

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/97847647252?pwd=NVR0SVIDQ1k1VDNiamlLU2NvUIZYQT09>

Meeting ID: 978 4764 7252 Passcode: 490295

To attend via telephone please call Toll Free
(877) 853-5247 or (888)788-0099
Meeting ID: 978 4764 7252# Passcode: 490295#

June 16, 2023

10:00 a.m.

Agenda

1. Roll call
2. Public comments
3. Board/Management comments
4. Review of Cost Sharing Request for Rehabilitation of the Fairview Reservoir Site Access Road (unbudgeted project).
5. Review of the draft Casitas MWD Fiscal Year 2023-2024 Budget.
6. Review of Financial Statements for April 2023.
7. Review of Consumption Report for April 2023.
8. Proposition 4 Establishment of Appropriations Limit for 2023/2024.
9. Annual Investment Policy Review.

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: **Review of Cost Sharing Request for Rehabilitation of the Fairview Reservoir Site Access Road (unbudgeted project)**
Date: June 12, 2023

RECOMMENDATION:

Finance Committee recommend the Board of Directors approve a sharing of cost for rehabilitation of the Fairview Reservoir Access Road in the amount of \$68,747.

BACKGROUND:

In April of 2023, District staff was contacted by Steve Barnard of Barnard Properties, LLC regarding cost sharing of the rehabilitation of the access road for Casitas' Fairview Reservoir Site access road.

The project involves rebuilding of the road that passes through the Barnard property orchards and includes both an upper and lower road rehabilitation in the amount of \$171,868.

Barnard Properties, LLC has requested a cost share of 50% of this cost or \$85,934.

While Casitas owns an easement for this access road, the easement agreement does not currently have a provision for road maintenance.

DISCUSSION:

This access road provides necessary access for Casitas staff to the Fairview Reservoirs in order to conduct maintenance, water quality testing, and other tasks related to the operation of the drinking water system.

The access road is in a poor condition due to years of use which has been exacerbated by this year's storm activity (pictures attached).

The project involves the rehabilitation of approximately 38,400 square-feet of paved surface.

Staff has reviewed this cost and believes it is in line with what the District's recent cost expectations expects for its paving projects.

In the absence of a road maintenance agreement, State law requires the users of a private road to share in its maintenances costs in proportion to their use:

Appendix E - California Civil Code Section 845

§845 Private Easement Maintenance by Owner of Easement or Land Easement Attached to - Apportionment of Cost - Actions

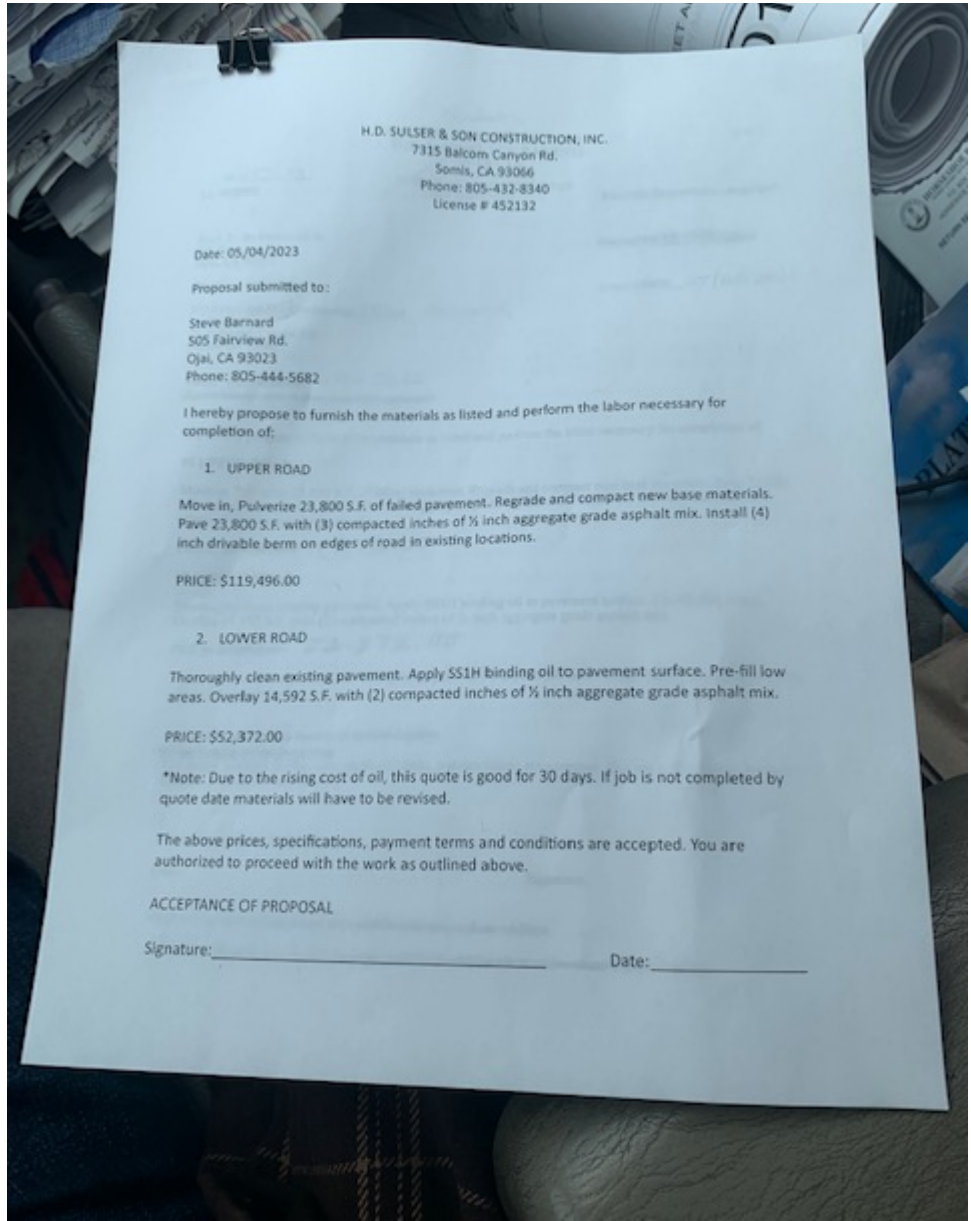
(a) The owner of any easement in the nature of a private right-of-way, or of any land to which any such easement is attached, shall maintain it in repair.

(b) If the easement is owned by more than one person, or is attached to parcels of land under different ownership, the cost of maintaining it in repair shall be shared by each owner of the easement or the owners of the parcels of land, as the case may be, pursuant to the terms of any agreement entered into by the parties for that purpose. If any owner who is a party to the agreement refuses to perform or fails after demand in writing to pay the owner's proportion of the cost, an action for specific performance or contribution may be brought against that owner in a court of competent jurisdiction by the other owners, either jointly or severally.

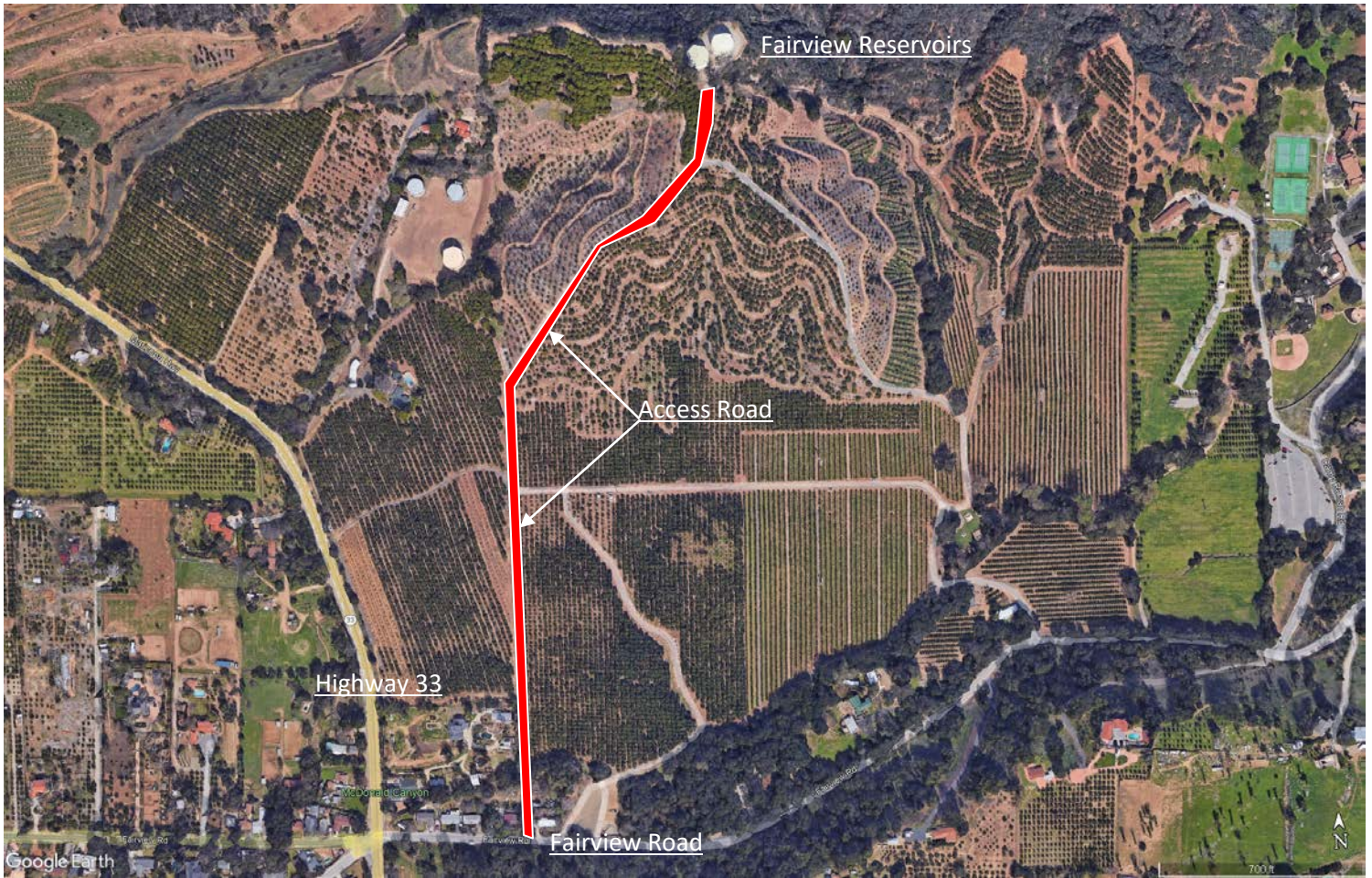
(c) In the absence of an agreement, the cost shall be shared proportionately to the use made of the easement by each owner.

Due to the value to the District of the use of this road and a cost that appears commensurate with the project's scope and the District's proportional use (40%), staff recommends that the District share in the amount not to exceed \$68,747.

Written Estimate of Access Road Rehabilitation Costs provided to Barnard



Map of Fairview Reservoirs Access Road



Failed Pavement in Upper Road Section



Failed Pavement/Patches in Lower Road Section

Apr 26, 2023 at 1:49:48 PM





Casitas Municipal Water District
Proposed Revenue FY2023-2024
 Manager Recommended

AF- Total 11,236
 FY2023-24
 Budget

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	5,081
11-4-00-4001-00	Water Sales - Residential Pumped	706,350
11-4-00-4001-85	Water Sales - Residential Pumped- Ojai	791,886
11-4-00-4004-00	Water Sales - Multi Res Pump	149,133
11-4-00-4004-85	Water Sales - Res Pump	66,092
11-4-00-4010-00	Water Sales - Commercial Gravity	806
11-4-00-4011-00	Water Sales - Commercial Pumped	595,431
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	305,089
11-4-00-4021-00	Water Sales - Industrial Pumped	17,978
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	3,969
11-4-00-4030-00	Water Sales - Resale Gravity	1,519,171
11-4-00-4031-00	Water Sales - Resale Pumped	572,469
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	22,268
11-4-00-4041-00	Water Sales - Other- Gravity	5,326
11-4-00-4042-00	Water Sales - Other- Pumped	138,171
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	82,865
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	24,972
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,007,862
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	46,613
11-4-00-4062-00	Water Sales - Ag Dom Mult - Gr	17,714
11-4-00-4063-00	Water Sales - Ag Dom Multi - Pu	47,698
11-4-00-4070-00	Water Sales - Agricultural - Gravity	28,267
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,523,105
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	159,078
11-4-00-4082-00	Water Sales - CMWD - Pumped	-
Total		8,837,394
Water Service Charge		
11-4-00-4150-00	Meter Chg - CMWD Residential	2,097,517
11-4-00-4150-85	Meter Chg - OJAI Residential	1,806,148
11-4-00-4151-00	Meter Chg - CMWD Commercial	180,645
11-4-00-4151-85	Meter Chg - OJAI Commercial	260,880
11-4-00-4152-00	Meter Chg - CMWD Industrial	58,150
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,498
11-4-00-4153-00	Meter Chg - CMWD Agriculture	295,505
11-4-00-4154-00	Meter Chg - CMWD Institutional	70,510
11-4-00-4154-85	Meter Chg - OJAI Institutional	63,249
11-4-00-4155-00	Meter Chg - CMWD Temporary	21,797
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	573,323
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	9,646
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	34,768
11-4-00-4158-00	Meter Chg - CMWD Resale	601,705
11-4-00-4159-00	Meter Chg - Fire Service	30,974
11-4-00-4160-00	Meter Chg - CMWD Multi Res	1,563
11-4-00-4160-85	Meter Chg - OJAI Multi Res	11,726
11-4-00-4162-85	Meter Chg-Ojai Comm Mult	-
Total		6,120,604
Water Delinquency		
11-4-00-4350-00	Hang Tag Fee	4,600
11-4-00-4351-00	Turn Off Fee	6,680
11-4-00-4352-00	Turn On Fee	6,680
11-4-00-4353-00	Late Fee - Residential	59,891
11-4-00-4357-00	Late Fee - Business	10,631
11-4-00-4361-00	Late Fee - Industrial	788
11-4-00-4365-00	Late Fee - Resale	-
11-4-00-4369-00	Late Fee - Other	4,311
11-4-00-4377-00	Late Fee - Agriculture Domestic	7,521
11-4-00-4381-00	Late Fee - Agriculture	5,515
11-4-00-4383-00	Late Fee - Multi Res	6,926
11-4-00-4395-00	N.S.F. - Returned Check Fee	465
Total		114,008

Water Services- Other		
11-4-00-4090-00	Capital Facilities Charge	44,040
11-4-00-4093-00	Meter Tests & Installations	17,625
11-4-00-4400-00	Flexible Storage	4,472
11-4-00-4420-00	Miscellaneous Revenue - Other	50,000
11-4-00-4425-00	Sale of Fixed Assets	5,000
11-4-00-4440-00	Administration Fee	15,000
11-4-00-4415-00	Application Processing Fee	15,000
11-4-00-4450-00	SWP - Sale of Water	1,375,000
Total		1,526,137

Taxes & Assessments		
11-4-00-4200-00	1 % - Secured Current General	2,880,424
11-4-00-4235-00	RDA - Pass Through	342,373
11-4-00-4315-00	State - Homeowners Property Tax Relief	16,850
29-4-00-4010-00	Bonded Debt	1,167,681
75-4-00-4010-00	CFD 2013-1 - Tax Secured	2,950,230
Total		7,357,558

Interest		
11-4-00-4115-00	Interest on Time Deposits and Investments	246,677
Total		246,677

Other Governmental Agencies		
11-4-00-4300-00	Federal Disaster Assistance	1,406,250
11-4-00-4305-00	Grant Revenue - Federal	2,187,500
Total		3,593,750

Recreation- Operations		
11-4-62-4500-00	Animal Permit	20,073
11-4-62-4510-00	Boat Fees - Annual	35,525
11-4-62-4515-00	Boat Fees - Daily	11,685
11-4-62-4525-00	Boat Inspection Fees - Quagga	3,240
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
11-4-62-4555-00	Commercials - Recreation	-
11-4-62-4570-00	Events - Recreation	39,861
11-4-62-4571-00	Events - Movie Night	2,130
11-4-62-4575-00	Event Reimbursement - Recreation	5,500
11-4-62-4590-00	Grants - Recreation	100,000
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	3,600
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	25
11-4-62-4610-00	Miscellaneous Revenue	2,031
11-4-62-4625-00	Reservations	449,470
11-4-62-4630-00	Shower Facility Fees	44,381
11-4-62-4632-00	Snow Bird Pumping	-
11-4-62-4635-00	Trailer Storage Fees	330,000
11-4-62-4640-00	Vehicle Fees - Daily	503,175
11-4-62-4645-00	Violation Ordinance Fees	2,840
11-4-62-4650-00	Visitor Cards	227,040
11-4-62-4705-00	Boat Rental - Concession	76,951
11-4-62-4720-00	Park Store - Recreation	73,875
11-4-62-4725-00	Cafe - Concession	39,631
Total		4,853,824

Recreation- Water Park		
11-4-65-4810-00	Water Park - Group Pass Discount	7,182
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
11-4-65-4845-00	Water Park - Season Pass Fee	37,500
11-4-65-4850-00	Water Park - Shade Rental Fee	7,200
11-4-65-4860-00	Water Park - Single Splash Fee	1,258,215
11-4-65-4870-00	Water Park - Water Fitness - Fee	1,284
11-4-65-4740-00	Water Park Snack Bar	7,125
Total		1,325,226

Adjudication		
12-4-00-4160-00	Meter Chg- CMWD Adjud Resident	65,005
12-4-00-4160-85	Meter Chg- OJAI Adjud Resident	55,954
12-4-00-4161-00	Meter Chg- CMWD Adjud Comm	17,648
12-4-00-4161-85	Meter Chg- OJAI Adjud Comm	25,495
12-4-00-4162-00	Meter Chg- CMWD Adjud Indust	1,156
12-4-00-4162-85	Meter Chg- OJAI Adjud Indust	49
12-4-00-4163-00	Meter Chg- CMWD Adjud Ag	101,133
12-4-00-4164-00	Meter Chg- CMWD Adjud Ag Resid	150,182
12-4-00-4164-85	Meter Chg- OJAI Adjud Ag Resid	2,577
12-4-00-4165-00	Meter Chg- CMWD Adjud Interdep	2,913
12-4-00-4166-00	Meter Chg- CMWD Adjud Resale	136,144
12-4-00-4167-00	Meter Chg- CMWD Adjud Other	5,691
12-4-00-4167-85	Meter Chg- OJAI Adjud Other	5,230
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
Total		574,516

Total Revenue 34,549,694

-

General Fund Operational Funds 16,598,143

General Fund Other 7,080,074

Recreation 6,179,050

Adjudication 574,516

Debt Service 2,950,230

State Water Project 1,167,681



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>
	<i>11,236 AF- Total</i>	<i>12,500 AF- Total</i>
Total Revenue	34,549,694	29,770,283
Expenses		
Administration/ Warehouse	1,281,181	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	189,758	251,492
District Maintenance	719,123	677,303
Electrical Mechanical	3,025,249	3,196,281
Engineering	1,571,741	1,436,349
Fisheries	707,807	624,151
General O&M	736,536	604,746
Human Resources	594,325	546,992
Information Technology	466,788	428,239
Management	1,394,722	1,663,455
Pipeline	1,797,705	1,735,865
Recreation - Operations & Water Park	5,508,467	4,917,066
Recreation: Debt Service	326,376	-
Retirees	367,987	352,760
Safety / Garage	271,096	273,166
Utilities Maintenance	945,830	888,866
Water Conservation - Public/ Relations	745,634	757,636
Water Quality, Lab	1,016,000	913,534
Water Treatment	2,514,242	2,095,000
Adjudication	574,516	577,296
Total Expenses	<u>28,860,282</u>	<u>27,151,149</u>
Net	<u>5,689,412</u>	<u>2,619,134</u>
Capital		
District Maintenance	-	43,500
Electrical Mechanical	105,600	273,200
Engineering	7,464,000	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>10,378,145</u>	<u>11,363,255</u>
Net assets, end of year	<u>(4,688,733)</u>	<u>(8,744,121)</u>
Contribution from Variation of Water Sales Reserve	714,100	-
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	2,612,228	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	8,837,394					
Water Service Charge	6,120,604					
Water Service Other	1,526,137					
Recreation Operations		4,853,824				
Recreation Water Park		1,325,226				
Taxes& Assessments	3,239,647		1,167,681	2,950,230		
Total Revenue	23,678,217	6,179,050	1,167,681	2,950,230	574,516	34,549,694
Debt Service	77,228	326,376		2,811,238		
Legal	228,000					
Materials & Supplies	2,531,179	552,258				
Services/ Fees	1,014,813	139,025	3,853	30,052		
Outside Contracts	1,706,134	172,000	1,163,828	19,000	574,516	
Overhead	(542,739)	542,739				
Salaries & Benefits	11,303,355	3,704,694				
Utilities	2,104,982	397,750				
Total Expenses	18,422,952	5,834,842	1,167,681	2,860,290	574,516	28,860,282
Capital*						
Electrical Mechanical	105,600					
Engineering	7,464,000					
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	10,091,213	286,932	-	-	-	10,378,145
Total	(4,835,949)	57,276	(0)	89,941	-	(4,688,733)

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

Revenue Notes:

- 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 \$1.375 million in State Water Project water sales due to 100% allocation.

Expense Notes:

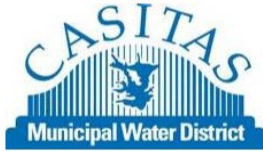
- Debt service payments include Safety of the Dam Loan with the Bureau of Reclamation, Ojai CFD 2013-1, and LCRA aquatic play structure.
- Materials & Supplies Include the below:
 - Water Treatment Supplies (Liquid Oxygen, Chlorine 300% inc. etc.): \$744k
 - Pipeline General Supplies: \$508k
 - Gas & Maintenance: \$405k
 - Hydrants, meters, readers etc.: \$153k
- Outside Contracts Include the below:
 - State Water Project \$1,167,681
 - Software, bill printing, janitorial services, audit, & rate study \$278k
 - Water treatment includes San Antonio media filter, Scada integrator, & well work \$243k
 - 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.
- Benefits include a 10% increase for 2024 premiums
- Power purchased for pumping is estimated to be \$1.45 million for Legacy and \$260k for Ojai.



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	<u>574,516</u>
Expenses	
Other Professional Fees	574,266
Bank Fees	250
Total Expenses	<u>574,516</u>
Net assets, end of year	<u><u>-</u></u>

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	
205 Robles Canal Maintenance	104,000	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	100,000	Water Rates/ Reserves	
527 Ventura-Santa Barbara Counties Intertie**	5,000,000	Grants/ rates	
628 Fortress Tank Site Stability	50,000	Water Rates/ Reserves	
TBD 11 Foothill Pipeline	300,000	Water Rates/ Reserves	
Total Capital CMWD Projects			7,464,000
40- Engineering CFD 2013-1 Projects Funding from Bond Proceeds			
423 West and East Ojai Avenue	968,655	CFD 2013-1	
TBD Foothill Pipeline	300,000	CFD 2013-1	
Total Capital CFD 2013-1 Projects			1,268,655
Total Capital Projects Department - 40			8,732,655
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
Vetical 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
Facilty 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

10,378,145

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>NON DEPARTMENTAL</u>					
WATER SALES	9,835,923	5,245,284	9,083,581	8,837,394	0
WATER SERVICES	16,930	18,460	17,625	17,625	0
WATER STANDBY	5,783,364	4,251,906	6,517,312	6,120,604	0
WATER DELINQUENCY	101,295	540,646	114,008	114,008	0
WATER REVENUE OTHER	461,888	330,701	1,293,222	1,464,472	0
CAPITAL FACILITIES	44,040	2,085	44,040	44,040	0
INTEREST	282,023	176,320	246,677	246,677	0
TAXES & ASSESSMENTS	2,640,736	2,829,937	2,880,424	2,880,424	0
OTHER GOVT. AGENCIES	867,481	44,636	6,610,600	3,610,600	0
MISCELLANEOUS REVENUES	<u>146,641</u>	<u>240,544</u>	<u>342,373</u>	<u>342,373</u>	<u>0</u>
TOTAL NON DEPARTMENTAL	20,180,321	13,680,518	27,149,862	23,678,217	0
<u>RECREATION - OPERATIONS</u>					
RECREATION PARK	4,040,053	3,074,088	4,663,367	4,663,367	0
RECREATION-CONCESSION	145,436	138,693	190,457	190,457	0
RECREATION OTHER	<u>0</u>	<u>441</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	4,185,489	3,213,223	4,853,824	4,853,824	0
<u>RECREATION - WATER PARK</u>					
RECREATION-CONCESSION	9,348	5,288	7,125	7,125	0
RECREATION-WATER PARK	<u>792,002</u>	<u>345,248</u>	<u>1,318,101</u>	<u>1,318,101</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	<u>801,350</u>	<u>350,536</u>	<u>1,325,226</u>	<u>1,325,226</u>	<u>0</u>
TOTAL REVENUE	25,167,160	17,244,276	33,328,912	29,857,267	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>RETIREES</u>					
Benefits	352,760	308,956	351,578	367,987	0
TOTAL RETIREEES	352,760	308,956	351,578	367,987	0
<u>BOARD OF DIRECTORS</u>					
Salaries	130,693	43,861	104,554	104,554	0
Benefits	80,658	46,305	53,949	56,125	0
Services & Supplies	40,140	6,497	29,080	29,080	0
TOTAL BOARD OF DIRECTORS	251,492	96,663	187,583	189,758	0
<u>MANAGEMENT</u>					
Salaries	701,029	574,262	724,119	721,216	0
Benefits	173,674	199,940	273,045	275,427	0
Services & Supplies	788,753	186,489	398,078	398,078	0
TOTAL MANAGEMENT	1,663,455	960,691	1,395,242	1,394,722	0
<u>HUMAN RESOURCES</u>					
Salaries	157,687	133,998	164,258	163,155	0
Benefits	35,836	44,534	75,998	76,240	0
Services & Supplies	353,470	317,481	354,930	354,930	0
TOTAL HUMAN RESOURCES	546,992	496,013	595,185	594,325	0
<u>INFORMATION TECHNOLOGY</u>					
Salaries	252,075	215,052	268,642	268,642	0
Benefits	85,151	97,439	134,107	136,482	0
Services & Supplies	91,013	40,411	53,065	61,665	0
TOTAL INFORMATION TECHNOLOGY	428,239	352,902	455,814	466,788	0
<u>WATER CONSERVATION</u>					
Salaries	452,684	331,631	430,177	428,867	0
Benefits	147,077	130,309	135,710	137,782	0
Services & Supplies	157,875	63,270	178,985	178,985	0
TOTAL WATER CONSERVATION	757,636	525,210	744,872	745,634	0
<u>FISHERIES</u>					
Salaries	435,261	307,444	448,255	447,090	0
Benefits	133,818	120,807	192,191	194,722	0
Services & Supplies	55,073	33,908	65,995	65,995	0
TOTAL FISHERIES	624,151	462,160	706,441	707,807	0
<u>ADMINISTRATION SERVICES</u>					
Salaries	797,588	672,561	847,505	845,987	0
Benefits	271,406	297,864	356,579	362,946	0
Services & Supplies	720,990	541,212	692,215	692,215	0
Other Operating Expenses	(522,650)	0	(542,739)	(542,739)	0
TOTAL ADMINISTRATION SERVICES	1,267,334	1,511,638	1,353,561	1,358,409	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WAREHOUSE</u>					
Services & Supplies	<u>0</u>	<u>5,203</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WAREHOUSE	0	5,203	0	0	0
<u>GARAGE</u>					
Salaries	12,399	463	13,334	13,244	0
Benefits	4,792	1,162	4,524	4,623	0
Services & Supplies	47,612	57,695	54,152	54,152	0
Services & Supplies-W.O.	<u>252,708</u>	<u>106,686</u>	<u>255,683</u>	<u>255,683</u>	<u>0</u>
TOTAL GARAGE	317,511	166,006	327,693	327,702	0
<u>SAFETY</u>					
Salaries	124,584	114,712	129,918	129,042	0
Benefits	46,987	52,378	44,479	44,715	0
Services & Supplies	36,793	21,303	25,320	25,320	0
Services & Supplies-W.O.	<u>0</u>	<u>67</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
TOTAL SAFETY	208,363	188,460	214,717	214,076	0
<u>ENGINEERING</u>					
Salaries	896,070	675,596	950,797	949,133	0
Benefits	264,775	258,732	311,069	315,633	0
Services & Supplies	275,505	252,487	306,975	306,975	0
Salaries - Work Orders	0	70,029	0	0	0
Benefits - Work Orders	0	7,533	0	0	0
Services & Supplies-W.O.	<u>9,930,000</u>	<u>6,395,230</u>	<u>12,954,000</u>	<u>8,732,655</u>	<u>0</u>
TOTAL ENGINEERING	11,366,349	7,659,607	14,522,841	10,304,396	0
<u>WATER QUALITY - LAB</u>					
Salaries	373,081	317,377	395,268	395,268	0
Benefits	157,903	164,227	179,665	183,935	0
Services & Supplies	382,550	222,453	436,797	436,797	0
Salaries - Work Orders	0	4,341	0	0	0
Benefits - Work Orders	0	323	0	0	0
Services & Supplies-W.O.	<u>124,572</u>	<u>51,282</u>	<u>657,625</u>	<u>451,125</u>	<u>0</u>
TOTAL WATER QUALITY - LAB	1,038,106	760,003	1,669,355	1,467,125	0
<u>UTILITIES MAINTENANCE</u>					
Salaries	424,620	413,048	437,692	437,692	0
Benefits	187,329	192,465	205,282	210,418	0
Services & Supplies	276,917	209,497	297,720	297,720	0
Salaries - Work Orders	0	13,407	0	0	0
Benefits - Work Orders	0	1,397	0	0	0
Services & Supplies-W.O.	<u>196,075</u>	<u>101,985</u>	<u>2,773,395</u>	<u>90,400</u>	<u>0</u>
TOTAL UTILITIES MAINTENANCE	1,084,941	931,799	3,714,088	1,036,230	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ELECTRICAL MECHANICAL</u>					
Salaries	630,225	573,086	528,169	528,169	0
Benefits	227,798	213,849	185,133	188,399	0
Services & Supplies	2,338,258	1,778,734	2,308,681	2,308,681	0
Salaries - Work Orders	0	9,082	0	0	0
Benefits - Work Orders	0	695	0	0	0
Services & Supplies-W.O.	<u>273,200</u>	<u>249,669</u>	<u>181,600</u>	<u>105,600</u>	<u>0</u>
TOTAL ELECTRICAL MECHANICAL	3,469,481	2,825,115	3,203,584	3,130,849	0
<u>DIST MAINT - PIPELINE</u>					
Salaries	602,626	475,739	624,681	624,681	0
Benefits	234,080	229,251	247,283	249,870	0
Services & Supplies	839,160	552,290	923,153	923,153	0
Salaries - Work Orders	0	119,303	0	0	0
Benefits - Work Orders	0	12,009	0	0	0
Services & Supplies-W.O.	<u>268,500</u>	<u>3,040</u>	<u>707,000</u>	<u>172,000</u>	<u>0</u>
TOTAL DIST MAINT - PIPELINE	1,944,365	1,391,633	2,502,117	1,969,705	0
<u>WATER TREATMENT</u>					
Salaries	821,521	761,482	874,366	874,366	0
Benefits	310,778	337,189	400,145	407,981	0
Services & Supplies	962,701	799,930	1,231,896	1,231,896	0
Salaries - Work Orders	0	7,612	0	0	0
Benefits - Work Orders	0	740	0	0	0
Services & Supplies-W.O.	<u>222,200</u>	<u>226,871</u>	<u>1,335,250</u>	<u>268,750</u>	<u>0</u>
TOTAL WATER TREATMENT	2,317,200	2,133,824	3,841,656	2,782,992	0
<u>OPERATIONS - MAINTENANCE</u>					
Salaries	282,981	216,755	311,284	311,284	0
Benefits	114,945	110,543	113,161	119,252	0
Services & Supplies	279,377	244,694	288,588	288,588	0
Salaries - Work Orders	0	18,990	0	0	0
Benefits - Work Orders	0	1,456	0	0	0
Services & Supplies-W.O.	<u>43,500</u>	<u>13,139</u>	<u>30,000</u>	<u>0</u>	<u>0</u>
TOTAL OPERATIONS - MAINTENANCE	720,803	605,577	743,032	719,123	0
<u>GENERAL O&M</u>					
Salaries	446,957	379,727	469,875	468,482	0
Benefits	145,410	161,254	255,206	258,060	0
Services & Supplies	12,379	8,701	9,994	9,994	0
Salaries - Work Orders	0	11,275	0	0	0
Benefits - Work Orders	<u>0</u>	<u>1,822</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL GENERAL O&M	604,746	562,778	735,076	736,536	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - OPERATIONS</u>					
Salaries	1,316,712	1,093,305	1,182,829	1,180,603	0
Benefits	424,911	420,442	389,457	397,721	0
Services & Supplies	286,343	277,540	318,150	318,150	0
Other Operating Expenses	<u>522,650</u>	<u>0</u>	<u>542,739</u>	<u>542,739</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	2,550,616	1,791,286	2,433,175	2,439,214	0
<u>RECREATION - MAINTENANCE</u>					
Salaries	589,949	487,731	710,843	710,843	0
Benefits	128,700	152,012	232,590	235,959	0
Services & Supplies	482,370	396,984	461,506	461,506	0
Services & Supplies-W.O.	<u>112,500</u>	<u>199,733</u>	<u>255,125</u>	<u>255,125</u>	<u>0</u>
TOTAL RECREATION - MAINTENANCE	1,313,519	1,236,460	1,660,064	1,663,433	0
<u>RECREATION - PUBLIC REL</u>					
Salaries	137,733	4,546	322,873	322,873	0
Benefits	34,944	6,902	55,007	56,171	0
Services & Supplies	122,800	124,965	220,100	220,100	0
Services & Supplies-W.O.	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
TOTAL RECREATION - PUBLIC REL	295,477	136,414	622,980	624,144	0
<u>RECREATION - WATER PARK</u>					
Salaries	676,364	294,614	686,746	686,746	0
Benefits	89,128	62,846	112,401	113,566	0
Services & Supplies	104,463	108,509	587,864	587,864	0
Services & Supplies-W.O.	<u>0</u>	<u>4,388</u>	<u>6,807</u>	<u>6,807</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	869,954	470,357	1,393,818	1,394,983	0
TOTAL EXPENDITURES	33,993,489	25,578,755	43,374,472	34,635,940	0
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	(8,334,479)	(10,045,560)	(4,778,673)	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2023/2024

12 -Adjudication
FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER STANDBY	577,296	429,995	574,516	574,516	0
WATER DELINQUNCY	<u>0</u>	<u>2,692</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Non Departmental	<u>577,296</u>	<u>432,687</u>	<u>574,516</u>	<u>574,516</u>	<u>0</u>
TOTAL REVENUE	577,296	432,687	574,516	574,516	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

12 -Adjudication
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>Mangagement</u>					
Salaries	0	22,482	0	0	0
Benefits	0	1,530	0	0	0
Services & Supplies	<u>577,046</u>	<u>83,691</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Mangagement	577,046	107,702	0	0	0
<u>Administration Services</u>					
Services & Supplies	<u>250</u>	<u>0</u>	<u>574,516</u>	<u>574,516</u>	<u>0</u>
TOTAL Administration Services	250	0	574,516	574,516	0
TOTAL EXPENDITURES	577,296	107,702	574,516	574,516	0
REVENUE OVER/(UNDER) EXPENDITURES	0	324,985	0	0	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	<u>1,135,687</u>	<u>1,386,597</u>	<u>1,167,681</u>	<u>1,167,681</u>	<u>0</u>
TOTAL Non Departmental	<u>1,135,687</u>	<u>1,386,597</u>	<u>1,167,681</u>	<u>1,167,681</u>	<u>0</u>
TOTAL REVENUE	1,135,687	1,386,597	1,167,681	1,167,681	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

29 -USBR & SWP BONDED INDEBT
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>PROPERTY TAX</u>					
Services & Supplies	<u>1,135,687</u>	<u>1,231,038</u>	<u>1,167,681</u>	<u>1,167,681</u>	<u>0</u>
TOTAL PROPERTY TAX	1,135,687	1,231,038	1,167,681	1,167,681	0
TOTAL EXPENDITURES	1,135,687	1,231,038	1,167,681	1,167,681	0
REVENUE OVER/(UNDER) EXPENDITURES	1	155,559	0	(0)	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

75 -CFD -2013-1
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	<u>2,890,140</u>	<u>2,780,220</u>	<u>2,950,230</u>	<u>2,950,230</u>	<u>0</u>
TOTAL Non Departmental	<u>2,890,140</u>	<u>2,780,220</u>	<u>2,950,230</u>	<u>2,950,230</u>	<u>0</u>
TOTAL REVENUE	2,890,140	2,780,220	2,950,230	2,950,230	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2023/2024

75 -CFD -2013-1
 FINANCIAL SUMMARY

	BUDGET 2022-2023	REV./EXP. T0:30Jun23	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>Property Tax</u>					
Services & Supplies	<u>2,807,933</u>	<u>2,334,886</u>	<u>2,860,290</u>	<u>2,860,290</u>	<u>0</u>
TOTAL Property Tax	2,807,933	2,334,886	2,860,290	2,860,290	0
<hr/>					
TOTAL EXPENDITURES	2,807,933	2,334,886	2,860,290	2,860,290	0
REVENUE OVER/(UNDER) EXPENDITURES	82,208	445,334	89,941	89,941	0



**Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, April 30th, 2023**

% of the Year Completed: 83.33%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b) FY2023	Prior Year to Date Balance FY2022
Water Sales	9,835,923	290,297	5,536,774	7,992,938
Water Standby	5,783,364	472,676	4,724,582	4,730,661
Water Delinquency & Penalties	101,295	45,874	577,871	921,959
Water Other	16,930	3,070	19,450	14,400
Recreation- Operations	4,185,489	560,591	3,122,594	3,169,585
Recreation- Water Park	801,350	106	349,936	2,220
Miscellaneous Operational	44,040	-	2,501	147,240
Subtotal Operating Revenue (d)	20,768,391	1,372,614	14,333,708	16,979,003
Miscellaneous Non-Operational	743,911	28,136	529,348	273,262
Grants/ Reimbursements	850,000	-	29,239	433,380
Taxes & Assessments	6,830,685	2,902,317	7,230,557	6,532,446
Miscellaneous	-	-	-	-
Subtotal Non-Operating Revenue (e)	8,424,596	2,930,454	7,789,145	7,239,088
Total Revenue (d+e)	29,192,987	4,303,068	22,122,852	24,218,091

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget Encumbered (b+c)/(a)
-	4,299,149	56.29%	56.29%
-	1,058,782	81.69%	81.69%
-	(476,576)	570.48%	570.48%
-	(2,520)	114.88%	114.88%
-	1,062,895	74.61%	74.61%
-	451,414	43.67%	43.67%
-	41,539	5.68%	5.68%
-	6,434,683	69.02%	69.02%
-	214,563	71.16%	71.16%
-	820,761	3.44%	3.44%
-	(399,872)	105.85%	105.85%
-	-	0.00%	0.00%
-	635,451	92.46%	92.46%
-	7,070,135	75.78%	75.78%

Expenses

Administration	1,190,106	147,060	1,376,921	1,280,943
Board of Directors	251,492	4,721	89,869	108,787
District Maintenance	677,303	78,780	510,488	506,606
Electrical Mechanical	3,196,280	174,108	2,477,912	1,599,309
Engineering	1,436,349	77,764	1,105,896	1,282,141
Fisheries	624,151	49,606	440,066	431,215
General O&M	604,746	54,490	518,007	-
Human Resources	546,993	16,240	486,812	456,108
Information Technology	428,239	35,134	331,657	311,953
Management	1,663,455	63,241	908,349	854,424
Pipeline	1,675,866	94,657	1,206,599	1,291,521
Recreation - Operations / Maint. / PR / Water Pk	4,917,067	287,393	3,272,747	2,907,458
Retirees	352,760	27,772	278,848	338,337
Safety / Garage	273,169	22,316	238,175	215,340
Utilities Maintenance	888,866	72,767	780,530	857,054
Water Conservation - P/R	757,637	47,080	499,014	520,403
Water Quality- Lab	913,535	61,684	638,975	574,840
Water Treatment	2,094,999	149,117	1,803,626	1,678,199
Total Operating Expenses (f)	22,493,013	1,463,929	16,964,491	15,214,639
Net, Operating gain/(loss) (d-f)	(1,724,622)	(91,315)	(2,630,784)	1,764,363
Net, total gain/(loss) (d+e-f)	6,699,974	2,839,139	5,158,361	9,003,451

21,088	(207,904)	115.70%	117.47%
-	161,623	35.73%	35.73%
4,170	162,645	75.37%	75.99%
30,681	687,686	77.52%	78.48%
56,387	274,066	76.99%	80.92%
-	184,085	70.51%	70.51%
700	86,039	85.66%	85.77%
-	60,181	89.00%	89.00%
17,448	79,134	77.45%	81.52%
7,450	747,656	54.61%	55.05%
54,116	415,151	72.00%	75.23%
14,094	1,630,225	66.56%	66.85%
-	73,912	79.05%	79.05%
158	34,837	87.19%	87.25%
5,833	102,503	87.81%	88.47%
581	258,042	65.86%	65.94%
75,593	198,967	69.95%	78.22%
206,461	84,912	86.09%	95.95%
494,760	5,033,762	75.42%	77.62%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Debt Service				
CFD 2013-1	2,807,933	4,475	2,334,875	2,351,793
Mira Monte	-	-	0	84
USBR- Dam Safety Loan	77,228	-	77,228	-
State Water Project	1,135,687	80,091	1,192,655	1,033,297
Total Debt Service	4,020,848	84,566	3,604,759	3,385,173

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	473,058	83.15%	83.15%
-	(0)	0.00%	0.00%
-	(0)	100.00%	100.00%
-	(56,968)	105.02%	105.02%
-	416,089	89.65%	89.65%

	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	19,392
Electrical Mechanical	273,200	5,162	254,289	28,111
Engineering	3,580,000	461,868	3,274,751	1,843,170
Engineering- CFD	6,350,000	24,771	2,783,211	2,577,442
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	-	-	-	-
Management	-	-	-	-
Pipeline	268,500	-	972	13,943
Recreation - Operations / Maint. / PR / Water Pk	112,500	-	204,121	208,251
Recreation - Aquatic Play Structure	-	242,712	2,774,424	-
Retirees	-	-	-	-
Safety / Garage	252,708	16,000	106,753	80,415
Utilities Maintenance	196,075	-	101,540	94,582
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	124,572	451	49,391	25,762
Water Treatment	222,200	-	220,703	155,415
Total Capital	11,423,255	750,963	9,782,156	5,046,482

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%
35,620	(16,709)	93.08%	106.12%
3,385,445	(3,080,196)	91.47%	186.04%
2,467,886	1,098,903	43.83%	82.69%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	267,528	0.36%	0.36%
2,830	(94,451)	181.44%	183.96%
106,366	(2,880,791)	0.00%	0.00%
-	-	0.00%	0.00%
-	145,955	42.24%	42.24%
15,893	78,642	51.79%	59.89%
-	-	0.00%	0.00%
45,861	29,320	39.65%	76.46%
8,806	(7,310)	99.33%	103.29%
6,068,708	(4,427,610)	85.63%	138.76%

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)	2,003,609	(8,228,554)	571,797

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	7,389,328	6,573,148
U.S Bank Investments	9,912,550	10,747,428
U.S Bank Money Market Account	986,964	50,933
LAIF	483	484
County of Ventura Investment (COVI)	3,066	3,071
CFD-2013-1 Improvement Bond	6,819,665	2,629,584
Total Reserves	25,112,056	20,004,648

April Summary

- Revenue compared to budget is significantly lower due to decreases in consumption mainly attributable to weather and customer conservation efforts.
- Admin department is over budget mainly due to the purchase of a used truck for the purchaser (budget in garage) and in outside contracts (rate study).
- The Engineering encumbered balance includes \$1.4M related to the Ventura County Santa Barbara County Intertie project and \$1.6M for the Rincon Generators.
- The Engineering capital expense line item include approx. \$349k in damages sustained from the January 2023 storm and \$75k related to Ventura County Santa Barbara County Intertie project.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	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	290,297.12	5,536,773.74	7,992,937.84	0.00	4,299,149.26	56.29
WATER SERVICES	16,930	2,200.00	18,460.00	14,400.00	0.00 (	1,530.00)	109.04
WATER STANDBY	5,783,364	472,675.74	4,724,581.94	4,730,661.04	0.00	1,058,782.06	81.69
WATER DELINQUNCY	101,295	45,874.39	577,871.10	921,958.67	0.00 (	476,576.10)	570.48
WATER REVENUE OTHER	461,888	3,693.65	329,870.56	60,723.32	0.00	132,017.44	71.42
CAPITAL FACILITIES	44,040	0.00	2,084.74	146,089.31	0.00	41,955.26	4.73
INTEREST	282,023	25,312.73	201,632.52	214,584.21	0.00	80,390.48	71.50
TAXES & ASSESSMENTS	2,640,736	1,176,469.41	2,823,580.05	2,611,630.52	0.00 (	182,844.05)	106.92
OTHER GOVT. AGENCIES	867,481	0.00	38,296.02	441,804.75	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	2,016,523.04	14,493,694.40	17,277,854.36	0.00	5,686,626.60	71.82
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,040,053	530,027.86	2,973,439.01	3,018,243.36	0.00	1,066,613.99	73.60
RECREATION-CONCESSION	145,436	30,237.21	148,739.69	149,867.62	0.00 (	3,303.69)	102.27
RECREATION OTHER	0	325.77	415.02	1,473.76	0.00 (	415.02)	0.00
TOTAL RECREATION - OPERATIONS	4,185,489	560,590.84	3,122,593.72	3,169,584.74	0.00	1,062,895.28	74.61
<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	106.00	344,647.50	2,220.00	0.00	447,354.50	43.52
TOTAL RECREATION - WATER PARK	801,350	106.00	349,935.67	2,220.00	0.00	451,414.33	43.67
TOTAL REVENUES	25,167,160	2,577,219.88	17,966,223.79	20,449,659.10	0.00	0.00	71.39

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 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>EXPENDITURE SUMMARY</u>							
<u>RETIREES</u>							
Benefits	352,760	27,772.16	278,848.30	338,337.49	0.00	73,911.88	79.05
TOTAL RETIREES	352,760	27,772.16	278,848.30	338,337.49	0.00	73,911.88	79.05
<u>BOARD OF DIRECTORS</u>							
Salaries	130,693	732.42	42,118.22	51,524.90	0.00	88,574.98	32.23
Benefits	80,658	3,874.35	42,353.67	54,371.20	0.00	38,304.71	52.51
Services & Supplies	40,140	114.03	5,396.67	2,891.18	0.00	34,743.33	13.44
TOTAL BOARD OF DIRECTORS	251,492	4,720.80	89,868.56	108,787.28	0.00	161,623.02	35.73
<u>MANAGEMENT</u>							
Salaries	701,029	35,147.84	549,851.38	514,326.58	0.00	151,177.12	78.43
Benefits	173,674	18,092.39	184,759.82	167,260.64	0.00	(11,086.29)	106.38
Services & Supplies	788,753	10,000.82	173,737.86	172,836.94	7,450.00	607,564.64	22.97
TOTAL MANAGEMENT	1,663,455	63,241.05	908,349.06	854,424.16	7,450.00	747,655.47	55.05
<u>HUMAN RESOURCES</u>							
Salaries	157,687	12,090.40	127,952.99	122,335.38	0.00	29,733.61	81.14
Benefits	35,836	4,105.14	41,436.41	38,098.02	0.00	(5,600.82)	115.63
Services & Supplies	353,470	44.70	317,422.98	295,674.73	0.00	36,047.02	89.80
TOTAL HUMAN RESOURCES	546,992	16,240.24	486,812.38	456,108.13	0.00	60,179.81	89.00
<u>INFORMATION TECHNOLOGY</u>							
Salaries	252,075	19,912.17	205,096.00	197,278.55	0.00	46,979.20	81.36
Benefits	85,151	9,395.81	89,634.97	80,683.20	0.00	(4,483.81)	105.27
Services & Supplies	91,013	5,826.26	36,926.02	33,991.04	17,447.78	36,638.70	59.74
TOTAL INFORMATION TECHNOLOGY	428,239	35,134.24	331,656.99	311,952.79	17,447.78	79,134.09	81.52
<u>WATER CONSERVATION</u>							
Salaries	452,684	32,756.01	315,768.78	330,909.59	0.00	136,915.22	69.75
Benefits	147,077	12,280.33	120,462.67	132,110.43	0.00	26,614.78	81.90
Services & Supplies	157,875	2,043.40	62,782.07	57,382.70	581.00	94,511.93	40.13
TOTAL WATER CONSERVATION	757,636	47,079.74	499,013.52	520,402.72	581.00	258,041.93	65.94
<u>FISHERIES</u>							
Salaries	435,261	34,569.59	295,021.88	286,359.09	0.00	140,238.92	67.78
Benefits	133,818	11,628.84	112,289.43	112,344.01	0.00	21,528.08	83.91
Services & Supplies	55,073	3,407.26	32,754.31	32,512.25	0.00	22,318.19	59.47
TOTAL FISHERIES	624,151	49,605.69	440,065.62	431,215.35	0.00	184,085.19	70.51
<u>ADMINISTRATION SERVICES</u>							
Salaries	797,588	62,697.40	641,339.87	571,078.63	0.00	156,247.81	80.41
Benefits	271,406	27,674.35	275,063.84	226,959.95	0.00	(3,657.51)	101.35
Services & Supplies	720,990	51,485.72	532,543.28	470,673.30	21,088.49	167,357.73	76.79
Other Operating Expenses	(522,650)	0.00	0.00	0.00	0.00	(522,650.00)	0.00
TOTAL ADMINISTRATION SERVICES	1,267,334	141,857.47	1,448,946.99	1,268,711.88	21,088.49	(202,701.97)	115.99

CASITAS MUNICIPAL WATER DISTRICT
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 AS OF: APRIL 30TH, 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	6,519.50	0.00	0.00	0.00
Benefits	0	0.00	0.00	1,717.41	0.00	0.00	0.00
Services & Supplies	0	5,202.56	5,202.56	3,994.60	0.00	(5,202.56)	0.00
TOTAL WAREHOUSE	0	5,202.56	5,202.56	12,231.51	0.00	(5,202.56)	0.00
<u>GARAGE</u>							
Salaries	12,399	0.00	463.21	9,721.97	0.00	11,935.52	3.74
Benefits	4,792	99.31	1,062.91	3,274.41	0.00	3,729.23	22.18
Services & Supplies	47,612	5,550.74	57,408.15	50,862.04	157.52	(9,953.67)	120.91
Services & Supplies-W.O.	252,708	15,999.77	106,686.05	72,620.75	0.00	146,022.07	42.22
TOTAL GARAGE	317,511	21,649.82	165,620.32	136,479.17	157.52	151,733.15	52.21
<u>SAFETY</u>							
Salaries	124,584	10,207.83	109,608.08	89,949.22	0.00	14,975.47	87.98
Benefits	46,987	4,638.75	48,509.46	46,101.42	0.00	(1,522.61)	103.24
Services & Supplies	36,793	1,819.10	21,122.94	15,430.73	0.00	15,669.56	57.41
Services & Supplies-W.O.	0	0.00	66.82	7,793.86	0.00	(66.82)	0.00
TOTAL SAFETY	208,363	16,665.68	179,307.30	159,275.23	0.00	29,055.60	86.06
<u>ENGINEERING</u>							
Salaries	896,070	61,312.26	642,742.34	507,485.08	0.00	253,327.26	71.73
Benefits	264,775	25,127.05	238,031.14	221,738.69	0.00	26,743.47	89.90
Services & Supplies	275,505	(8,675.47)	225,122.53	552,917.54	56,386.79	(6,004.82)	102.18
Salaries - Work Orders	0	8,128.13	68,067.50	168,954.58	0.00	(68,067.50)	0.00
Benefits - Work Orders	0	903.83	7,382.05	23,294.43	0.00	(7,382.05)	0.00
Services & Supplies-W.O.	9,930,000	467,094.07	5,798,625.22	4,228,363.10	5,853,331.45	(1,721,956.67)	117.34
TOTAL ENGINEERING	11,366,349	553,889.87	6,979,970.78	5,702,753.42	5,909,718.24	(1,523,340.31)	113.40
<u>WATER QUALITY - LAB</u>							
Salaries	373,081	30,546.17	302,416.90	298,310.81	0.00	70,664.38	81.06
Benefits	157,903	15,244.59	151,315.55	136,212.04	0.00	6,587.11	95.83
Services & Supplies	382,550	15,893.58	185,242.42	140,316.74	75,592.74	121,715.33	68.18
Salaries - Work Orders	0	0.00	4,341.01	0.00	0.00	(4,341.01)	0.00
Benefits - Work Orders	0	0.00	322.83	0.00	0.00	(322.83)	0.00
Services & Supplies-W.O.	124,572	450.79	49,660.20	25,761.77	45,861.31	29,050.15	76.68
TOTAL WATER QUALITY - LAB	1,038,106	62,135.13	693,298.91	600,601.36	121,454.05	223,353.13	78.48
<u>UTILITIES MAINTENANCE</u>							
Salaries	424,620	41,307.18	396,251.20	436,620.52	0.00	28,369.20	93.32
Benefits	187,329	17,663.65	177,773.96	193,781.37	0.00	9,555.09	94.90
Services & Supplies	276,917	13,796.24	206,505.16	226,652.58	5,832.92	64,578.92	76.68
Salaries - Work Orders	0	648.37	12,891.19	0.00	0.00	(12,891.19)	0.00
Benefits - Work Orders	0	49.60	1,357.06	0.00	0.00	(1,357.06)	0.00
Services & Supplies-W.O.	196,075	39.84	101,958.21	94,582.04	15,892.69	78,224.10	60.11
TOTAL UTILITIES MAINTENANCE	1,084,941	73,504.88	896,736.78	951,636.51	21,725.61	166,479.06	84.66

CASITAS MUNICIPAL WATER DISTRICT
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11 -GENERAL FUND
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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	34,576.20	557,026.76	521,924.45	0.00	73,198.43	88.39
Benefits	227,798	14,023.08	203,616.68	219,043.86	0.00	24,181.24	89.38
Services & Supplies	2,338,258	125,508.52	1,717,268.87	858,340.22	30,681.38	590,307.75	74.75
Salaries - Work Orders	0	0.00	9,891.97	0.00	0.00	(9,891.97)	0.00
Benefits - Work Orders	0	0.00	757.55	0.00	0.00	(757.55)	0.00
Services & Supplies-W.O.	273,200	5,161.75	249,729.77	28,110.59	35,620.05	(12,149.82)	104.45
TOTAL ELECTRICAL MECHANICAL	3,469,481	179,269.55	2,738,291.60	1,627,419.12	66,301.43	664,888.08	80.84
<u>DIST MAINT - PIPELINE</u>							
Salaries	602,626	51,271.29	458,714.62	553,788.87	0.00	143,911.20	76.12
Benefits	234,080	22,212.91	210,813.45	242,248.99	0.00	23,266.68	90.06
Services & Supplies	839,160	21,173.27	537,071.05	495,482.79	54,116.13	247,972.32	70.45
Salaries - Work Orders	0	6,000.05	103,318.20	0.00	0.00	(103,318.20)	0.00
Benefits - Work Orders	0	756.42	10,319.19	0.00	0.00	(10,319.19)	0.00
Services & Supplies-W.O.	268,500	0.00	2,892.25	13,942.50	0.00	265,607.75	1.08
TOTAL DIST MAINT - PIPELINE	1,944,365	101,413.94	1,323,128.76	1,305,463.15	54,116.13	567,120.56	70.83
<u>WATER TREATMENT</u>							
Salaries	821,521	71,924.98	726,028.27	699,136.84	0.00	95,493.01	88.38
Benefits	310,778	30,402.16	311,966.03	342,313.19	0.00	(1,187.98)	100.38
Services & Supplies	962,701	46,789.90	765,631.52	636,749.16	206,460.92	(9,391.94)	100.98
Salaries - Work Orders	0	0.00	7,612.32	0.00	0.00	(7,612.32)	0.00
Benefits - Work Orders	0	0.00	740.21	0.00	0.00	(740.21)	0.00
Services & Supplies-W.O.	222,200	0.00	220,963.86	155,414.93	8,806.46	(7,570.32)	103.41
TOTAL WATER TREATMENT	2,317,200	149,117.04	2,032,942.21	1,833,614.12	215,267.38	68,990.24	97.02
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	282,981	22,239.44	207,220.04	218,384.17	0.00	75,760.76	73.23
Benefits	114,945	9,774.91	103,253.55	111,410.79	0.00	11,691.47	89.83
Services & Supplies	279,377	46,765.21	316,335.09	1,207,203.96	4,170.17	(41,128.26)	114.72
Salaries - Work Orders	0	2,357.62	18,245.85	0.00	0.00	(18,245.85)	0.00
Benefits - Work Orders	0	180.39	1,399.52	0.00	0.00	(1,399.52)	0.00
Services & Supplies-W.O.	43,500	127.62	13,105.12	19,392.43	0.00	30,394.88	30.13
TOTAL OPERATIONS - MAINTENANCE	720,803	81,445.19	659,559.17	1,556,391.35	4,170.17	57,073.48	92.08
<u>GENERAL O&M</u>							
Salaries	446,957	37,329.14	360,887.00	0.00	0.00	86,070.25	80.74
Benefits	145,410	15,123.01	149,089.64	0.00	0.00	(3,680.12)	102.53
Services & Supplies	12,379	2,037.44	8,030.43	0.00	700.00	3,648.57	70.53
Salaries - Work Orders	0	304.31	11,429.04	0.00	0.00	(11,429.04)	0.00
Benefits - Work Orders	0	48.55	1,847.55	0.00	0.00	(1,847.55)	0.00
TOTAL GENERAL O&M	604,746	54,842.45	531,283.66	0.00	700.00	72,762.11	87.97
<u>RECREATION - OPERATIONS</u>							
Salaries	1,316,712	113,051.31	1,035,618.95	941,654.98	0.00	281,093.05	78.65
Benefits	424,911	39,086.92	386,990.62	390,790.05	0.00	37,920.76	91.08
Services & Supplies	286,343	22,494.00	263,925.80	197,417.16	8,216.26	14,200.44	95.04
Other Operating Expenses	522,650	0.00	0.00	0.00	0.00	522,650.00	0.00

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
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	174,632.23	1,686,535.37	1,530,002.65	8,216.26	855,864.25	66.44
<u>RECREATION - MAINTENANCE</u>							
Salaries	589,949	47,991.74	464,177.99	394,215.16	0.00	125,771.01	78.68
Benefits	128,700	14,449.59	140,467.70	126,883.59	0.00	(11,767.32)	109.14
Services & Supplies	482,370	13,500.85	389,498.84	389,801.79	618.29	92,252.87	80.88
Services & Supplies-W.O.	112,500	0.00	199,733.02	208,110.33	2,830.00	(90,063.02)	180.06
TOTAL RECREATION - MAINTENANCE	1,313,519	75,942.18	1,193,877.55	1,119,010.87	3,448.29	116,193.54	91.15
<u>RECREATION - PUBLIC REL</u>							
Salaries	137,733	0.00	4,546.16	66,139.02	0.00	133,186.64	3.30
Benefits	34,944	583.13	6,319.06	19,750.50	0.00	28,624.77	18.08
Services & Supplies	122,800	13,489.59	132,925.51	132,841.51	2,700.00	(12,825.51)	110.44
TOTAL RECREATION - PUBLIC REL	295,477	14,072.72	143,790.73	218,731.03	2,700.00	148,985.90	49.58
<u>RECREATION - WATER PARK</u>							
Salaries	676,364	14,296.24	284,289.75	141,445.23	0.00	392,073.85	42.03
Benefits	89,128	4,357.72	59,174.07	64,118.89	0.00	29,953.50	66.39
Services & Supplies	104,463	4,091.65	104,812.99	42,400.24	2,559.55	(2,910.04)	102.79
Services & Supplies-W.O.	0	0.00	4,388.19	0.00	0.00	(4,388.19)	0.00
TOTAL RECREATION - WATER PARK	869,954	22,745.61	452,665.00	247,964.36	2,559.55	414,729.12	52.33
TOTAL EXPENDITURES	33,993,489	1,972,180.24	24,165,772.12	21,291,513.65	6,457,101.90	3,370,614.77	90.08
REVENUE OVER/(UNDER) EXPENDITURES	(8,826,329)	605,039.64	(6,199,548.33)	(841,854.55)	(6,457,101.90)	(3,370,614.77)	143.40

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: APRIL 30TH, 2023

11 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 83.33

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>SUMMARY OF EXPENSES</u>							
SALARIES	9,709,438	719,694.62	7,463,238.41	6,919,997.43	0.00	2,246,199.87	76.87
BENEFITS	3,650,546	298,448.93	3,058,331.51	3,010,243.55	0.00	592,214.37	83.78
SERVICES & SUPPLIES	9,210,250	445,785.58	6,636,470.45	6,314,790.90	494,759.94	2,079,019.46	77.43
SALARIES-WORK ORDERS	0	17,438.48	235,797.08	169,085.06	0.00 (	235,797.08)	0.00
BENEFITS-WORK ORDERS	0	1,938.79	24,125.96	23,304.41	0.00 (	24,125.96)	0.00
SERVICES & SUPPLIES - W.O.	<u>11,423,255</u>	<u>488,873.84</u>	<u>6,747,808.71</u>	<u>4,854,092.30</u>	<u>5,962,341.96</u> (	<u>1,286,895.89)</u>	<u>111.27</u>
TOTAL EXPENDITURES	33,993,489	1,972,180.24	24,165,772.12	21,291,513.65	6,457,101.90	3,370,614.77	90.08



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	11	60	-	-	1,712	2,284
MAD Ag-Domestic Multi	15	15	16	12	7	1	3	1	1	3	-	-	74	91
AG Ag	218	260	237	183	91	8	8	25	6	58	-	-	1,092	1,529
C Commercial	125	120	106	72	46	28	26	28	27	43	-	-	621	703
DI Interdepartmental	22	7	6	3	1	1	1	4	1	5	-	-	51	106
F Fire	0	0	0	0	-	-	0	-	0	0	-	-	0	0
I Industrial	1	1	2	1	1	1	1	1	1	1	-	-	12	15
OT Other	28	32	25	20	15	8	6	6	8	8	-	-	157	176
R Residential	239	226	242	197	131	95	74	81	81	106	-	-	1,471	1,718
RM Residential Multi	33	33	32	26	22	19	15	17	16	18	-	-	233	256
RS - P Resale Pumped	46	57	119	97	67	41	34	1	18	37	-	-	517	572
RS - G Resale Gravity	64	164	174	141	128	132	93	15	15	13	-	-	940	2,600
TE Temporary	3	3	2	1	1	1	0	0	0	0	-	-	13	12
Total	1,141	1,342	1,359	1,034	638	356	281	205	185	352	-	-	6,893	10,061
CMWD	950	1,160	1,160	869	527	277	220	138	115	267	-	-	5,683	8,715
OJAI	191	183	199	165	110	79	60	67	70	84	-	-	1,210	1,346
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

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL FLOOD – GENERAL MANAGER
SUBJECT: PROPOSITION 4 – RESOLUTION TO ADOPT THE 2023 / 2024
ESTABLISHMENT OF APPROPRIATIONS LIMIT OF \$17,490,032
DATE: 06/28/2023

RECOMMENDATION:

It is recommended that the Board of Directors adopt the Resolution for the 2023 / 2024 Establishment of Appropriations limit of \$17,490,032.

BACKGROUND AND OVERVIEW:

Article XIII B of the California Constitution as enacted by Proposition 4, the Gann Initiative of 1979, mandates a limit on the amount of proceeds from taxes that government agencies within California can receive and spend each fiscal year. The intent of this law is to limit government spending by putting a cap on the total tax proceeds that can be appropriated each year. State legislation requires government agencies to annually adopt a spending limit for each fiscal year. This limit can be re-established by a recorded vote of the Board throughout the fiscal year if deemed necessary. The calculation factors can only be revised annually. Any challenge to the declared amount must be brought within 45 days of its adoption.

The original legislation, Article XIII B was further modified by Proposition 111 and SB 88 as approved by California voters in June of 1990. Proposition 111 allows government agencies more flexibility in selecting certain inflation and population factors to calculate the Gann limit. The limit varies for each agency and can change each year. When a District's proceeds of taxes (less statutory exclusions) exceed the legal limit, excess tax revenue must be returned to the State or citizens via a process of refunds, rebates, or other means that may be determined at that time.

Each year the District must authorize both inflation and population factors to calculate its spending limitation amount. The inflation factors for FY 2023-2024 are the California per capita cost of living ratio of 1.0444 and the population factor using the County of Ventura population and growth percentage change converted to a ratio is 0.9928.

As a result, the District's Proposition 4 spending limit is \$17,490,032. Total revenue subject to the spending limit is \$6,182,136. The District will be \$11,307,896 below its spending limit.

BUDGET IMPACT:

There is no fiscal impact as a result of this action.

ATTACHMENTS:

Resolution

Department of Finance Price and Population Information

Appropriation Limit Calculation

CASITAS MUNICIPAL WATER DISTRICT

A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT
FOR THE CASITAS MUNICIPAL WATER DISTRICT FOR THE
FISCAL YEAR ENDING JUNE 30, 2024

RESOLUTION NO.

WHEREAS, Section 7910 of the Government Code requires each local jurisdiction to establish its appropriations limit by resolution for the following fiscal year pursuant to Article XIII B of the California constitution at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, 15 days prior to such meeting, documentation used in the determination of the appropriations limit has been made available to the public; and

WHEREAS, the determination of the appropriations limit is a legislative act;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Casitas Municipal Water District hereby establishes the appropriations limit of \$17,490,032 for Casitas Municipal Water District for the fiscal year ending June 30, 2024, pursuant to Article XIII B of the California Constitution.

ADOPTED this 28th day of June, 2023

Richard Hajas, President
Casitas Municipal Water District

ATTEST:

Mary Bergen, Secretary
Casitas Municipal Water District

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Ventura				
Camarillo	-0.88	69,925	69,309	69,309
Fillmore	2.70	16,454	16,899	16,899
Moorpark	-0.65	35,380	35,151	35,151
Ojai	-0.99	7,568	7,493	7,493
Oxnard	-1.18	199,839	197,477	197,477
Port Hueneme	-1.35	19,615	19,351	21,356
San Buenaventura	-0.15	107,448	107,284	107,341
Santa Paula	0.89	31,145	31,423	31,423
Simi Valley	-0.13	124,333	124,174	124,174
Thousand Oaks	-1.18	124,439	122,967	122,967
Unincorporated	-1.44	91,644	90,326	92,063
County Total	-0.72	827,790	821,854	825,653

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Casitas Municipal Water District
Appropriation Limit

Appropriation Limit:

FY2022-23 Adopted Appropriations Limit 16,867,937 [a]

Growth/ Change Factor:

California Per Capita Income Change*	1.0444	
Change in Population-County*	<u>0.9928</u>	
Total Annual Adjustment Factor		1.0369 [b]

FY 2023-2024 Appropriation Limit 17,490,032 [a]*[b]=[c]

B. Appropriations Subject to Limit:

FY 2023-2024 Reveunes (All Funds Subject to Limit)	6,182,136
Less: Appropriations Reserves	-
Less: Non-Tax	-
Total Appropriations Subject to Limit	6,182,136

C. Amount Under/ (Over) Limit (A-B) 11,307,896

* Change in population and per capita income change is provided by the State of California Department of Finance.

MEMORANDUM

TO: Finance Committee
From: Michael L. Flood, General Manager
RE: **Annual review of Investment Policy**
Date: June 16, 2023

RECOMMENDATION:

It is recommended that the Committee direct staff to forward the investment policy to the Board of Directors for review during the regular board meeting of June 28th, 2023.

BACKGROUND:

During the November 24th, 2021 regular meeting the Casitas MWD Board of Directors, approved the Investment Policy (attached) which can be found on Casitas MWD's website at: <https://www.casitaswater.org/home/showpublisheddocument/4675/638070549330730000>

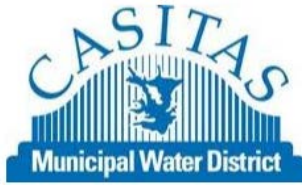
DISCUSSION:

Per the Districts Investment Policy and Government Code Section 53646(a) requires the board of directors to annually review the investment policy.

At this time there are no recommended changes, however it should be noted that there is a bond maturing early 2029 that was purchased prior to the 2021 policy adoption. Current policy states no investment shall be made in any security with a term maturing more than five years. Since this treasury bond was purchased prior to 2021 policy adoption this treasury bond is grandfathered until maturity in early 2029.

ATTACHMENT:

1. Current Investment Policy



Investment Policy

November 24, 2021

Policy, Scope, & Objective

The purpose of this investment policy is intended to provide guidelines for the prudent investment of Casitas Municipal Water District's ("District") reserves. The goal is to invest funds in a manner which will provide the highest investment return with the maximum security while meeting daily cash flow demands. This policy also organizes and formalizes the District's investment related activities, while complying with all applicable statutes governing the investment of public funds.

Except for funds held in the District's working bank accounts used for daily operations and retirement funds held in a trust, it is intended that the investment policy cover all investment activities and financial assets of the District. These funds are accounted for in the annual district audit.

Pursuant to California Government Code 53600.5 and in order of importance the following criteria shall be followed in the investment program.

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
2. **Liquidity:** The investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements that might be reasonably anticipated.
3. **Return of Investment:** The investment portfolio shall have the objective of attaining an acceptable rate of return throughout budgetary and economic cycles, taking into account investment risk constraints.

Prudence

Pursuant to California Government Code 53600.3 the "prudent investor" standard shall be used by all persons authorized to make investment decisions and be applied in managing the overall portfolio. Directors of the District ("Board"), Chief Financial Officer, and all persons authorized to make investment decisions on behalf of the District are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, prudence, and diligence under circumstances then prevailing, including but not limited to, the general economic conditions and the anticipated needs of the District, to safeguard the principal and maintain the liquidity needs of the District.

All persons authorized to make investment decisions on behalf of the District acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual's security credit risk or market price changes, provided deviations from expectation are reported in a timely fashion and appropriate action is taken to control adverse

Approved 11.24.21 Board Meeting

developments.

Ethics and Conflict of Interest

All authorized persons involved in the investment process shall refrain from personal business activities that could conflict with the proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions.

Responsibilities of the Board of Directors

- Policy Adoption and Review. Pursuant to California Government code 53646 the Investment Policy and any amendments shall be approved at a public meeting by the Board. The Board shall review the investment Policy annually to determine whether stated investment objectives are still relevant and the continued feasibility of achieving the same.
- Delegation of Authority. Pursuant to California Government Code 53607, the Board shall delegate authority for investment of funds, investment management services, and emergency actions by the board.
- Investment of Funds. The Board delegates the responsibility to invest or reinvest the District's funds or to sell or exchange securities purchased to the Chief Financial Officer, who shall act in accordance with established written procedures for the operation of the investment program consistent with the investment policy. Delegation of this authority shall be reviewed as desired by the Board.
- Investment Management Services. The District can authorize the use of investment management service for District funds. Any change in investment management services must be approved by the Board.
- Emergency Actions by the Board. An emergency meeting of the board will be called whenever necessary to deal with important investment issues that cannot await a regularly scheduled Board meeting.

Responsibilities of the Chief Financial Officer

- Pursuant to California Government Code 53607 the Chief Financial Officer is responsible for investing or reinvesting the District's funds or to sell or exchange securities purchased. They shall be responsible for coordinating and communicating with investment management service provider.
- Annual Review of the portfolio for compliance and shall report to the Board major incidences of noncompliance.
- In accordance with section 53646 of the California Government code they shall submit monthly investment reports to the board. The report shall include the type of investment, issuer, date of maturity, par values and dollar amount invested for all securities, investments and moneys held by the District as well as the current market value as of the date of the report and the source of valuation.
- Annual review of the investment Policy to determine whether stated investment objectives are still relevant and the continued feasibility of achieving the same.
- Maintain written procedures for the operation of the investment program.

Responsibility of Investment Management Services

- The investment management service provider must meet the requirements for authorized financial dealers in accordance with California Government Code 53601.5 and be reputable and trustworthy as well as knowledgeable and experienced with public agency investing.
- Work with the Chief Financial Officer in regards to investing or reinvesting the District's funds or to sell

Approved 11.24.21 Board Meeting

or exchange securities purchased while exercising full investment discretion and prudence in the selection and diversification of investments.

- Manage the day-to-day investment of Portfolio assets in accordance with the Policy guidelines and objectives included herein. If at any time the guidelines become too restrictive or possibly injurious to investment returns, they should communicate that information immediately to the Board and Chief Financial Officer.
- Promptly bring to the attention of the District any investment that subsequently fails to meet the policy guidelines, along with a recommendation of retention or disposal.
- Provide timely investment reporting.

Authorized Investments

Pursuant to California Government Code 53601, the District is empowered to invest in the following:

- Bonds issued by the District
- United States Treasury Bills, Notes, and Bonds. There is no limit of the portfolio invested in this category.
- United States Agency Securities
- Certificates of Deposit. Investments is limited to maximum of 30% of the portfolio.
- Corporate Bonds. Investments is limited to maximum of 30% of the portfolio and must have minimum rating of A- / A3 or better (by one rating agency)
- Mutual Funds (that invest in the above securities, including Money Market Funds)
- Municipal Bonds
- Commercial Paper
- Bankers Acceptances
- Repurchase Agreements
- Local Agency Investment Fund (LAIF) and Ventura County's pooled investment fund and shall not exceed 95% of the District's investable assets.

Not more than 10% of Districts funds shall be invested in any one single institution with the exception of United States Government Securities.

No investments shall be made in financial futures or financial options contracts which are otherwise allowed pursuant to Section 53601.1 of the Government Code. No investment shall be made in any security that at the time of the investment has a term remaining to maturity more than five years.

It is the District's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, it is realized that market prices of securities will vary depending on economic and interest rate conditions at any point in time.