



## Casitas Municipal Water District

### Proposed Revenue FY2025-2026

Manager Recommended

9,926 AF- Total

**FY2025-26**

**Budget**

| <b>Water Sales</b> |  |                  |
|--------------------|--|------------------|
| 11-4-00-4000-00    | Water Sales - Residential Gravity        | 10,171           |
| 11-4-00-4001-00    | Water Sales - Residential Pumped         | 859,772          |
| 11-4-00-4001-85    | Water Sales - Residential Pumped- Ojai   | 965,183          |
| 11-4-00-4004-00    | Water Sales - Multi Res Pump             | 194,555          |
| 11-4-00-4004-85    | Water Sales - Multi Res Pump (Ojai)      | 87,541           |
| 11-4-00-4010-00    | Water Sales - Commercial Gravity         | 1,190            |
| 11-4-00-4011-00    | Water Sales - Commercial Pumped          | 540,524          |
| 11-4-00-4011-85    | Water Sales - Commercial Pumped- Ojai    | 456,644          |
| 11-4-00-4021-00    | Water Sales - Industrial Pumped          | 18,143           |
| 11-4-00-4021-85    | Water Sales - Industrial Pumped- Ojai    | 4,980            |
| 11-4-00-4030-00    | Water Sales - Resale Gravity             | 2,089,025        |
| 11-4-00-4031-00    | Water Sales - Resale Pumped              | 370,413          |
| 11-4-00-4040-00    | Water Sales - Temporary Meter- Pumped    | 31,044           |
| 11-4-00-4041-00    | Water Sales - Other- Gravity             | 11,329           |
| 11-4-00-4042-00    | Water Sales - Other- Pumped              | 173,537          |
| 11-4-00-4042-85    | Water Sales -Other- Pumped- Ojai         | 84,434           |
| 11-4-00-4060-00    | Water Sales - Ag Domestic - Gravity      | 40,358           |
| 11-4-00-4061-00    | Water Sales - Ag Domestic - Pumped       | 2,006,395        |
| 11-4-00-4061-85    | Water Sales - Ag Domestic - Pumped- Ojai | 48,033           |
| 11-4-00-4062-00    | Water Sales - Ag Dom Mult - Gr           | 16,966           |
| 11-4-00-4063-00    | Water Sales Ag Dom Multi - Pu            | 53,023           |
| 11-4-00-4070-00    | Water Sales - Agricultural - Gravity     | 30,845           |
| 11-4-00-4071-00    | Water Sales - Agricultural - Pumped      | 1,334,231        |
| 11-4-00-4081-00    | Water Sales - Interdepartmental - Pumped | 181,376          |
| <b>Total</b>       |  | <b>9,609,712</b> |

| <b>Water Service Charge</b> |                                    |                  |
|-----------------------------|------------------------------------|------------------|
| 11-4-00-4150-00             | Meter Chg - CMWD Residential       | 1,603,795        |
| 11-4-00-4150-85             | Meter Chg - OJAI Residential       | 1,353,391        |
| 11-4-00-4151-00             | Meter Chg - CMWD Commercial        | 296,572          |
| 11-4-00-4151-85             | Meter Chg - OJAI Commercial        | 307,347          |
| 11-4-00-4152-00             | Meter Chg - CMWD Industrial        | 122,568          |
| 11-4-00-4152-85             | Meter Chg - OJAI Industrial        | 2,250            |
| 11-4-00-4153-00             | Meter Chg - CMWD Agriculture       | 493,508          |
| 11-4-00-4154-00             | Meter Chg - CMWD Institutional     | 123,795          |
| 11-4-00-4154-85             | Meter Chg - OJAI Institutional     | 90,714           |
| 11-4-00-4155-00             | Meter Chg - CMWD Temporary         | 17,497           |
| 11-4-00-4156-00             | Meter Chg - CMWD Ag Residential    | 1,072,608        |
| 11-4-00-4156-85             | Meter Chg - OJAI Ag Residential    | 15,906           |
| 11-4-00-4157-00             | Meter Chg - CMWD Interdepartmental | 137,102          |
| 11-4-00-4158-00             | Meter Chg - CMWD Resale            | 1,045,440        |
| 11-4-00-4159-00             | Meter Chg - Fire Service           | 33,328           |
| 11-4-00-4160-00             | Meter Chg- CMWD Multi Res          | 275,121          |
| 11-4-00-4160-85             | Meter Chg- OJAI Multi Res          | 103,140          |
| <b>Total</b>                |                                    | <b>7,094,082</b> |

| <b>Water Delinquency</b> |                                 |        |
|--------------------------|---------------------------------|--------|
| 11-4-00-4351-00          | Turn Off Fee                    | 13,523 |
| 11-4-00-4352-00          | Turn On Fee                     | 13,785 |
| 11-4-00-4353-00          | Late Fee - Residential          | 52,711 |
| 11-4-00-4357-00          | Late Fee - Business             | 5,023  |
| 11-4-00-4361-00          | Late Fee - Industrial           | 418    |
| 11-4-00-4365-00          | Late Fee - Resale               | 303    |
| 11-4-00-4369-00          | Late Fee - Other                | 5,675  |
| 11-4-00-4377-00          | Late Fee - Agriculture Domestic | 7,651  |
| 11-4-00-4381-00          | Late Fee - Agriculture          | 4,630  |
| 11-4-00-4383-00          | Late Fee- Multi Res             | 11,391 |
| 11-4-00-4387-00          | Late Fee - Ag Dom Multi Res     | 432    |
| 11-4-00-4395-00          | N.S.F. - Returned Check Fee     | 577    |

Total **116,119**

| <b>Water Services- Other</b> |                               |           |
|------------------------------|-------------------------------|-----------|
| 11-4-00-4090-00              | Capital Facilities Charge     | 55,485    |
| 11-4-00-4093-00              | Meter Tests & Installations   | 13,793    |
| 11-4-00-4411-00              | Will Serve Letter             | 5,550     |
| 11-4-00-4412-00              | Fire Hydrant Flow Test        | 1,000     |
| 11-4-00-4413-00              | VCFD Fire Flow Verification   | 6,290     |
| 11-4-00-4400-00              | Flexible Storage              | 4,472     |
| 11-4-00-4420-00              | Miscellaneous Revenue - Other | 87,343    |
| 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 Fee               | 10,440    |
| 11-4-00-4450-00              | SWP - Sale of Water           | 1,125,000 |

Total **1,329,373**

| <b>Taxes &amp; Assessments</b> |  |           |
|--------------------------------|--|-----------|
| 11-4-00-4200-00                | 1 % - Secured Current General          | 3,140,698 |
| 11-4-00-4235-00                | RDA - Pass Through                     | 425,795   |
| 11-4-00-4315-00                | State - Homeowners Property Tax Relief | 17,681    |
| 29-4-00-4010-00                | Bonded Debt (SWP)                      | 1,250,865 |
| 75-4-00-4010-00                | CFD 2013-1 - Tax Secured               | 3,074,279 |

Total **7,909,318**

| <b>Interest</b> |   |         |
|-----------------|---|---------|
| 11-4-00-4115-00 | Interest on Time Deposits and Investments | 222,914 |

Total **222,914**

| <b>Other Governmental Agencies</b> |                             |           |
|------------------------------------|-----------------------------|-----------|
| 11-4-00-4300-00                    | Federal Disaster Assistance | -         |
| 11-4-00-4305-00                    | Grant Revenue - Federal     | 1,875,000 |
| 11-4-00-4320-00                    | State - Other               | -         |

Total **1,875,000**

| <b>Recreation- Operations</b> |                               |              |
|-------------------------------|-------------------------------|--------------|
| 11-4-62-4500-00               | Animal Permit                 | 18,205       |
| 11-4-62-4510-00               | Boat Fees - Annual            | 40,200       |
| 11-4-62-4515-00               | Boat Fees - Daily             | 18,400       |
| 11-4-62-4525-00               | Boat Inspection Fees - Quagga | 10,760       |
| 11-4-62-4530-00               | Boat Fees - Overnight         | 475          |
| 11-4-62-4535-00               | Boat Lock Revenue - Quagga    | 2,250        |
| 11-4-62-4545-00               | Camping Fees                  | 2,548,917.00 |
| 11-4-62-4555-00               | Commercials - Recreation      | 10,500       |
| 11-4-62-4570-00               | Events - Recreation           | 40,524       |
| 11-4-62-4590-00               | Grants - Recreation           | 100,000      |

|                 |                                     |                  |
|-----------------|-------------------------------------|------------------|
| 11-4-62-4600-00 | Kayak & Canoes Annual - Recreation  | 3,350            |
| 11-4-62-4605-00 | Kayak and Canoes Daily - Recreation | 290              |
| 11-4-62-4625-00 | Reservations                        | 336,340          |
| 11-4-62-4630-00 | Shower Facility Fees                | 43,185           |
| 11-4-62-4635-00 | Trailer Storage Fees                | 379,500          |
| 11-4-62-4640-00 | Vehicle Fees - Daily                | 525,192          |
| 11-4-62-4645-00 | Violation Ordinance Fees            | 3,261            |
| 11-4-62-4650-00 | Visitor Cards                       | 211,515          |
| 11-4-62-4705-00 | Boat Rental - Concession            | 108,725.00       |
| 11-4-62-4720-00 | Park Store - Recreation             | 84,606           |
| 11-4-62-4725-00 | Cafe - Concession                   | 83,198           |
| 11-4-62-4750-00 | Rowing- Concession                  | 27,600           |
| Total           |                                     | <b>4,596,993</b> |

|                               |                                  |                  |
|-------------------------------|----------------------------------|------------------|
| <b>Recreation- Water Park</b> |                                  |                  |
| 11-4-65-4810-00               | Water Park - Group Pass Discount | 43,040           |
| 11-4-65-4818-00               | Water Park - Lifeguard Training  | 2,760            |
| 11-4-65-4840-00               | Water Park - Reservation Fee     | 77,655           |
| 11-4-65-4845-00               | Water Park - Season Pass Fee     | 7,875            |
| 11-4-65-4850-00               | Water Park - Shade Rental Fee    | 25,600           |
| 11-4-65-4860-00               | Water Park - Single Splash Fee   | 1,472,552        |
| 11-4-65-4865-00               | Water Park - Lodge Rental        | 38,000           |
| 11-4-65-4875-00               | Water Park -Cabana Rental        | 28,500           |
| 11-4-65-4870-00               | Water Park - Water Fitness - Fee | 7,770            |
| 11-4-65-4740-00               | Water Park Snack Bar             | 15,722           |
| Total                         |                                  | <b>1,719,474</b> |

|                     |                                |                |
|---------------------|--------------------------------|----------------|
| <b>Adjudication</b> |                                |                |
| 12-4-00-4160-00     | Meter Chg- CMWD Adjud Resident | 66,093         |
| 12-4-00-4160-85     | Meter Chg- OJAI Adjud Resident | 56,254         |
| 12-4-00-4161-00     | Meter Chg- CMWD Adjud Comm     | 17,434         |
| 12-4-00-4161-85     | Meter Chg- OJAI Adjud Comm     | 25,809         |
| 12-4-00-4162-00     | Meter Chg- CMWD Adjud Indust   | 1,159          |
| 12-4-00-4162-85     | Meter Chg- OJAI Adjud Indust   | 49             |
| 12-4-00-4163-00     | Meter Chg- CMWD Adjud Ag       | 99,211         |
| 12-4-00-4164-00     | Meter Chg- CMWD Adjud Ag Resid | 147,220        |
| 12-4-00-4164-85     | Meter Chg- OJAI Adjud Ag Resid | 2,198          |
| 12-4-00-4165-00     | Meter Chg- CMWD Adjud Interdep | 2,913          |
| 12-4-00-4166-00     | Meter Chg- CMWD Adjud Resale   | 129,129        |
| 12-4-00-4167-00     | Meter Chg- CMWD Adjud Other    | 5,726          |
| 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               |                                | <b>563,764</b> |

|                            |            |
|----------------------------|------------|
| <b>Total Revenue</b>       | 35,036,749 |
|                            | -          |
| <i>General Fund</i>        | 23,831,374 |
| <i>Recreation</i>          | 6,316,467  |
| <i>Adjudication</i>        | 563,764    |
| <i>Debt Service</i>        | 3,074,279  |
| <i>State Water Project</i> | 1,250,865  |



**Casitas Municipal Water District**  
**Revenue, Expense, & Capital Budget FY2025-2026**  
*Manager Recommended*

|   | FY2025-26<br>Budget    | FY2024-25<br>Budget     |
|---|------------------------|-------------------------|
|   | <i>9,926 AF- Total</i> | <i>10,464 AF- Total</i> |
| <b>Total Revenue</b>  | 35,036,749             | 32,894,720              |
| <b>Expenses</b>   |                        |                         |
| Administration  | 1,506,938              | 1,274,198               |
| Administration: Debt Service                                      | 3,043,716              | 2,991,211               |
| Administration: State Water Project                               | 1,250,865              | 1,277,767               |
| Board of Directors  | 158,545                | 158,312                 |
| District Maintenance  | 797,610                | 795,477                 |
| Electrical Mechanical   | 3,233,534              | 3,264,136               |
| Engineering   | 1,621,571              | 1,449,137               |
| Fisheries   | 818,083                | 744,625                 |
| General O&M   | 852,875                | 770,628                 |
| Human Resources   | 671,819                | 649,520                 |
| Information Technology  | 543,266                | 505,474                 |
| Management  | 1,309,326              | 1,181,335               |
| Pipeline  | 1,737,198              | 1,992,165               |
| Recreation - Operations & Water Park                              | 5,962,527              | 5,604,324               |
| Recreation: Debt Service  | 326,376                | 326,376                 |
| Retirees  | 438,663                | 363,708                 |
| Safety / Garage   | 287,706                | 268,020                 |
| Utilities Maintenance   | 994,591                | 952,183                 |
| Water Conservation - Public/ Relations                            | 681,493                | 672,938                 |
| Water Quality, Lab  | 1,195,963              | 1,014,021               |
| Water Treatment   | 2,718,633              | 2,481,244               |
| Adjudication  | 563,764                | 572,857                 |
| <b>Total Expenses</b>   | <b>30,715,061</b>      | <b>29,309,657</b>       |
| <b>Net</b>  | <b>4,321,688</b>       | <b>3,585,063</b>        |
| <b>Capital</b>  |                        |                         |
| Administration  | 255,070                | -                       |
| District Maintenance  | 55,000                 | -                       |
| Electrical Mechanical   | 204,700                | 50,754                  |
| Engineering   | 3,550,000              | 2,420,000               |
| Pipeline  | 150,000                | 82,500                  |
| Recreation - Operations & Water Park                              | 241,949                | 274,115                 |
| Safety / Garage   | 283,069                | 169,484                 |
| Utilities Maintenance   | 306,100                | 96,500                  |
| Water Quality, Lab  | 83,510                 | 689,800                 |
| Water Treatment   | 250,000                | 276,550                 |
| <b>Total Capital Expenses</b>                                     | <b>5,379,398</b>       | <b>4,074,703</b>        |
| <b>Net assets, end of year</b>                                    | <b>(1,057,710)</b>     | <b>(489,640)</b>        |
| Funding Deficit from Variation of Water Sales                     | -                      | -                       |
| Funding Deficit from Available Storm Damage Reserves              | -                      | -                       |
| Funding Deficit from Available Capital Imp Restricted Reserves    | -                      | -                       |
| Funding Deficit from Available Capital Imp Un Restricted Reserves | -                      | -                       |
| Funding Deficit from Available Alternate Water Supply Studies     | 625,000                | -                       |
| Funding Deficit from Funds - CFD 2013-1 Improvement Fund          | -                      | -                       |
| Funding Deficit from Conservation Penalty Reserves                | 432,710                | 489,640                 |
| <b>Net assets, End of Year</b>                                    | <b>(0)</b>             | <b>0</b>                |



**Casitas Municipal Water District**  
**Revenue, Expense, & Capital Budget FY2025-2026**  
 Manager Recommended

|                                      | District<br>Fund 11 | Recreation<br>Fund 11 | State Water<br>Project Fund 29 | CFD 2013-01 Debt<br>Service Fund 75 | Adjudication<br>Fund 12 |                    |
|--------------------------------------|---------------------|-----------------------|--------------------------------|-------------------------------------|-------------------------|--------------------|
| Adjudication Charge                  |                     |                       |                                |                                     | 563,764                 |                    |
| Interest                             | 222,914             |                       |                                |                                     |                         |                    |
| Other Govt Agency                    | 1,875,000           | 100,000               |                                |                                     |                         |                    |
| Water Delinquency                    | 116,119             |                       |                                |                                     |                         |                    |
| Water Sales                          | 9,609,712           |                       |                                |                                     |                         |                    |
| Water Service Charge                 | 7,094,082           |                       |                                |                                     |                         |                    |
| Water Service Other                  | 1,329,373           |                       |                                |                                     |                         |                    |
| Recreation Operations                |                     | 4,496,993             |                                |                                     |                         |                    |
| Recreation Water Park                |                     | 1,719,474             |                                |                                     |                         |                    |
| Taxes& Assessments                   | 3,584,174           |                       | 1,250,865                      | 3,074,279                           |                         |                    |
| <b>Total Revenue</b>                 | <b>23,831,374</b>   | <b>6,316,467</b>      | <b>1,250,865</b>               | <b>3,074,279</b>                    | <b>563,764</b>          | <b>35,036,749</b>  |
| Debt Service                         | 77,228              | 326,376               |                                | 2,925,213                           |                         |                    |
| Legal                                | 82,000              |                       |                                |                                     |                         |                    |
| Materials & Supplies                 | 2,392,598           | 564,565               |                                |                                     |                         |                    |
| Services/ Fees                       | 1,057,541           | 161,300               | 8,384                          | 31,275                              |                         |                    |
| Outside Contracts                    | 1,600,976           | 122,000               | 1,242,481                      | 10,000                              | 563,764                 |                    |
| Overhead                             | (418,649)           | 418,649               |                                |                                     |                         |                    |
| Salaries & Benefits                  | 12,654,911          | 4,124,713             |                                |                                     |                         |                    |
| Utilities                            | 2,198,737           | 571,000               |                                |                                     |                         |                    |
| <b>Total Expenses</b>                | <b>19,645,342</b>   | <b>6,288,603</b>      | <b>1,250,865</b>               | <b>2,966,488</b>                    | <b>563,764</b>          | <b>30,715,061</b>  |
| <b>Capital*</b>                      |                     |                       |                                |                                     |                         |                    |
| Administration                       | 255,070             |                       |                                |                                     |                         |                    |
| District Maintenance                 | 55,000              |                       |                                |                                     |                         |                    |
| Electrical Mechanical                | 204,700             |                       |                                |                                     |                         |                    |
| Engineering                          | 3,550,000           |                       |                                |                                     |                         |                    |
| Pipeline                             | 150,000             |                       |                                |                                     |                         |                    |
| Recreation - Operations & Water Park |                     | 241,949               |                                |                                     |                         |                    |
| Safety / Garage                      | 283,069             |                       |                                |                                     |                         |                    |
| Utilities Maintenance                | 306,100             |                       |                                |                                     |                         |                    |
| Water Quality, Lab                   | 83,510              |                       |                                |                                     |                         |                    |
| Water Treatment                      | 250,000             |                       |                                |                                     |                         |                    |
| <b>Total Capital Expenses</b>        | <b>5,137,449</b>    | <b>241,949</b>        | <b>-</b>                       | <b>-</b>                            | <b>-</b>                | <b>5,379,398</b>   |
| <b>Total</b>                         | <b>(951,417)</b>    | <b>(214,085)</b>      | <b>-</b>                       | <b>107,792</b>                      | <b>-</b>                | <b>(1,057,710)</b> |

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

| <b>Revenue Notes:</b>   |  |
|---|--|
| - Water Sales based on 3 year average of actual sales along with the MOU with the City of Ventura.  |  |
| - Property tax revenue data not available until after July 1, increased prior year levy amount by a factor of 2.5%.   |  |
| - Other Government Agency revenue includes grant reimbursement the intertie project.  |  |
| - Other Water Sales assumes \$1.125M in State Water Project water sales due to 50% allocation.  |  |
| - Recreation sales based on actual entrance totals, reservations made, or total amount of items sold.   |  |
| <b>Expense Notes:</b>   |  |
| - Debt service payments include Safety of the Dam Loan (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 etc.): \$848k   | State Water Project \$1,242,481  |
| Pipeline General Supplies: \$392k   | Software, bill printing, janitorial services, audit, & ADP Services \$361k                     |
| Gas & Maintenance: \$429k   | Adjudication work \$564k   |
| Hydrants, readers etc.: \$138k  | Water Quality consulting, testing, reporting & regulation work : \$312k                        |
|   | Standby Generators, pump repairs and testing, scada service \$254k                             |
|   | Pipeline work (eqpt rental, sandblasting fish screens, leak detection, traffic control) \$180k |
| - Overhead is charged to LCRA for work done by the District. Overhead charges include payroll processing & administration, payment processing, IT administration, and staff administrative time. These costs are offset with services LCRA provides the District such as water shed management. |  |
| - Budget includes salaries and benefits for 60 full time District employees, 1 part time employee, 5 Board of Directors, and 35 retirees. LCRA has a total of 17 full time employees and an additional 31 full time equivalents.  |  |
| -Benefits include a 7% increase for 2025 medical premiums.  |  |



**Casitas Municipal Water District**  
**Revenue & Expense Budget FY2025-2026**  
**Adjudication Fund 12**  
 Manager Recommended

| <b>Revenue</b>                          | <b>FY2025-26<br/>Budget</b> |
|---|-----------------------------|
| Meter Charge- CMWD Residential          | 66,093                      |
| Meter Charge- OJAI Residential          | 56,254                      |
| Meter Charge- CMWD Commercial           | 17,434                      |
| Meter Charge- OJAI Commercial           | 25,809                      |
| Meter Charge- CMWD Industrial           | 1,159                       |
| Meter Charge- CMWD OJAI Industrial      | 49                          |
| Meter Charge- CMWD Ag                   | 99,211                      |
| Meter Charge- CMWD Ag Residential       | 147,220                     |
| Meter Charge- OJAI Ag Residential       | 2,198                       |
| Meter Charge- CMWD Interdepartmental    | 2,913                       |
| Meter Charge- CMWD Resale               | 129,129                     |
| Meter Charge- CMWD Other                | 5,726                       |
| Meter Charge- OJAI Other                | 5,230                       |
| Meter Charge- CMWD Multi Residential    | 48                          |
| Meter Charge- OJAI Multi Residential    | 363                         |
| Meter Charge- CMWD Ag Multi Residential | 4,928                       |
| <b>Total Revenue</b>                    | 563,764                     |
| <br><b>Expenses</b>                     |                             |
| Other Professional Fees                 | 563,764                     |
| <b>Total Expenses</b>                   | 563,764                     |
| <b>Net assets, end of year</b>          | -                           |