - P/R	757,637	42,671	403,721	421,747
Water Quality- Lab	913,535	53,505	515,879	471,598
Water Treatment	2,094,999	143,491	1,489,188	1,346,887
Total Operating Expenses (f)	22,553,013	1,445,996	13,849,653	12,102,243
Net, Operating gain/(loss) (d-f)	(1,784,622)	(535,182)	(1,907,874)	1,638,192
Net, total gain/(loss) (d+e-f)	6,639,974	(433,011)	2,914,150	6,210,617

24,312	67,616	92.28%	94.32%
-	174,886	30.46%	30.46%
8,444	292,049	55.63%	56.88%
70,999	1,024,149	65.74%	67.96%
75,167	444,833	63.80%	69.03%
-	284,530	54.41%	54.41%
-	192,631	68.15%	68.15%
-	93,563	82.89%	82.89%
11,996	154,792	61.05%	63.85%
7,450	897,432	45.60%	46.05%
74,225	708,157	54.93%	59.20%
24,544	2,246,489	53.81%	54.31%
-	129,456	63.30%	63.30%
158	76,893	71.79%	71.85%
1,321	259,885	70.61%	70.76%
581	353,335	53.29%	53.36%
45,038	352,618	56.47%	61.40%
198,778	407,033	71.08%	80.57%
543,012	8,160,347	61.41%	63.82%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,807,933	1,143,531	2,328,546	2,343,689
Mira Monte	-	-	0	28
USBR- Dam Safety Loan	77,228	-	77,228	-
State Water Project	1,135,687	84,089	1,033,918	894,910
Total Debt Service	4,020,848	1,227,620	3,439,692	3,238,627

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	479,387	82.93%	82.93%
-	(0)	0.00%	0.00%
-	(0)	100.00%	100.00%
-	101,769	91.04%	91.04%
-	581,156	85.55%	85.55%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	43,500	-	12,000	9,399
Electrical Mechanical	273,200	8,865	106,288	23,185
Engineering	3,580,000	453,898	1,890,515	1,625,149
Engineering- CFD	6,350,000	211,194	2,302,005	2,124,365
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	208,500	-	972	13,943
Recreation - Operations / Maint. / PR / Water Pk	112,500	10,125	203,947	193,481
Recreation - Aquatic Play Structure	-	79,217	1,424,879	-
Retirees	-	-	-	-
Safety / Garage	252,708	-	68,072	51,330
Utilities Maintenance	196,075	-	101,540	79,683
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	-	48,940	25,762
Water Treatment	222,200	-	219,548	132,704
Total Capital	11,363,255	763,298	6,378,707	4,279,000

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	31,500	27.59%	27.59%
183,561	(16,648)	38.90%	106.09%
3,336,533	(1,647,048)	52.81%	146.01%
3,067,120	980,876	36.25%	84.55%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	207,528	0.47%	0.47%
2,830	(94,277)	181.29%	183.80%
1,311,256	(2,736,135)	0.00%	0.00%
-	-	0.00%	0.00%
-	184,636	26.94%	26.94%
11,416	83,119	51.79%	57.61%
-	-	0.00%	0.00%
-	75,632	39.29%	39.29%
3,566	(915)	98.81%	100.41%
7,916,282	(2,931,733)	56.13%	125.80%

Camp Chaffee Temporary Pump Station (8/10)	105,000
Grant App. Services 2022 Urban Drought Communities- Interconnect Project (10/12)	34,260
Grant App. Services 2022 Urban Drought Communities- VRBO (10/12)	13,500
Dam Intake Structure Anodes Replacement (10/26)	48,000
Pipeline Yard Paving (2/23)	65,000
Eng. Manager Promotion (3/22)	5,950
Water Rate Study Consultant (4/12)	98,775
LCRA Aquatic Play Structure (4/12)	150,000
Board Approved unbudgeted items	520,485
Net assets, End of year	
(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items)	(9,264,614) (2,423,928) (6,904,249) (1,307,010)

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	6,943,304
U.S Bank Investments	9,912,550	10,583,845
U.S Bank Money Market Account	986,964	35,928
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	3,276,133
Total Reserves	25,112,056	20,842,765

February Summary

- Revenue compared to budget is significantly lower due to decreases in consumption mainly attributable to weather.
- Operating expenses increase year over year primarily due to the cost of chemicals and power purchased for pumping.
- Majority of the capital expenses relating to CFD 2013-1 include the West and East Ojai Ave Pipeline replacement project and mutual well #7.
- The Engineering capital expense line item include approx. \$258k in damages sustained from the January 2023 storm. The rest of Engineering capital expenses relate to the Ventura- Santa Barbara County intertie project, District paving, and the Rincon generator project.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	9,835,923	156,358.68	5,094,581.55	6,856,089.03	0.00	4,741,341.45	51.80
WATER SERVICES	16,930	525.00	16,260.00	9,525.00	0.00	670.00	96.04
WATER STANDBY	5,783,364	472,754.15	3,779,168.64	3,795,541.85	0.00	2,004,195.36	65.35
WATER DELINQUENCY	101,295	16,423.08	509,757.21	725,093.34	0.00	(408,462.21)	503.24
WATER REVENUE OTHER	461,888	82,248.75	321,401.13	54,689.60	0.00	140,486.87	69.58
CAPITAL FACILITIES	44,040	250.00	2,084.74	103,390.31	0.00	41,955.26	4.73
INTEREST	282,023	0.00	145,456.51	182,787.85	0.00	136,566.49	51.58
TAXES & ASSESSMENTS	2,640,736	0.00	1,646,462.65	1,524,166.44	0.00	994,273.35	62.35
OTHER GOVT. AGENCIES	867,481	19,922.72	38,296.02	433,759.20	0.00	829,184.98	4.41
MISCELLANEOUS REVENUES	146,641	0.00	240,543.73	143,064.70	0.00	(93,902.73)	164.04
TOTAL NON DEPARTMENTAL	20,180,321	748,482.38	11,794,012.18	13,828,107.32	0.00	8,386,308.82	58.44
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	254,148.48	2,087,534.84	2,135,387.48	0.00	1,952,518.16	51.67
RECREATION-CONCESSION	145,436	8,998.60	103,753.22	112,781.21	0.00	41,682.78	71.34
RECREATION OTHER	0	35.70	133.25	1,141.01	0.00	(133.25)	0.00
TOTAL RECREATION - OPERATIONS	4,185,489	263,182.78	2,191,421.31	2,249,309.70	0.00	1,994,067.69	52.36
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	9,348	0.00	5,288.17	0.00	0.00	4,059.83	56.57
RECREATION-WATER PARK	792,002	1,320.00	342,801.50	540.00	0.00	449,200.50	43.28
TOTAL RECREATION - WATER PARK	801,350	1,320.00	348,089.67	540.00	0.00	453,260.33	43.44
TOTAL REVENUES	25,167,160	1,012,985.16	14,333,523.16	16,077,957.02	0.00	0.00	56.95

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	352,760	27,772.16	223,303.98	281,596.91	0.00	129,456.20	63.30
TOTAL RETIREES	352,760	27,772.16	223,303.98	281,596.91	0.00	129,456.20	63.30
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	6,970.24	37,247.22	38,851.62	0.00	93,445.98	28.50
Benefits	80,658	4,351.53	34,344.41	45,460.61	0.00	46,313.97	42.58
Services & Supplies	40,140	259.03	5,014.55	2,453.12	0.00	35,125.45	12.49
TOTAL BOARD OF DIRECTORS	251,492	11,580.80	76,606.18	86,765.35	0.00	174,885.40	30.46
<u>MANAGEMENT</u>							
Salaries	701,029	54,560.64	459,192.92	415,199.27	0.00	241,835.58	65.50
Benefits	173,674	27,686.47	146,917.99	130,506.66	0.00	26,755.54	84.59
Services & Supplies	788,753	22,389.70	152,461.65	153,643.38	7,450.00	628,840.85	20.27
Services & Supplies-W.O.	0	0.00	0.00	4,241.55	0.00	0.00	0.00
TOTAL MANAGEMENT	1,663,455	104,636.81	758,572.56	703,590.86	7,450.00	897,431.97	46.05
<u>HUMAN RESOURCES</u>							
Salaries	157,687	12,090.40	103,772.19	99,523.24	0.00	53,914.41	65.81
Benefits	35,836	4,105.14	33,238.81	30,698.02	0.00	2,596.78	92.75
Services & Supplies	353,470	6,093.51	316,418.75	295,571.94	0.00	37,051.25	89.52
TOTAL HUMAN RESOURCES	546,992	22,289.05	453,429.75	425,793.20	0.00	93,562.44	82.90
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	20,138.19	165,271.68	159,522.79	0.00	86,803.52	65.56
Benefits	85,151	9,413.10	70,843.35	64,509.61	0.00	14,307.81	83.20
Services & Supplies	91,013	3,521.22	25,335.79	21,221.68	11,995.87	53,680.84	41.02
TOTAL INFORMATION TECHNOLOGY	428,239	33,072.51	261,450.82	245,254.08	11,995.87	154,792.17	63.85
<u>WATER CONSERVATION</u>							
Salaries	452,684	29,942.00	250,322.44	265,094.13	0.00	202,361.56	55.30
Benefits	147,077	12,117.21	95,923.28	105,426.53	0.00	51,154.17	65.22
Services & Supplies	157,875	611.57	57,474.99	51,226.05	581.00	99,819.01	36.77
TOTAL WATER CONSERVATION	757,636	42,670.78	403,720.71	421,746.71	581.00	353,334.74	53.36
<u>FISHERIES</u>							
Salaries	435,261	26,352.19	225,788.63	232,119.08	0.00	209,472.17	51.87
Benefits	133,818	10,371.31	89,126.59	90,382.72	0.00	44,690.92	66.60
Services & Supplies	55,073	10,232.13	24,705.84	27,448.77	0.00	30,366.66	44.86
TOTAL FISHERIES	624,151	46,955.63	339,621.06	349,950.57	0.00	284,529.75	54.41
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	62,265.52	515,913.96	457,213.40	0.00	281,673.72	64.68
Benefits	271,406	27,679.02	219,645.08	176,021.71	0.00	51,761.25	80.93
Services & Supplies	720,990	24,993.73	439,847.91	372,234.30	24,311.60	256,829.99	64.38
Other Operating Expenses	(522,650)	0.00	0.00	0.00	0.00	(522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	114,938.27	1,175,406.95	1,005,469.41	24,311.60	67,614.96	94.66

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>WAREHOUSE</u>							
Salaries	0	0.00	0.00	5,243.14	0.00	0.00	0.00
Benefits	0	0.00	0.00	1,364.67	0.00	0.00	0.00
Services & Supplies	0	0.00	0.00	2,611.65	0.00	0.00	0.00
TOTAL WAREHOUSE	0	0.00	0.00	9,219.46	0.00	0.00	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	7,869.14	0.00	11,935.52	3.74
Benefits	4,792	99.31	864.29	2,634.83	0.00	3,927.85	18.04
Services & Supplies	47,612	1,884.17	48,892.38	43,291.79	157.52	1,437.90	103.02
Services & Supplies-W.O.	252,708	0.00	68,005.62	49,940.09	0.00	184,702.50	26.91
TOTAL GARAGE	317,511	1,983.48	118,225.50	103,735.85	157.52	199,127.97	37.28
<u>SAFETY</u>							
Salaries	124,584	10,207.84	89,192.41	72,541.92	0.00	35,391.14	71.59
Benefits	46,987	4,638.75	39,231.96	37,158.84	0.00	7,754.89	83.50
Services & Supplies	36,793	1,179.53	17,474.51	13,064.41	0.00	19,317.99	47.49
Services & Supplies-W.O.	0	0.00	66.82	1,390.39	0.00	66.82	0.00
TOTAL SAFETY	208,363	16,026.12	145,965.70	124,155.56	0.00	62,397.20	70.05
<u>ENGINEERING</u>							
Salaries	896,070	46,112.32	517,641.24	409,695.85	0.00	378,428.36	57.77
Benefits	264,775	22,814.75	187,388.14	175,693.37	0.00	77,386.47	70.77
Services & Supplies	275,505	8,949.01	211,319.12	288,098.70	75,167.42	10,982.04	103.99
Salaries - Work Orders	0	21,830.99	55,003.51	133,238.68	0.00	55,003.51	0.00
Benefits - Work Orders	0	2,028.28	5,820.43	33,829.76	0.00	5,820.43	0.00
Services & Supplies-W.O.	9,930,000	547,233.31	3,991,759.79	3,582,445.28	6,403,653.00	465,412.79	104.69
TOTAL ENGINEERING	11,366,349	648,968.66	4,968,932.23	4,623,001.64	6,478,820.42	81,403.94	100.72
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	27,783.83	241,461.40	240,633.48	0.00	131,619.88	64.72
Benefits	157,903	14,848.47	120,846.46	109,244.42	0.00	37,056.20	76.53
Services & Supplies	382,550	10,872.62	153,571.21	121,719.98	45,037.58	183,941.70	51.92
Salaries - Work Orders	0	2,147.34	4,341.01	0.00	0.00	4,341.01	0.00
Benefits - Work Orders	0	159.30	322.83	0.00	0.00	322.83	0.00
Services & Supplies-W.O.	124,572	132.67	49,209.41	25,761.77	0.00	75,362.25	39.50
TOTAL WATER QUALITY - LAB	1,038,106	55,944.23	569,752.32	497,359.65	45,037.58	423,316.19	59.22
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	32,896.89	305,743.45	352,184.38	0.00	118,876.95	72.00
Benefits	187,329	16,557.21	141,834.31	155,830.09	0.00	45,494.74	75.71
Services & Supplies	276,917	11,218.30	180,082.22	170,008.54	1,320.85	95,513.93	65.51
Salaries - Work Orders	0	7,520.44	12,124.93	0.00	0.00	12,124.93	0.00
Benefits - Work Orders	0	820.58	1,298.44	0.00	0.00	1,298.44	0.00
Services & Supplies-W.O.	196,075	218.01	101,912.58	79,683.03	11,415.69	82,746.73	57.80
TOTAL UTILITIES MAINTENANCE	1,084,941	69,231.43	742,995.93	757,706.04	12,736.54	329,208.98	69.66

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: FEBRUARY 28TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

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	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>ELECTRICAL MECHANICAL</u>							
Salaries	630,225	61,371.52	444,773.73	426,271.13	0.00	185,451.46	70.57
Benefits	227,798	20,964.16	168,117.21	184,052.60	0.00	59,680.71	73.80
Services & Supplies	2,338,258	105,038.89	1,488,240.69	742,125.12	70,999.15	779,018.16	66.68
Salaries - Work Orders	0	3,535.84	9,081.51	0.00	0.00	(9,081.51)	0.00
Benefits - Work Orders	0	270.72	695.17	0.00	0.00	(695.17)	0.00
Services & Supplies-W.O.	273,200	7,356.19	101,730.00	23,184.59	183,560.64	(12,090.64)	104.43
TOTAL ELECTRICAL MECHANICAL	3,469,481	198,537.32	2,212,638.31	1,375,633.44	254,559.79	1,002,283.01	71.11
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	16,321.12	367,490.28	447,742.61	0.00	235,135.54	60.98
Benefits	234,080	17,490.24	168,235.93	195,045.58	0.00	65,844.20	71.87
Services & Supplies	899,160	64,781.27	417,758.20	364,841.24	74,224.80	407,176.50	54.72
Salaries - Work Orders	0	56,022.05	73,659.28	0.00	0.00	(73,659.28)	0.00
Benefits - Work Orders	0	5,260.98	6,975.31	0.00	0.00	(6,975.31)	0.00
Services & Supplies-W.O.	208,500	1,526.07	2,727.73	13,942.50	0.00	205,772.27	1.31
TOTAL DIST MAINT - PIPELINE	1,944,365	161,401.73	1,036,846.73	1,021,571.93	74,224.80	833,293.92	57.14
<u>WATER TREATMENT</u>							
Salaries	821,521	67,102.89	579,375.10	554,831.04	0.00	242,146.18	70.52
Benefits	310,778	29,882.08	250,984.11	271,226.08	0.00	59,793.94	80.76
Services & Supplies	962,701	46,506.03	658,828.79	520,830.34	198,777.91	105,093.80	89.08
Salaries - Work Orders	0	398.05	7,612.32	0.00	0.00	(7,612.32)	0.00
Benefits - Work Orders	0	43.18	740.21	0.00	0.00	(740.21)	0.00
Services & Supplies-W.O.	222,200	15.37	219,808.86	132,703.56	3,566.43	(1,175.29)	100.53
TOTAL WATER TREATMENT	2,317,200	143,947.60	1,717,349.39	1,479,591.02	202,344.34	397,506.10	82.85
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	15,846.73	157,435.24	174,563.59	0.00	125,545.56	55.63
Benefits	114,945	8,957.20	83,221.27	84,293.19	0.00	31,723.75	72.40
Services & Supplies	279,377	30,651.58	252,474.13	1,029,737.35	8,444.35	18,458.52	93.39
Salaries - Work Orders	0	8,449.18	11,755.81	0.00	0.00	(11,755.81)	0.00
Benefits - Work Orders	0	646.70	902.26	0.00	0.00	(902.26)	0.00
Services & Supplies-W.O.	43,500	545.48	12,759.66	9,399.43	0.00	30,740.34	29.33
TOTAL OPERATIONS - MAINTENANCE	720,803	65,096.87	518,548.37	1,297,993.56	8,444.35	193,810.10	73.11
<u>GENERAL O&M</u>							
Salaries	446,957	30,556.90	288,304.94	0.00	0.00	158,652.31	64.50
Benefits	145,410	13,991.84	119,115.12	0.00	0.00	26,294.40	81.92
Services & Supplies	12,379	1,898.38	4,695.23	0.00	0.00	7,683.77	37.93
Salaries - Work Orders	0	6,693.34	9,960.77	0.00	0.00	(9,960.77)	0.00
Benefits - Work Orders	0	1,102.20	1,605.78	0.00	0.00	(1,605.78)	0.00
TOTAL GENERAL O&M	604,746	54,242.66	423,681.84	0.00	0.00	181,063.93	70.06
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	99,623.89	816,694.16	766,045.34	0.00	500,017.84	62.03
Benefits	424,911	37,634.98	309,431.57	321,741.23	0.00	115,479.81	72.82
Services & Supplies	286,343	30,437.17	217,194.03	158,519.60	7,002.64	62,145.83	78.30
Other Operating Expenses	522,650	0.00	0.00	0.00	0.00	522,650.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
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11 -GENERAL FUND
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Salaries - Work Orders	0	0.00	0.00	130.48	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	9.98	0.00	0.00	0.00
TOTAL RECREATION - OPERATIONS	2,550,616	167,696.04	1,343,319.76	1,246,446.63	7,002.64	1,200,293.48	52.94
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	47,411.68	367,715.73	312,765.59	0.00	222,233.27	62.33
Benefits	128,700	15,103.32	114,156.58	101,683.93	0.00	14,543.80	88.70
Services & Supplies	482,370	31,248.89	312,489.82	282,062.47	3,052.33	166,827.85	65.41
Services & Supplies-W.O.	112,500	10,124.70	199,733.02	193,340.47	2,830.00	(90,063.02)	180.06
TOTAL RECREATION - MAINTENANCE	1,313,519	103,888.59	994,095.15	889,852.46	5,882.33	313,541.90	76.13
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	42,333.43	0.00	133,186.64	3.30
Benefits	34,944	583.13	5,152.80	14,387.68	0.00	29,791.03	14.75
Services & Supplies	122,800	11,374.73	104,368.33	84,560.71	7,340.78	11,090.89	90.97
TOTAL RECREATION - PUBLIC REL	295,477	11,957.86	114,067.29	141,281.82	7,340.78	174,068.56	41.09
<u>RECREATION - WATER PARK</u>							
Salaries	676,364	18,233.76	251,972.72	101,737.64	0.00	424,390.88	37.25
Benefits	89,128	5,004.78	49,827.87	52,264.52	0.00	39,299.70	55.91
Services & Supplies	104,463	3,999.82	92,484.47	32,749.06	7,148.40	4,829.63	95.38
Services & Supplies-W.O.	0	0.00	4,214.44	0.00	0.00	(4,214.44)	0.00
TOTAL RECREATION - WATER PARK	869,954	27,238.36	398,499.50	186,751.22	7,148.40	464,305.77	46.63
TOTAL EXPENDITURES	33,993,489	2,130,076.96	18,997,030.03	17,274,467.37	7,148,037.96	7,848,420.80	76.91
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	(1,117,091.80)	(4,663,506.87)	(1,196,510.35)	(7,148,037.96)	(7,848,420.80)	133.82

CASITAS MUNICIPAL WATER DISTRICT
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<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,709,438	672,669.50	5,953,355.44	5,555,566.89	0.00	3,756,082.84	61.32
BENEFITS	3,650,546	298,361.54	2,454,889.88	2,427,592.27	0.00	1,195,656.00	67.25
SERVICES & SUPPLIES	9,270,250	474,964.95	5,634,957.21	5,008,066.65	543,012.20	3,092,280.44	66.64
SALARIES-WORK ORDERS	0	106,597.23	183,539.14	133,369.16	0.00 (183,539.14)	0.00
BENEFITS-WORK ORDERS	0	10,331.94	18,360.43	33,839.74	0.00 (18,360.43)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,363,255</u>	<u>567,151.80</u>	<u>4,751,927.93</u>	<u>4,116,032.66</u>	<u>6,605,025.76</u>	<u>6,301.09</u>	<u>99.94</u>
TOTAL EXPENDITURES	33,993,489	2,130,076.96	18,997,030.03	17,274,467.37	7,148,037.96	7,848,420.80	76.91



Consumption Report

Water Sales FY 2022-2023 (Acre-Feet)

Classification	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Month to Date	
													2022/ 2023	2021/ 2022
													Total	Total
AD Ag-Domestic	346	425	398	280	128	21	19	26	-	-	-	-	1,641	1,870
MAD Ag-Domestic Multi	15	15	16	12	7	1	3	1	-	-	-	-	70	76
AG Ag	218	260	237	183	91	8	8	25	-	-	-	-	1,028	1,261
C Commercial	125	120	106	72	46	28	26	28	-	-	-	-	551	572
DI Interdepartmental	22	7	6	3	1	1	1	4	-	-	-	-	46	70
F Fire	0	0	0	0	-	-	0	-	-	-	-	-	0	0
I Industrial	1	1	2	1	1	1	1	1	-	-	-	-	9	12
OT Other	28	32	25	20	15	8	6	6	-	-	-	-	141	147
R Residential	239	226	242	197	131	95	74	81	-	-	-	-	1,284	1,407
RM Residential Multi	33	33	32	26	22	19	15	17	-	-	-	-	198	207
RS - P Resale Pumped	46	57	119	97	67	41	34	1	-	-	-	-	462	546
RS - G Resale Gravity	64	164	174	141	128	132	93	15	-	-	-	-	912	2,472
TE Temporary	3	3	2	1	1	1	0	0	-	-	-	-	13	10
Total	1,141	1,342	1,359	1,034	638	356	281	205	-	-	-	-	6,356	8,650
CMWD	950	1,160	1,160	869	527	277	220	138	-	-	-	-	5,301	7,550
OJAI	191	183	199	165	110	79	60	67	-	-	-	-	1,055	1,100
Total 2021 / 2022	1,666	1,692	1,655	1,098	1,050	492	343	654	700	711	930	1,076	N/A	12,067