

Casitas Municipal Water District

FINANCE COMMITTEE
Bergen/Cole

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=NVR0SVIDQ1k1VDNiamILU2NvUIZYQT09>

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#

April 18, 2025

1:30 p.m.

Agenda

1. Roll call.
2. Public comments.
3. Board/Management comments.
4. Review of Casitas MWD 2023 Ten-Year Capital Replacement/Improvement Matrix.
5. 2025 Casitas MWD Rate Study Progress Update.
6. Review of February 2025 Financial Statements.

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 accommodation 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 Casitas MWD 2023 Ten-Year Capital Replacement/Improvement Matrix**

Date: April 14, 2025

RECOMMENDATION:

The Finance Committee direct staff to include this information in the 2025 Casitas MWD Water Rate Study.

BACKGROUND:

The Casitas MWD Board of Directors approved a resolution regarding the District's Ten-Year Capital Replacement/Improvement Matrix on September 13, 2023.

The resulting matrix was included in the 2023 Casitas MWD Water Rate Study wherein a three-year water rate adjustment was approved by the Casitas Board on December 13, 2023.

A number of these projects have been completed in the intervening time and the updated matrix reflects this fact.

DISCUSSION:

The Casitas MWD 10-Year Capital Replacement Matrix includes approximately \$119M in projects.

The matrix looks at the estimated Capital Replacement/Improvement costs that would be expected over the ten-year period and is proposed to be paid through a combination of water rates, bonds, and possibly natural disaster recovery funding through the Federal Emergency Management Agency (FEMA).

The CFD-2013-funded projects in the matrix have now been completed and the CFD-2013 funding has been expended.

For Fiscal Year 2023-2024, \$1.63M of the \$2.32M in projects in the plan with Water Rates/Reserves Funding sources were completed.

In Fiscal Year 2024-2025, \$1.52M of the \$4.2M in projects with Water Rates/Reserves Funding were completed.

None of the projects with Bond Funding have been completed.

The total of completed projects are \$4.45M of the \$119M within the approved ten-year plan have been completed.

Earlier this year, staff reviewed the 2023 Capital Replacement/Improvement Plan and put together revised project matrix that contemplates \$134M in projects over the next ten fiscal years.

The revised matrix is attached

RECOMMENDATION:

Staff recommends that with relatively small numerical value of the projects completed within the 2023 Casitas MWD Capital Replacement/Improvement Plan, that the revised project matrix be included in the 2025 Water Rates Study.

**CASITAS MWD 2023 CAPITAL REPLACEMENT/IMPROVEMENT PLAN
BOND-FUNDED PROJECTS**

Completed Projects:

Fiscal Year	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	Total 10 Year	Funding
4M Reservoir Recoating	-	-	-	-	-	-	-	3,000,000	-	-	3,000,000	Bonding
Camp Chafee System - Pipeline/Pump Station	-	-	-	-	-	150,000	2,350,000	-	-	-	2,500,000	Bonding
Casitas Dam & Outlet Works - Pipeline & Equipment Rehab/Replacement	-	75,000	100,000	-	-	-	-	-	-	-	175,000	Bonding
East Ojai Reservoir Recoating Project	-	-	2,000,000	2,000,000	-	-	-	-	-	-	4,000,000	Bonding
Fairview Reservoir Recoating	-	-	-	-	-	-	3,000,000	-	-	-	3,000,000	Bonding
Faria Beach Main Relocation	-	-	-	750,000	750,000	-	-	-	-	-	1,500,000	Bonding
Gardens System Modification	-	50,000	105,000	-	-	-	-	-	-	-	155,000	Bonding
Marion Walker WTP Piping Improvement/Replacement	60,000	-	-	300,000	325,000	350,000	375,000	400,000	425,000	471,000	2,706,000	Bonding
Mira Monte Well Replacement	-	-	-	-	100,000	500,000	500,000	-	-	-	1,100,000	Bonding
Oak View Reservoir #1 Recoating	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000	Bonding
Oak View Reservoir #2 Recoating	-	-	-	-	-	-	-	2,500,000	-	-	2,500,000	Bonding
Oak View/ Miramonte Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
Ojai Valley Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
Ojai Valley Pump Station	-	-	-	-	-	420,000	-	-	-	-	420,000	Bonding
OWS Integration with Casitas Legacy System	-	-	-	400,000	2,200,000	150,000	400,000	250,000	2,500,000	1,000,000	6,900,000	Bonding
Rincon 2M Pipeline Replacement	100,000	-	-	-	-	200,000	-	4,500,000	4,500,000	-	9,300,000	Bonding
Rincon Balancing Reservoir #1 Recoating	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000	Bonding
Rincon Balancing Reservoir #2 Recoating	-	-	-	-	-	-	1,500,000	-	-	-	1,500,000	Bonding
Rincon Control Reservoir Replacement	-	800,000	-	-	-	-	-	-	-	-	800,000	Bonding
Rincon Pipeline Vent Structure	-	-	-	250,000	-	-	-	-	-	-	250,000	Bonding
Robles Diversion Cleanout and Cutoff Wall Rehab	-	-	-	2,000,000	-	-	2,000,000	-	-	2,000,000	6,000,000	Bonding
Santa Ana Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
Signal Booster Zone Hydraulic Improvements	-	-	-	205,000	-	2,898,500	1,338,700	-	-	-	4,442,200	Bonding
Transmission & Distribution Pipeline Replacements	-	500,000	-	500,000	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	-	7,500,000	Bonding
Upper Ojai Reservoir Recoating	-	-	-	-	-	-	-	-	-	2,500,000	2,500,000	Bonding
Upper Rincon Lateral Replacement	-	750,000	750,000	-	-	-	-	-	-	-	1,500,000	Bonding
Villanova Pipeline Valve Insertion	-	150,000	-	-	-	-	-	-	-	-	150,000	Bonding
	-	-	-	-	-	-	-	-	-	-	-	Bonding
Sub total Bonding	160,000	2,775,000	2,955,000	6,405,000	4,875,000	10,168,500	12,963,700	11,650,000	8,425,000	5,971,000	66,348,200	
Heidelberger Tank and Pump Plant Retaining Walls	-	-	-	-	-	-	-	-	-	-	-	CFD 2013-1
Mutual Well #7 Equipping and Site Work	-	-	-	-	-	-	-	-	-	-	-	CFD 2013-1
Running Ridge/Foothill Pipeline Modification	300,000	-	-	-	-	-	-	-	-	-	300,000	CFD 2013-1
West and East Ojai Avenue Pipeline Replacement	968,655	-	-	-	-	-	-	-	-	-	968,655	CFD 2013-1
Sub total CFD 2013-1	1,268,655	-	-	-	-	-	-	-	-	-	1,268,655	

CASITAS MWD 2023 CAPITAL REPLACEMENT/IMPROVEMENT PLAN **RATES/RESERVES-FUNDED PROJECTS**

Completed Projects:

Fiscal Year	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	Total 10 Year	Funding
Admin Data Servers	20,000	-	-	-	-	20,000	-	-	-	-	40,000	CMWD (Reserves or Rates)
Anodes Replacement - Casitas Dam Inlet Structure	-	-	-	-	225,000	-	-	-	-	-	225,000	CMWD (Reserves or Rates)
Automation Engineering Services	60,000	-	-	-	-	-	-	-	-	-	60,000	CMWD (Reserves or Rates)
Ave#1/2 Pump #4 Rehabilitation	-	300,000	325,000	-	-	-	-	-	-	-	625,000	CMWD (Reserves or Rates)
B.W. Residuals Drying Bed Rehabilitations	-	45,000	-	-	-	-	-	-	-	-	45,000	CMWD (Reserves or Rates)
Backwash Surge Tank "B" Coating and Restoration	-	160,000	-	-	-	-	-	-	-	-	160,000	CMWD (Reserves or Rates)
Casitas Dam Drainage Improvement/Rehabilitation	-	200,000	-	-	-	-	-	-	-	-	200,000	CMWD (Reserves or Rates)
Casitas Dam Hollow Jet Valve Replacement/Modification	-	250,000	-	-	-	-	-	-	-	-	250,000	CMWD (Reserves or Rates)
Casitas Dam Spillway Erosion Control	-	350,000	-	-	-	-	-	-	-	-	350,000	CMWD (Reserves or Rates)
Chemical Dosing Equipment Replacement	-	45,000	40,000	40,000	45,000	-	-	-	-	-	170,000	CMWD (Reserves or Rates)
Dam Intake Screen Maintenance	60,000	-	-	-	-	-	-	-	-	-	60,000	CMWD (Reserves or Rates)
Dam Intake Structure Restoration and Rehab	-	100,000	-	-	-	-	-	-	-	-	100,000	CMWD (Reserves or Rates)
Dam Spillway Drainage System / Stilling Basin Cleanout / Drainage Modifications	-	30,000	150,000	1,200,000	-	-	-	-	-	-	1,380,000	CMWD (Reserves or Rates)
DBP Reduction by Converting Fat Pipe to Chloramines	280,500	-	-	-	-	-	-	-	-	-	280,500	CMWD (Reserves or Rates)
Distribution System Vault Rehabilitation	55,000	57,000	60,000	63,000	66,000	69,000	72,000	75,000	78,000	81,000	676,000	CMWD (Reserves or Rates)
District Fleet Vehicle Replacement	281,181	169,139	624,176	169,189	389,674	674,369	531,478	248,451	282,546	-	2,606,237	CMWD (Reserves or Rates)
District Office Maintenance - Replace Admin Bldg. Roof	-	-	500,000	-	-	-	-	-	-	-	500,000	CMWD (Reserves or Rates)
District Water Facility Building Improvements	-	30,000	30,000	30,000	35,000	35,000	35,000	35,000	-	-	230,000	CMWD (Reserves or Rates)
Facility Paving	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000	CMWD (Reserves or Rates)
Filter Media Cleaning Filter	123,050	123,000	125,000	125,000	125,000	125,000	125,000	100,000	100,000	100,000	1,173,050	CMWD (Reserves or Rates)
Fortress Reservoir Site Stability Improvements	30,000	230,000	-	-	-	-	-	-	-	-	300,000	CMWD (Reserves or Rates)
Heidelberger Booster Station and Reservoir Slope Stability	-	100,000	-	-	-	-	-	-	-	-	100,000	CMWD (Reserves or Rates)
Lab Renovation; incubator; backup power	28,401	-	-	-	-	-	-	-	-	-	28,401	CMWD (Reserves or Rates)
Lake Casitas Bathymetric Survey	-	-	-	-	-	100,000	-	-	-	-	100,000	CMWD (Reserves or Rates)
Lake Water Quality Department Vessel	101,182	-	-	-	-	-	-	-	-	-	101,182	CMWD (Reserves or Rates)
Large Valve Replacement - Distribution System	-	150,000	157,000	164,000	171,000	179,000	187,000	195,000	204,000	213,000	1,620,000	CMWD (Reserves or Rates)
Lower Rincon Main Crossing Replacements (2)	30,000	-	-	-	-	-	-	-	-	-	30,000	CMWD (Reserves or Rates)
Marion Walker Treatment Plant Building Expansion	-	400,000	-	-	-	-	-	-	-	-	400,000	CMWD (Reserves or Rates)
Matilija Conduit Abandonment Ojala Improvements	40,000	-	-	-	-	-	-	-	-	-	40,000	CMWD (Reserves or Rates)
Meter Replacements	155,000	160,000	171,000	180,000	189,000	198,000	208,000	218,000	229,000	240,000	1,951,000	CMWD (Reserves or Rates)
Metal #7 Well Awning	17,000	-	-	-	-	-	-	-	-	-	17,000	CMWD (Reserves or Rates)
MXU Battery Replacement	-	-	90,000	95,000	100,000	105,000	110,000	116,000	122,000	128,000	866,000	CMWD (Reserves or Rates)
New Accounting System	-	-	250,000	-	-	-	-	-	-	-	250,000	CMWD (Reserves or Rates)
New Ojai System Well - Design	-	-	-	-	-	-	-	-	-	105,000	105,000	CMWD (Reserves or Rates)
Ojai Valley Pump Plant Improvements	-	-	-	350,000	-	-	-	-	-	-	350,000	CMWD (Reserves or Rates)
Paint Exterior and Interior of Marion Walker Treatment Plant	-	-	-	-	45,000	200,000	125,000	-	-	-	370,000	CMWD (Reserves or Rates)
Paving Marion Walker Treatment Plant	48,000	-	-	-	-	-	-	-	-	-	48,000	CMWD (Reserves or Rates)
Pump Plant Control Valves	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	90,000	CMWD (Reserves or Rates)
Pump Plant Emergency Generator - Portable	-	-	-	-	-	-	-	-	-	-	-	CMWD (Reserves or Rates)
Pump Plant Motor Awnings	54,000	-	28,000	-	-	-	-	-	-	-	54,000	CMWD (Reserves or Rates)
Pump Plant Restoration	-	-	-	-	-	-	-	-	-	-	-	CMWD (Reserves or Rates)
Pump Repairs and Mechanical Seal Installs	67,600	67,600	56,000	59,000	62,000	65,000	68,000	71,000	75,000	79,000	677,600	CMWD (Reserves or Rates)
Replacement Pumps (Sludge Pump and Backwash Mix Pump)	11,200	-	-	-	-	-	-	-	-	-	11,200	CMWD (Reserves or Rates)
Reservoir Cleaning and Inspections	-	-	-	-	50,000	-	-	-	-	50,000	100,000	CMWD (Reserves or Rates)
Reservoir Mixers	176,042	176,042	45,000	47,000	-	-	-	-	-	-	176,042	CMWD (Reserves or Rates)

**CASITAS MWD 2023 CAPITAL REPLACEMENT/IMPROVEMENT PLAN
RATES/RESERVES-FUNDED PROJECTS (Continued)**

Fiscal Year	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	Total 10 Year	Funding
Reservoir Seismic Upgrades	300,000		350,000		350,000		350,000		350,000		1,700,000	CMWD (Reserves or Rates)
Rewind motors and rebuild pumps	16,000	52,000	54,000	56,000	58,000	61,000	64,000	67,000	70,000	73,000	571,000	CMWD (Reserves or Rates)
Rincon Regulator vault improvements	25,000	25,000	25,000	-	-	-	-	-	-	-	75,000	CMWD (Reserves or Rates)
Robles Canal Access Road Paving	300,000	300,000	300,000	-	-	-	-	-	-	-	900,000	CMWD (Reserves or Rates)
Robles Crane System	-	100,000	-	-	-	-	-	-	-	-	100,000	CMWD (Reserves or Rates)
Robles Diversion Canal Panel Replacement	104,000		109,000	-	114,000	-	119,000	-	124,000	-	570,000	CMWD (Reserves or Rates)
Robles Diversion Fish Passage Improvements	100,000	300,000		-	-	300,000	-	-	-	-	700,000	CMWD (Reserves or Rates)
Robles Forebay Restoration - Staff Executed Cleanouts	-	-	350,000	-	-	350,000	-		350,000	-	1,050,000	CMWD (Reserves or Rates)
San Antonio Booster C Rehabilitation	-	20,000	150,000	-	-	-	-	-	-	-	170,000	CMWD (Reserves or Rates)
San Antonio Filter Upgrade	-	85,000	-	-	-	-	-	-	-	-	85,000	CMWD (Reserves or Rates)
Sludge Bed #3 Rehab	9,500										9,500	CMWD (Reserves or Rates)
Small Tank Recoating - Various Sites	-			350,000		350,000		400,000		400,000	1,500,000	CMWD (Reserves or Rates)
Turnout Piping Improvements	-	18,000	20,000	20,000	20,000	23,000	23,000	23,000	26,000	26,000	199,000	CMWD (Reserves or Rates)
Upgrade Fortress Pump Plant	-			-	25,000	250,000	-	-	-	-	275,000	CMWD (Reserves or Rates)
Upgrade Panel view on VFD at Rincon Pump Plant	18,500		-	-	-	-	-	-	-	-	18,500	CMWD (Reserves or Rates)
Valve and Actuator Replacements (Marion Walker Treatment Plant)	-	25,000	25,000	25,000	30,000	30,000	30,000	35,000	35,000	35,000	270,000	CMWD (Reserves or Rates)
Vertical Mast Light Tower (tow behind)	22,000										22,000	CMWD (Reserves or Rates)
Welder/ Handheld Valve Exerciser/ sodium storage tank / Freeze tool	-	-	-	-	-	-	-	-	-	-	-	CMWD (Reserves or Rates)
Sub total CMWD (Reserves or Rates)	2,327,596	4,173,633	4,044,175	3,383,189	2,210,874	3,144,360	2,157,478	1,794,451	2,255,546	1,640,000	27,131,302	
Robles Diversion/ Forebay FEMA REIMBURSEMENT - 2023 Storm Related		1,000,000		-	-	-	-	-	-	-	2,000,000	FEMA 75%; 25% match
Emergency Generator at Rincon Pumping Plant	250,000	250,000									500,000	FEMA 75%; 25% match
Ventura-Santa Barbara Counties Intertie	250,000	2,500,000	2,500,000	1,250,000	5,000,000	10,000,000	-	-	-	-	21,500,000	Grant/ Loan
Sub total FEMA, Grant, and Loans	1,500,000	4,250,000	2,500,000	1,250,000	5,000,000	10,000,000	-	-	-	-	24,500,000	
Total Capital Improvements	5,256,251	11,198,633	9,499,175	11,038,189	12,085,874	23,312,860	15,121,178	13,444,451	10,680,546	7,611,000	119,248,157	

Completed Projects:

CASITAS MWD REVISED CAPITAL REPLACEMENT/IMPROVEMENT MATRIX

Bond-Funded Projects

Fiscal Year	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034	2034/2035	Total 10 Year (2025/2026-2034- 2035)	Funding
4M Reservoir #1 Recoating	-	-	-	-	-	1,500,000	-	-	-	-	1,500,000	Bonding
4M Reservoir #2 Recoating	-	-	-	-	-	-	-	1,500,000	-	-	1,500,000	Bonding
Camp Chafee System - Pipeline/Pump Station	-	-	-	-	-	-	150,000	2,350,000	-	-	2,500,000	Bonding
Casitas Dam Inlet & Outlet Work assessment	75,000	100,000	-	-	-	-	-	-	-	-	175,000	Bonding
Fairview #1 Reservoir Recoating	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000	Bonding
Fairview #2 Reservoir Recoating	-	-	-	-	-	-	1,500,000	-	-	-	1,500,000	Bonding
Faria Beach Main Relocation	-	750,000	750,000	-	-	-	-	-	-	-	1,500,000	Bonding
Fortress Pump Plant	-	-	250,000	-	-	-	-	-	-	-	250,000	Bonding
Gardens System Modification	50,000	105,000	-	-	-	-	-	-	-	-	155,000	Bonding
Heidelberger Pump Plant Retaining Walls	100,000	-	-	-	-	-	-	-	-	-	100,000	Bonding
Matilija Groundwater Supply Pilot Well	900,000	300,000	-	-	-	-	-	-	-	-	1,200,000	Bonding
MWTP Piping Improvement/Replacement	-	300,000	325,000	350,000	375,000	400,000	425,000	450,000	-	-	2,625,000	Bonding
Mira Monte Well Replacement	-	-	100,000	500,000	500,000	-	-	-	-	-	1,100,000	Bonding
Oak View Reservoir #1 Recoating	-	-	-	2,500,000	-	-	-	-	-	-	2,500,000	Bonding
Oak View Reservoir #2 Recoating	-	-	-	-	-	2,500,000	-	-	-	-	2,500,000	Bonding
Oak View Mainline Valve Insertion	225,000	-	-	-	-	-	-	-	-	-	225,000	Bonding
Ojai Valley Mainline Valve Insertion	150,000	-	-	-	-	-	-	-	-	-	150,000	Bonding
Ojai Valley Pump Station	-	-	-	420,000	-	-	-	-	-	-	420,000	Bonding
Rincon 2M Pipeline Replacement	-	-	100,000	200,000	-	4,500,000	4,500,000	-	-	-	9,300,000	Bonding
Rincon Balancing Reservoir #1 Recoating	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000	Bonding
Rincon Balancing Reservoir #2 Recoating	-	-	-	-	1,500,000	-	-	-	-	-	1,500,000	Bonding
Rincon Control Reservoir Replacement	-	-	800,000	-	-	-	-	-	-	-	800,000	Bonding
Rincon Pipeline Vent Structure	-	250,000	-	-	-	-	-	-	-	-	250,000	Bonding
Robles Diversion Cleanout and Cutoff Wall Rehab	-	2,000,000	-	-	2,000,000	-	-	2,000,000	-	-	6,000,000	Bonding
Signal Booster Zone Hydraulic Improvements	-	200,000	-	3,000,000	1,500,000	-	-	-	-	-	4,700,000	Bonding
Transmission & Distribution Pipeline Replacements	-	500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	12,500,000	Bonding
Upper Ojai Reservoir Recoating	-	-	-	-	-	-	-	2,000,000	1,000,000	-	3,000,000	Bonding
Upper Rincon Lateral Replacement	750,000	750,000	-	-	-	-	-	-	-	-	1,500,000	Bonding
Villanova Mainline Valve Insertion	150,000	-	-	-	-	-	-	-	-	-	150,000	Bonding
Villanova Reservoir Recoating	-	-	-	-	-	-	-	-	-	7,000,000	7,000,000	Bonding
Sub total Bonding	2,400,000	5,255,000	3,825,000	9,970,000	8,875,000	10,400,000	8,075,000	9,800,000	2,500,000	8,500,000	69,600,000	

CASITAS MWD REVISED CAPITAL REPLACMENT/IMPROVEMENT MATRIX

Rates/Reserves-Funded Projects

Admin Data Servers	-	-	-	20,000	-	-	-	-	-	-	20,000	CMWD (Reserves or Rates)
Anodes Replacement - Casitas Dam Inlet Structure	-	-	-	-	-	-	225,000	-	-	-	225,000	CMWD (Reserves or Rates)
Ave#1/2 Pump #4 Rehabilitation	325,000	280,000	-	-	-	-	-	-	-	-	605,000	CMWD (Reserves or Rates)
Backwash Surge Tank "B" Coating and Restoration	-	160,000	-	-	-	-	-	-	-	-	160,000	CMWD (Reserves or Rates)
Casitas Dam Hollow Jet Valve Replacement/Modification	-	250,000	250,000	-	-	-	-	-	-	-	500,000	CMWD (Reserves or Rates)
Casitas Dam Spillway Erosion Control	-	350,000	-	-	-	-	-	-	-	-	350,000	CMWD (Reserves or Rates)
Chemical Dosing Equipment Replacement	40,000	25,000	35,000	35,000	-	-	-	-	-	-	135,000	CMWD (Reserves or Rates)
Dam Intake Screen Maintenance	30,000	30,000	-	-	-	-	-	-	-	-	60,000	CMWD (Reserves or Rates)
Dam Spillway Drainage System / Stilling Basin Cleanout / Drain	-	-	-	-	-	150,000	1,200,000	-	-	-	1,350,000	CMWD (Reserves or Rates)
Distribution System Vault Rehabilitation	60,000	63,000	66,000	69,000	72,000	75,000	78,000	81,000	85,000	89,000	738,000	CMWD (Reserves or Rates)
District Fleet Vehicle Replacement	409,566	440,940	522,797	279,079	507,079	352,534	552,534	383,809	383,309	355,809	4,187,456	CMWD (Reserves or Rates)
District Office Maintenance - Replace Admin Bldg. Roof	500,000	-	-	-	-	-	-	-	-	-	500,000	CMWD (Reserves or Rates)
Filter Media & Rehab Cleaning Filter	125,000	131,000	138,000	145,000	152,000	160,000	168,000	176,000	185,000	194,000	1,574,000	CMWD (Reserves or Rates)
Fortress Reservoir Site Stability Improvements	50,000	250,000	-	-	-	-	-	-	-	-	300,000	CMWD (Reserves or Rates)
Lake Casitas Bathymetric Survey	100,000	-	-	-	-	100,000	-	-	-	-	200,000	CMWD (Reserves or Rates)
Lake Water Quality Department Vessel	125,000	-	-	-	-	-	-	-	-	-	125,000	CMWD (Reserves or Rates)
Large Valve Replacement - Distribution System	157,000	164,000	171,000	179,000	187,000	195,000	204,000	213,000	222,000	232,000	1,924,000	CMWD (Reserves or Rates)
Marion Walker Treatment Plant Facility Painting	-	-	45,000	200,000	125,000	-	-	-	-	-	370,000	CMWD (Reserves or Rates)
Meter & MXU Battery Replacements	261,000	275,000	199,000	303,000	318,000	334,000	351,000	368,000	386,000	405,000	3,200,000	CMWD (Reserves or Rates)
New Accounting System	250,000	-	-	-	-	-	-	-	-	-	250,000	CMWD (Reserves or Rates)
Ojai System Well Replacement	-	-	-	-	-	-	-	-	1,000,000	1,000,000	2,000,000	CMWD (Reserves or Rates)
Ojai Valley Pump Plant Improvements	-	350,000	-	-	-	-	-	-	-	-	350,000	CMWD (Reserves or Rates)
Paving- Casitas Facilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000	CMWD (Reserves or Rates)
Paving- Public Right of Way	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	2,500,000	CMWD (Reserves or Rates)
San Antonio Booster Station Improvements (VFD's)	-	150,000	-	-	-	-	-	-	-	-	150,000	CMWD (Reserves or Rates)
Pump Plant Valve Replacement	10,000	10,500	11,000	11,600	12,200	12,800	13,500	14,200	14,900	15,700	126,400	CMWD (Reserves or Rates)
Pump Plant Motor Awning Overhead Protection	56,000	58,000	60,000	62,000	64,000	66,000	68,000	70,500	-	-	504,500	CMWD (Reserves or Rates)
Pump Plant Manifold Coating & Restoration	30,000	32,000	45,000	80,000	95,000	40,000	60,000	30,000	35,000	-	447,000	CMWD (Reserves or Rates)
Pump Repairs and Mechanical Seal Installs	56,000	59,000	62,000	65,000	68,000	71,000	75,000	79,000	83,000	87,000	705,000	CMWD (Reserves or Rates)
Reservoir Cleaning and Inspections	-	-	-	-	250,000	-	-	-	-	300,000	550,000	CMWD (Reserves or Rates)
Reservoir Mixers	28,000	29,500	-	-	-	-	-	-	-	-	57,500	CMWD (Reserves or Rates)
Reservoir Seismic Upgrades	350,000	-	350,000	-	350,000	-	350,000	-	350,000	-	1,750,000	CMWD (Reserves or Rates)
Rewind motors and rebuild pumps	54,000	56,000	58,000	61,000	64,000	67,000	70,000	73,000	76,000	79,000	658,000	CMWD (Reserves or Rates)
Rincon Regulator vault improvements	25,000	-	-	-	-	-	-	-	-	-	25,000	CMWD (Reserves or Rates)
Robles Canal Access Road Paving	830,000	830,000	830,000	-	-	-	-	-	-	-	2,490,000	CMWD (Reserves or Rates)
Robles Diversion Canal Panel Replacement & Sealing	150,000	160,000	180,000	-	-	-	200,000	-	200,000	-	890,000	CMWD (Reserves or Rates)
Robles Diversion Fish Passage Improvements	-	-	-	300,000	-	-	-	-	-	-	300,000	CMWD (Reserves or Rates)
Robles Forebay Restoration - Staff Executed Cleanouts	350,000	-	-	350,000	-	-	350,000	-	-	350,000	1,400,000	CMWD (Reserves or Rates)
San Antonio Filter Upgrade	-	-	115,000	-	-	-	-	-	-	-	115,000	CMWD (Reserves or Rates)
Small Tank Recoating - Various Sites	-	350,000	-	350,000	-	400,000	-	400,000	400,000	400,000	2,300,000	CMWD (Reserves or Rates)
Turnout Piping Improvements	20,000	20,000	20,000	23,000	23,000	23,000	26,000	26,000	26,000	26,000	233,000	CMWD (Reserves or Rates)
Upgrade Panel view on VFD at Rincon Pump Plant	21,000	-	-	-	-	-	-	-	-	-	21,000	CMWD (Reserves or Rates)
Valve and Actuator Replacements (Marion Walker Treatment P	25,000	25,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	315,000	CMWD (Reserves or Rates)
Sub total CMWD (Reserves or Rates)	4,787,566	4,898,940	3,537,797	2,912,679	2,667,279	2,431,334	4,376,034	2,299,509	3,831,209	3,918,509	35,660,856	
Robles Diversion/ Forebay FEMA REIMBURSEMENT - 2023 Storm	-	-	-	-	-	-	-	-	-	-	-	FEMA 75%; 25% match
Emergency Generator at Rincon Pumping Plant	-	-	-	-	-	-	-	-	-	-	-	FEMA 75%; 25% match
Ventura-Santa Barbara Counties Intertie	2,500,000	5,000,000	10,000,000	1,250,000	-	-	-	-	-	-	18,750,000	Grant/ Loan
OWS Integration with Casitas Legacy System	3,000,000	5,000,000	2,000,000	-	-	-	-	-	-	-	10,000,000	Grant 100%
Sub total FEMA, Grant, and Loans	5,500,000	10,000,000	12,000,000	1,250,000	-	-	-	-	-	-	28,750,000	
Total Capital Improvements	12,687,566	20,153,940	19,362,797	14,132,679	11,542,279	12,831,334	12,451,034	12,099,509	6,331,209	12,418,509	134,010,856	

**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: Finance Committee
FROM: Michael Flood, General Manager
SUBJECT: 2025 Casitas MWD Water Rate Study Progress Update
DATE: 04/15/2025

RECOMMENDATIONS:

That the Committee:

- A. Receive and consider recommendations for 2025 Water Rate Study.
- B. Provide direction regarding the timeline and revenue and expense estimates to be included in the study.

BACKGROUND:

Casitas MWD's current rate schedule was developed via a rate study conducted by Bartle Wells Associates in 2023 and resulted in a water rate adjustment for Calendar Years 2024, 2025, and 2026.

On October 18, 2024 the Finance Committee reviewed a proposal from Bartle Wells Associates for an updated Water Rate Study to be conducted in Fiscal year 2025 and asked that the proposal be forwarded to the Casitas MWD Board of Directors for further discussion.

On November 13, 2024 the Board authorized a contract with Bartle Wells Associates to conduct an update to the Cost of Service and Rate Design Study (Rate Study) to inform water rates for the next five years (a copy of the proposal is attached).

The scope of the Rate Study update includes updating the 10-year financial plan and developing a rate structure sufficient to generate revenues needed to cover the cost of service and maintain the District's financial reserves to policy levels.

Staff has been meeting with Bartle Wells Associates in order to provide information and feedback on the 2025 Rate Study update.

DISCUSSION:

Casitas MWD customer water consumption has been considerably lower than the 13,000 AF/Year that was determined in the 2023 Rate Study:

- Fiscal Year 2024: 6,995 Acre Feet
- Fiscal Year 2025: 9,300 Acre Feet to 9,800 Acre Feet (est.)

These low water sales amounts have resulted in the need to suspend portions of the District's Capital Improvement/Replacement plan as well as District reserve fund targets.

Staff recommends the following for the 2025 Rate Study update:

- Five-Year Rate Adjustment (Calendar Years 2026, 2027, 2028, 2029, and 2030)
- Average Annual Water Demands of between 9,300 Acre-Feet to 9,800 Acre-Feet
- 5% annual rate of inflation over the period for materials and supplies
- Inclusion of the staff-revised Capital Improvement/Replacement Matrix
- Review of the Adjudication Charge

Michael DeGroot of Bartle Wells Associate will provide a presentation during the Committee Meeting.



Proposal for a Water Rate Study Update



July 26, 2024



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

2625 Alcatraz Ave, #602
Berkeley, CA 94705
Tel 510 653 3399
www.bartlewells.com

July 26, 2024

Casitas Municipal Water District
1055 Ventura Avenue
Oak View, CA 93022
Attn: Janyne Brown, Chief Financial Officer

Re: Proposal for a Water Rate Study Update

Bartle Wells Associates (BWA) is pleased to submit a proposal to develop a water rate study update for the Casitas Municipal Water District. Since 1964, our firm has specialized in providing independent financial and utility rate consulting services to California water and wastewater agencies.

We have served over 600 public agencies throughout California, including numerous southern California agencies such as Casitas Municipal Water District, Cities of San Clemente, Hemet, Santa Barbara, Poway, Imperial, Glendale, Chula Vista, Palmdale, Hesperia, Palm Springs, Port Hueneme, Lancaster, Apple Valley, and Paramount, as well as the Ramona Municipal Water District, Helix Water District, Joshua Basin Water District, Palmdale Water District, Lake Arrowhead Community Services District, Big Bear Area Regional Wastewater Agency, Victor Valley Regional Wastewater Agency, Indian Wells Valley Water District, Moulton-Niguel Water District, Lake Arrowhead Community Services District, Cucamonga Valley Water District, San Diego County Water Authority and many others.

We have enjoyed working with District staff in conducting the 2023 water rate study. Our proposed study update will be based on a comprehensive analysis of consumption data and financial data, ensuring that the rate structures reflect the current usage patterns and financial needs of the District. Additionally, we will update the adjudication charge to better align with the latest cost information, customer data, and financial objectives.

We are very interested in working with the District on this project and hope this submission provides a suitable basis for our selection. We are prepared to complete the project according to the District's scheduling needs and appreciate your consideration. Please do not hesitate to contact us if you have any questions or would like additional information.

Sincerely,

Michael DeGroot
Vice President

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EXECUTIVE SUMMARY

BARTLE WELLS ASSOCIATES CONTACT INFORMATION



Bartle Wells Associates
2625 Alcatraz Ave, #602
Berkeley, CA 94705
510.653.3399

BWA Contact & Project Manager

Michael DeGroot

Tel: 510.473.8491

E-mail: michael@bartlewells.com

Bartle Wells Associates was established in 1964 and is a California Corporation and certified State of California Small Business. Our Federal Tax ID number is 94-1664409

BWA FIRM OVERVIEW

Bartle Wells Associates is a leading California consulting firm specializing in water and wastewater utility rates and finance. The firm was established in 1964. BWA specializes in three professional services: utility rate and fee studies, financial plans, and project financing. We are one of the few independent financial advisors providing all three of these interrelated services to public agencies. BWA has completed over 1,000 utility rate and fee studies and has helped public agencies obtain over \$5 billion of low-cost project financing via bonds, bank loans, and a range of state and federally-subsidized financing programs.

EXPERIENCE

BWA has served over 600 public agencies from all areas of California. Our clients have ranged from small cities and districts to large cities, special districts, joint power authorities, and counties. BWA extensive experience in California developing inclining block rate structures with fixed and individualized tiers. BWA consultants are very familiar with the requirements of Propositions 26 and 218 as well as AB 1668 and SB 606.

BWA PROJECT TEAM

BWA proposes to assign Michael DeGroot as the project manager. Michael DeGroot has over ten years of experience in municipal finance. He has substantial experience developing long-term financial models and utility rates based on a cost of service approach.

GENERAL PROJECT APPROACH

BWA's general project approach is to work closely with District staff and other members of the project team, identify objectives, set milestones, have frequent communication, and remain flexible to resolve unanticipated issues. All work will be completed by Bartle Wells Associates. BWA has a long track record of completing assignments on-schedule and on-budget.

SUMMARY OF PROPOSED SCOPE OF SERVICES

This proposal includes a draft scope of services. BWA can work with the District to finalize a scope of services and budget that achieve all of the District's objectives. Key elements of our proposal include:

- **Update Financial Plan and Consumption Information:** Develop financial plans to serve as financial roadmaps for funding the District's operating and capital programs while maintaining long-term financial health. As part of this task, BWA will update the financial model with the latest cash fund balances and analyze the latest consumption information and the impact on District revenues.
- **Develop Surcharge / Rate Stabilization:** Evaluate rate alternatives and recommend rate surcharge that meet the District's annual revenue requirements while being fair and equitable to all customers. Final surcharge recommendations will be designed to make up any loss in revenue and replenish reserves.
- **Update the Adjudication Charges Approved in 2020:** BWA will work with the District to update the adjudication charges that were approved in 2020.

- **Board Meetings & Implementation:** Rate and fee adjustments can be controversial. BWA has found that ratepayers are generally more accepting of rate and fee increases when they understand why the increases are needed. Our proposal includes up to five (5) virtual Board/subcommittee meetings to build final consensus with the rate recommendation. BWA will review and assist drafting the required notification.

Firm Organization and Project Team



BARTLE WELLS ASSOCIATES

Leaders in Water, Wastewater & Stormwater Rates and Finance Since 1964

Bartle Wells Associates (BWA) is an independent financial advisory firm with expertise in the areas of water, wastewater, and stormwater finance. BWA was established in 1964 and has over 50 years of experience advising cities, special districts, and other agencies on the complexities and challenges in public finance. We have advised over 600 public agency clients throughout California and the western United States. We have a diversity of abilities and experience to evaluate all types of financial issues faced by local governments and to recommend the best and most-practical solutions.

Bartle Wells Associates has a highly qualified professional team of five consultants. Our educational backgrounds include finance, business, public administration, public policy, and economics.

BWA specializes in three professional services: utility cost-of-service rate and fee studies, financial plans, and project financing. We are one of the few independent financial advisors providing *all three* of these interrelated services to public agencies.

BWA Key Services

- *Rate & Fee Studies*
- *Financial Plans*
- *Project Financing*

RATE AND FEE STUDIES Our rate studies employ a cost-of-service approach and are designed to maintain the long-term financial health of a utility enterprise while being fair to all customers. We develop practical recommendations that are easy to implement and often phase in rate adjustments over time to minimize the impact on ratepayers. We also have extensive experience developing impact fees that equitably recover the costs of infrastructure required to serve new development. BWA has completed hundreds of utility rate and fee studies. We have helped communities implement a wide range of rate structures and are knowledgeable about the legal requirements governing rates and impact fees. We develop clear, effective presentations and have represented public agencies at hundreds of public hearings to build consensus for our recommendations.

FINANCIAL PLANS Our financial plans provide agencies with a flexible roadmap for funding long-term operating and capital needs. We evaluate the wide range of financing options available, develop a plan that recommends the best financing approach, and clearly identify the sources of revenue for funding projects and repaying any debt. We also help agencies develop prudent financial policies, such as fund reserve targets, to support sound financial management. BWA has developed over 2,000 utility enterprise financial plans to help public agencies fund their operating and capital programs, meet debt service requirements, and maintain long-term financial health.

PROJECT FINANCING Our project financing experience includes over 300 bond sales and numerous bank loans, lines of credit, and a range of state and federal grant and loan programs. We generally recommend issuing debt via a competitive sale process to achieve the lowest cost financing possible. To date, we have helped California agencies obtain over \$5 billion of financing via bonds, bank loans/private placements, lines of credit, low-rate State Revolving Fund Loans, and other funding programs. We work only



for public agencies; we are independent financial advisors and do not buy, trade, or resell bonds. Our work is concentrated on providing independent advice that enables our clients to finance their projects on the most favorable terms—lowest interest rates, smallest issue size, and greatest flexibility.

Bartle Wells Associates is a charter member of the **National Association of Municipal Advisors** (NAMA), which establishes strict criteria for independent advisory firms. All of our lead consultants are *Certified Independent Professional Municipal Advisors* and are Registered Municipal Advisors.



BWA has served over 550 public agencies throughout California and the western United States.

Bartle Wells Associates is committed to providing value and the best advice to our clients. Our strength is *quality*—the quality of advice, service, and work we do for all our clients.

EXPERIENCE BWA has extensive experience developing long-term financial plans, utility rates, and capacity fees for public agencies from all areas of California and the western U.S. In recent years, we have completed assignments for many agencies including:

Sample Water/Sewer/ Stormwater Districts

- Monterey One Water
- Pico Water District
- South San Luis Obispo County San District
- San Miguel Community Services District
- Rio Linda/ Elverta Community Water District
- Alameda County Water District
- Cambria Community Services District
- Sonoma County Water Agency
- Mid-Peninsula Water District
- Silicon Valley Clean Water
- Ramona Municipal Water District
- East Bay Municipal Utility District
- Sausalito-Marin City Sanitary District
- Union Sanitary District
- Novato Sanitary District
- Montara Water & Sanitary District
- West Valley Sanitation District
- Joshua Basin Water District
- Napa Sanitation District
- East Bay Municipal Utility District
- West Valley Sanitation District
- San Francisco Public Utilities Commission

Sample Cities

- City of Santa Barbara
- City of Modesto
- City of Palmdale
- City of San Clemente
- City of Hemet
- City of Fresno
- City of Palm Springs
- City of Poway
- City of Imperial
- City of Port Hueneme
- City of Redwood City
- City of Hesperia
- City of Glendale
- City of Solvang
- City of Brawley
- City of Chula Vista
- City of Morro Bay
- City of Vacaville
- City of San Carlos
- City of Monterey
- City of Mountain View
- City of Lancaster

PROJECT TEAM

Our general project approach is to work closely with staff and other members of the project team, identify objectives, set milestones, have frequent communication, and remain flexible to resolve unanticipated issues.

Bartle Wells Associates has a highly-qualified professional team. Our education and backgrounds include finance, business, public administration, public policy, and economics. Bartle Wells Associates has a long track record of completing projects on time and on or under budget.

Bartle Wells Associates will perform all work related to this assignment and does not plan to use any subcontractors for this project. Our consulting staff has availability to assist on this project as needed to ensure all project work and deliverables are completed on schedule.

Michael DeGroot, Project Manager

Michael DeGroot is a Vice President with over ten years of experience developing long-term financial models and utility rates based on a cost of service approach. Michael has worked with many regional agencies. *Michael will serve as will serve as the primary contact person and manage the day-to-day project work. He will be involved in all aspects of the project from kickoff to implementation.*



Analytical Support
Additional BWA Staff
Available as Needed

RESUMES

MICHAEL J. DEGROOT

Vice President

Michael DeGroot is a Vice President and registered Municipal Advisor with Bartle Wells Associates. He specializes in developing long-term financial plans, water and sewer rates, and capacity fees for cities and special districts. Mr. DeGroot has over ten years of experience working with a wide range of California public agencies. He works closely with City staff, engineers, lawyers, and other consultants to develop financial projections and rate and fee recommendations including equitable rate structures for water and sewer enterprises.

Education

B.S., Business Administration – U.C. Berkeley Walter A. Haas School of Business, Berkeley, CA

Representative Projects

- **Casitas Municipal Water District:** Water rate study.
- **Santa Clarita Valley Water Agency:** Water capacity fee study.
- **South Feather Water and Power Agency:** Water rate study.
- **City of Placerville:** Water and sewer rate study.
- **City of Patterson:** Water rate study and water, sewer, and stormwater capacity fee studies.
- **Thermalito Water and Sewer District:** Water and sewer rate study.
- **Idyllwild Water District:** Water and sewer rate study.
- **City of Santa Barbara:** Water rate study and water and sewer capacity fees.
- **City of Foster City:** Water and sewer rate study and analysis of alternative rate structures.
- **Marina Coast Water District:** Water and sewer capacity fee study.
- **San Dieguito Water District:** Water capacity fee study.
- **Palmdale Water District:** Water rate study.
- **City of California City:** Water and sewer rates, impact fees, and miscellaneous charges.
- **City of Fresno:** Water capacity fees.
- **Town of Yountville:** Water and sewer rate study.
- **Malaga County Water District:** Water and sewer rate study and capacity fees.
- **Pinedale County Water District:** Water rate study.
- **Mariposa County:** Water and sewer financial plans for six utilities and funding plan for roads.
- **Irish Beach Water District:** Assessment for water infrastructure funding.
- **City of Angels Camp:** Water and sewer rate study.
- **City of Hemet:** Water rate study, including water budget rate structure recommendation.
- **Paradise Irrigation District:** Water enterprise financial plan and capacity fee.
- **Browns Valley Irrigation District:** Water rate study
- **City of Milpitas:** Water rate study.

Certifications

MSRB -Registered Municipal Advisor Principal – Series 50

PROJECT SCOPE

PROJECT APPROACH

Our general project approach is to work closely with staff and other members of the project team, identify objectives, set milestones, have frequent communication, and remain flexible to resolve unanticipated issues. The key components of our approach are:

- *Knowledge of the District and Similar Entities:* BWA specializes in water and wastewater rates and finance and has worked for over 600 agencies, including Casitas Municipal Water District. BWA extensive experience in California developing inclining block rate structures with fixed and individualized tiers. BWA consultants are very familiar with the requirements of Propositions 26 and 218 as well as AB 1668 and SB 606.
- *Cost-Effectiveness:* Effective project management and cost control are critical to the success of any project. BWA emphasizes careful cost management and regular tracking of hours billed to avoid exceeding the budget.
- *Timeliness:* BWA has the in-house resources and expertise to meet the District’s scheduling needs. We take deadlines seriously. We have extensive experience successfully completing projects and addressing unexpected issues while meeting tight deadlines.

BWA’s approach to each project is based on a comprehensive analysis of each agency’s unique financial situation, customer base, consumption patterns, and demands. We do not have a “one-size-fits-all” rate model. We tailor each study to fit the distinct requisites of each agency to ensure that all recommendations reflect local needs and objectives.

METHODOLOGY

This section presents our methodology and proposed scope of services that we believe form a sound basis for completing this assignment. We will work with the District to finalize a scope of services that meets the District’s objectives and schedule. At the end of the study, BWA will produce a defensible document that outlines a comprehensive, reasonable financial plan attainable through sound, industry-standard recommendations.

TASK A. PROJECT INITIATION & DATA COLLECTION

1. Project Team Orientation

To initiate our work, hold a conference call or meeting with District staff and others as appropriate, to accomplish the following:

- Identify members of District staff, Board of Directors, engineering consultants, and other consultants/advisors who will participate in the project.
- Determine the roles and responsibilities of all project participants.
- Identify other parties that may have a significant interest in the project, such as community groups, business organizations, and large customers.
- Establish project schedule and key milestone dates.
- Confirm the key goals and expectations of the project team.

BWA recommends holding the kickoff meeting after we have reviewed preliminary information. This will enable the kickoff meeting to be more substantive and facilitate more in-depth discussion of key issues and preliminary observations and potential alternatives.

2. Investigation and Data Collection

Assemble the information necessary to understand finances, customers and usage, rate and fee structures, and legal agreements with other agencies. Assistance and cooperation of District staff will be needed to assemble the relevant background information. The objectives of investigation and data collection are to develop a complete understanding of the enterprises and their finances, and to reach an agreement on basic assumptions to be used in the study.

Task A – Project Initiation Deliverables Include:

- Project kickoff meeting
- Identification of project goals and objectives
- Revised project schedule and budget
- Project team contact list
- Identification of key assumptions and alternatives for evaluation

TASK B. LONG-RANGE FINANCIAL PLANS

1. Develop Forecasts and Projections

Based on evaluation of the data assembled and input provided by staff and other members of the project team, prepare forecasts and projections to be used in the development of financial projections. Develop projections for the following areas (and others as appropriate):

Water Demand, Supply, & Cost: With staff input, forecast demand, future conservation projections, sources of supply, and the cost of water supply. Evaluate alternative water supply and cost scenarios as warranted.

2. Review and Update Fund Reserve Targets

Evaluate the adequacy of the District's current fund reserves. As warranted, identify alternatives, and update minimum fund reserve targets based on operating and capital funding projections and loss of reserves due to conservation. Develop an implementation plan for achieving and maintaining the recommended reserve fund levels.

3. Update Long-Range Cash Flow Projections

BWA recommends updating ten-year financial plans. BWA will develop cash flow projections showing the financial position over the next ten years. The cash flows will project fund balances, revenues, expenses, and debt service coverage. BWA typically recommends that rate increases be phased in over time to minimize the annual impact on ratepayers.

4. Evaluate Financial Scenarios & Rate Increase Options

Based on the cash flow projections, determine the annual revenue requirements and project the additional revenue requirement for a new stabilization rate and updated adjudication surcharge. Evaluate the financial impact of various financial and rate adjustment alternatives, such as phasing in required rate increases over a number of years. If appropriate, develop a reduced rate alternative.

5. Meet with District to Discuss Findings & Gain Input

Coordinate a meeting with District staff to discuss findings, alternatives, and preliminary recommendations. Receive input and revise alternatives and recommendations as appropriate.



The 10-year financial plans will serve as financial roadmaps for funding future operating and capital programs while supporting long-term financial stability.

Task B - 10-Year Financial Plan Deliverables Include:

- Recommendation for updated fund reserve targets
- Updated financial projections
- Identification of alternative rate / surcharge scenarios for District evaluation
- Meet with District to discuss findings and alternatives, and gain input

TASK C. COST-OF-SERVICE ANALYSIS & RATE DESIGN

1. Analyze Historical Utility Consumption & Billing Data

Evaluate historical demand and utility billing data, and production data, to determine reasonable and conservative estimates of demand to use in developing rates and/or alternatives. Demand can fluctuate from year to year depending on various factors such as weather and local and regional conservation efforts.

2. Identify Rate Structure Modifications & Alternatives

Identify rate structures designed to better achieve District objectives. Discuss pros and cons of different rate structure options and their general impacts on different types of customers. *Rate options will be refined as the study progresses based on input from the District's project team*

3. Cost Allocation

Ensure equity in revenue recovery. Work with District staff to identify direct and indirect benefits to different types of customers from current District operations and projected operation with implementation of the District's long-range financial plan. As appropriate, identify changes in methodology to improve fairness and/or better reflect District objectives for revenue recovery.

4. Cost-of-Service Rate Derivation

Develop new rates based on a reasonable and defensible cost-of-service methodology. As part of this process, BWA will develop tables documenting how costs are allocated for recovery from various rate components and how rates are derived. The goal is to develop rates that support District objectives and policy preferences and reflect the cost of providing service.

5. Develop Preliminary & Final Rate Recommendations

Based on the cost of service allocations and rate structure analysis, develop draft rate recommendations designed to achieve the revenue targets identified in the financial plan. The recommendations can include a multi-year phase in of both overall rate increases and proposed rate as appropriate. Review preliminary recommendations and key alternatives with the District's project team for input and refinement of recommendations. Final rate recommendations will be designed to:

- a) fund the cost of providing service including adjudication costs,
- b) achieve debt service coverage requirements and fund reserve targets,
- c) provide a prudent balance of revenue stability and conservation incentive,
- d) be fair and equitable to all customers, and
- e) be easy to implement and administer

6. Evaluate Rate Impacts on District Customers

Calculate the rate impacts of rate alternative on a range of District customers (e.g. different customer classes, customers with different levels of use, etc.) Work with the project team to identify customer and usage profiles to use for calculating the rate impacts. Discuss additional rate structure adjustments that may reduce the impact on certain customers if warranted and/or requested by the project team.



Rates will be developed based on a cost-of-service approach designed to equitably recover the cost of providing service to all customers.

7. Draft a Report Summarizing Findings & Recommendations

Submit a draft summary report summarizing objectives, findings and recommendations. Receive input on draft report from the District's project team. Prepare final reports incorporating input received.

8. Meet with District to Discuss Findings & Gain Input

Coordinate a meeting with District staff to discuss findings, alternatives, and preliminary recommendations. Receive input and revise alternatives and recommendations as appropriate.

Task C – Rate Study Deliverables Include:

- Analysis of utility billing data
- Identification of rate alternatives and their impacts on District customers
- Cost-of-service allocations supporting the proposed rates
- Preliminary and final rate recommendations
- Draft and final reports
- Meet with District to discuss findings and alternatives, and gain input

TASK D. PRESENTATIONS & PUBLIC OUTREACH

1. Meetings/Presentations

Meet with the District's project team to present and present findings, discuss alternatives and their impacts, gain ongoing input, and develop and hone recommendations. Present findings to Board of Directors. The final number of meetings will be determined with input from the District's project team. A preliminary schedule could include: virtual progress meetings with the project team as needed, four meetings with the finance subcommittee or Board to present preliminary and final recommendations, and a presentation at the public hearing.

Presentations will provide brief background and study objectives, make a clear case why rate increases are needed, describe the rate structure (and potentially key alternatives) approved by the project team, show rate impacts on various customer profiles, present findings of the rate survey, and discuss related financial and policy recommendations. We have substantial experience in presenting our findings to both technical and governing boards and to audiences without a background in water rates or finances.

2. Prepare Draft & Final Reports & Present Findings

Submit a draft summary report for District review and feedback. The report will summarize key findings and recommendations and discuss key alternatives when applicable. Receive input on draft report from the District's project team and Board of Directors. Prepare final reports incorporating feedback received. We will provide copies of both the draft and final reports and electronic versions to the District as needed.

3. Develop a User-Friendly Rate Model

Develop a simple and straightforward Excel-based financial and rate model to enable the District to evaluate financial scenarios and project future utility rates. The model will enable District staff to update financial information and key assumptions and evaluate the impacts of various rate increase alternatives on fund reserves, debt service coverage ratios, and customer bills. BWA has developed numerous rate and financial models for utility enterprises. We have found that keeping a model as straightforward as possible, without unnecessary complexity, can increase the model's usability and improve effectiveness as an in-house planning tool. BWA will be available to train District staff or provide assistance as needed.

4. Public Education and Consensus-Building

Rate and fee adjustments are often controversial. BWA has extensive experience developing clear presentations that facilitate public understanding of the need for rate increases. We understand the importance of building consensus and public acceptance for our recommendations and can assist the District in developing public education materials.

Task D – Board Presentations & Public Outreach Deliverables Include:

- Presentations at up to 5 virtual meetings including 4 Board/subcommittee meetings plus the public hearing
- PowerPoint presentation summarizing key findings, alternatives, and recommendation, including a summary presentation at the rate hearing
- Draft and final reports summarizing key findings, alternatives, and recommendations

PROPOSED PROJECT SCHEDULE

Provided below is a draft timeframe for completion of the Project. BWA will work with the District to develop a final schedule designed to meet the District’s objectives. The preliminary schedule is based on adopting rates effective April 1st, 2025.

PROJECT TASK	OCT/NOV				DEC/JAN				FEB/MAR			
Research												
Financial Plan												
Cost Allocation and Rate Design												
Draft, Revised, & Final Reports												
Board Meetings and 218 Hearing												

Note: Individual project milestones will be established based on consultation with the project team.

Cost Proposal

Provided below is a draft breakdown of our budget by task. We remain available to work with the District to refine the scope and budget to meet the District's objectives and expectations.

TASK	Estimated M. DeGroot		Total
	Hours	@ \$270/hr	Cost
PROJECT INITIATION & DATA ANALYSIS	20	20	\$5,400
FINANCIAL PLAN	20	20	\$5,400
COST ALLOCATION	35	35	\$9,450
RATE DESIGN	35	35	\$9,450
MEETINGS, PRESENTATIONS, REPORT & 218 ASSISTANCE	35	35	\$9,450
SUBTOTAL HOURS	145	145	\$39,150
TOTAL PROJECT COSTS			\$39,150

AVAILABILITY & FEES

1. Bartle Wells Associates is prepared to begin work upon authorization to proceed.
2. During the project development period, Bartle Wells Associates will be available at all reasonable times and on reasonable notice for meetings and for consultation with staff, attorneys, consulting engineers, and others as necessary.
3. Bartle Wells Associates will perform all work related to the assignment. Michael DeGroot, a firm Vice President, will serve as the Project Manager and lead contact person, BWA and will be involved with the project a day-to-day basis. This project team may be assisted by other BWA analysts as needed.
4. The fees for services outlined in this proposal will not exceed \$39,150 for the Water Rate Study Update. The fee is based on the following assumptions:
 - a. All necessary information will be provided by the client agency in a timely manner.
 - b. Development of a draft, final draft, and final version of tables, presentations, and reports. Time and expenses involved in revising tables and assumptions or developing additional versions of documents may constitute additional services if not achievable within the budget.
 - c. Up to five (5) virtual meetings/presentations with the District Board/subcommittee. Additional meetings or presentations may constitute additional services if not achievable within the budget.
5. Progress payments and direct expenses are payable on a time and materials basis as the work proceeds as provided in our Billing Rate Schedule 2024, which will remain in effect through the duration of this assignment.
6. Bartle Wells Associates will maintain in force, during the full term of the assignment, insurance as provided in the Certificate of Insurance attached.
7. If the project is terminated for any reason, Bartle Wells Associates is to be reimbursed for professional services and direct expenses incurred up to the time we receive notification of such termination.
8. This proposal may be withdrawn or amended if not accepted within 120 days of its date.
9. We will not require a formal contract of employment and will consider a letter or e-mail from an appropriate official as sufficient authority to proceed.



BARTLE WELLS ASSOCIATES

BILLING RATE SCHEDULE 2024

Rates Effective 1/1/2024

Professional Services

Financial Analyst I	\$120 per hour
Financial Analyst II	\$140 per hour
Associate Consultant.....	\$160 per hour
Consultant	\$180 per hour
Senior Consultant.....	\$210 per hour
Project Manager	\$240 per hour
Principal Consultant	\$270 per hour

The hourly rates for professional services include all overhead and indirect expenses. Bartle Wells Associates does not charge for administrative support services. Expert witness, legal testimony, or other special limited assignments will be billed at one and one-half times the consultant's hourly rate.

The above rates will remain in effect through December 31, 2024, at which point they will be subject to adjustment.

Direct Expenses

Subconsultants will be billed at cost plus ten percent. Other reimbursable direct expenses incurred on behalf of the agency will be billed at cost plus ten percent. These reimbursable costs include, but are not limited to:

- Travel, meals, lodging
- Printing and photocopying
- Special statistical analysis
- Outside computer services
- Bond ratings
- Automobile mileage
- Messenger services and mailing costs
- Graphic design and photography
- Special legal services
- Legal advertisements

Insurance

Bartle Wells Associates maintains insurance in the amounts and coverage as provided in the attached schedule of insurance. Additional or special insurance, licensing, or permit requirements beyond what is shown on the schedule of insurance are billed in addition to the contract amount.

Payment

Fees are typically billed monthly or bi-monthly for the preceding work period and are due and payable within 30 days of the date of the invoice. A late charge of 1.0 percent per month may be applied to balances unpaid after 60 days.

MUNICIPAL ADVISOR DISCLOSURES

This section provides certain disclosures required by the Municipal Securities Rulemaking Board (MSRB) regarding our duties as a Municipal Advisor to the extent any such duties apply to this assignment.

* Bartle Wells Associates will provide advice and conduct activities with a “duty of care” and a “fiduciary duty” to the District. Our role and responsibilities during this engagement will continue through the completion of the project.

* Bartle Wells Associates is a registered Municipal Advisor with the Securities and Exchange Commission (SEC Registration No. 867-00740) and the Municipal Securities Rulemaking Board (MSRB ID K0414).

* Bartle Wells Associates has never been cited for any legal or disciplinary action regarding municipal advisory activities.

* Bartle Wells Associates has not and will not receive any compensation from any third party seeking to provide services, municipal securities transactions, or municipal financial products related to this transaction. BWA or any of its employees will not engage in any activities that would produce a direct or indirect financial gain for the firm other than compensation for our services identified in this proposal.

* Bartle Wells Associates is not aware of any conflicts of interest that would affect our ability to provide independent and objective advice and Municipal Advisory services in a manner consistent with the requirements of MSRB Rule G-42.

* The website address for the Municipal Securities Rulemaking Board (MSRB) is www.MSRB.org. The MSRB’s website provides a municipal advisory client brochure that describes the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority. The municipal advisory client brochure is accessible via a link on www.MSRB.org or can be downloaded from <http://www.msrb.org/~media/Files/Resources/MSRB-MA-Clients-Brochure>.

SCHEDULE OF INSURANCE

SCHEDULE OF INSURANCE

Insured: BARTLE WELLS ASSOCIATES

Bartle Wells Associates will maintain in force, during the full term of the assignment, insurance in the amounts and coverage as provided in this schedule. If additional insurance is required, and the insurer increases the premium as a result, then the amount of the increase will be added to the contract price.

TYPE OF INSURANCE	COMPANY POLICY NUMBER	COVERAGES AND LIMITS	EXP. DATE
Commercial General Liability	Hartford Insurance Company Policy #35-SBA PA6857	■ \$2,000,000 General Aggregate ■ \$4,000,000 Products Comp/Op Aggregate ■ \$2,000,000 Personal & Advertising Injury ■ \$2,000,000 Each Occurrence	6/1/25
Excess/Umbrella Liability	Hartford Insurance Company Policy #35-SBA PA6857	■ \$1,000,000 Aggregate ■ \$1,000,000 Each Occurrence	6/1/25
Automobile Liability	Hartford Insurance Company Policy #35-UEC VU2842	■ \$1,000,000 Combined Single Limit	6/1/25
Workers Compensation & Employers' Liability	Hartford Underwriters Insurance Company Policy #35-WEC FG7858	Workers' Compensation: Statutory Limits for the State of California. Employers' Liability: ■ Bodily Injury by Accident - \$1,000,000 each accident ■ Bodily Injury by Disease - \$1,000,000 each employee ■ Bodily Injury by Disease - \$1,000,000 policy limit	6/1/25
Professional Liability	Axis Surplus Lines Insurance Company Policy #ENN603224	Solely in the performance of services as municipal financing consultants for others for a fee. Limit: \$2,000,000 Per Occurrence & Aggregate (including defense costs, charges, and expenses)	6/1/25



Casitas Municipal Water District
Revenue & Expense Report
For the Month Ending, February 28th, 2025

% of the Year Completed: 66.67%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Water Sales	9,563,915	427,304	7,191,007	4,310,491
Water Standby	6,565,471	559,967	4,318,366	3,904,207
Water Delinquency & Penalties	112,974	10,418	76,956	90,569
Water Other	22,397	3,375	26,685	13,965
Recreation- Operations	4,677,717	216,082	3,023,700	2,307,118
Recreation- Water Park	1,579,649	600	1,163,827	1,005,686
Miscellaneous Operational	108,885	27,657	344,217	109,036
Subtotal Operating Revenue (d)	22,631,008	1,245,403	16,144,758	11,741,072
Miscellaneous Non-Operational	1,188,852	1,032,088	1,229,755	1,678,264
Grants/ Reimbursements	900,000	73,860	777,500	125,151
Taxes & Assessments	7,602,003	7,353	4,484,581	4,239,830
Subtotal Non-Operating Revenue (e)	9,690,855	1,113,300	6,491,837	6,043,245
Total Revenue (d+e)	32,321,863	2,358,703	22,636,594	17,784,316

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	2,372,908	75.19%	75.19%
-	2,247,105	65.77%	65.77%
-	36,018	68.12%	68.12%
-	(4,288)	119.15%	119.15%
-	1,654,017	64.64%	64.64%
-	415,822	73.68%	73.68%
-	(235,332)	316.13%	316.13%
-	6,486,250	71.34%	71.34%
-	(40,903)	103.44%	103.44%
-	122,500	86.39%	86.39%
-	3,117,422	58.99%	58.99%
-	3,199,018	66.99%	66.99%
-	9,685,269	70.03%	70.03%

Expenses

Administration	1,274,198	139,217	1,079,407	1,130,934
Board of Directors	158,312	6,879	54,234	67,907
District Maintenance	795,477	75,811	446,578	456,263
Electrical Mechanical	3,264,135	246,945	2,015,990	1,773,876
Engineering	1,449,136	91,180	846,404	929,280
Fisheries	744,625	51,613	412,181	438,921
General O&M	770,627	67,364	535,439	451,478
Human Resources	649,520	36,346	552,129	505,645
Information Technology	505,475	40,282	313,940	299,361
Management	1,181,335	67,590	745,658	692,889
Pipeline	1,992,164	160,733	1,165,743	911,890
Recreation - Operations / Maint. / PR / Water Pk	5,604,323	318,554	3,122,450	3,213,835
Retirees	363,707	34,386	247,351	233,565
Safety / Garage	268,019	21,220	169,454	176,278
Utilities Maintenance	952,183	73,517	629,566	658,362
Water Conservation - P/R	672,939	46,491	404,407	453,007
Water Quality- Lab	1,014,021	62,842	588,649	526,652
Water Treatment	2,481,244	177,448	1,489,884	2,176,236
Total Operating Expenses (f)	24,141,440	1,718,418	14,819,464	15,096,379
Net, Operating gain/(loss) (d-f)	(1,510,432)	(473,015)	1,325,294	(3,355,307)
Net, total gain/(loss) (d+e-f)	8,180,423	640,285	7,817,131	2,687,938

32,250	162,541	84.71%	87.24%
-	104,078	34.26%	34.26%
26,114	322,785	56.14%	59.42%
35,434	1,212,711	61.76%	62.85%
129,418	473,314	58.41%	67.34%
-	332,444	55.35%	55.35%
3,423	231,765	69.48%	69.93%
-	97,391	85.01%	85.01%
15,658	175,878	62.11%	65.21%
10,249	425,428	63.12%	63.99%
113,224	713,197	58.52%	64.20%
48,448	2,433,425	55.72%	56.58%
-	116,356	68.01%	68.01%
1,140	97,425	63.22%	63.65%
94,062	228,555	66.12%	76.00%
5,000	263,532	60.10%	60.84%
53,714	371,658	58.05%	63.35%
498,767	492,593	60.05%	80.15%
1,066,901	8,255,076	61.39%	65.81%

Debt Service	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
CFD 2013-1	2,913,983	450	2,903,987	2,291,117
USBR- Dam Safety Loan	77,228	77,228	77,228	77,228
State Water Project	1,277,767	53,056	572,332	776,528
Aquatic Play Structure	326,376	-	326,376	207,356
Total Debt Service	4,595,354	130,735	3,879,923	3,352,229

Total Encumbered (c)	Budget Remaining (a)-(b)-(c)	% YTD Budget (b)/(a)	% YTD Budget encumbered (b+c)/(a)
-	9,996	99.66%	99.66%
-	(0)	100.00%	100.00%
-	705,435	44.79%	44.79%
-	1	100.00%	100.00%
-	715,431	84.43%	84.43%

	Current Budget (a)	Current Period Balance	Year to Date Balance (b)	Prior Year to Date Balance
Capital				
Administration	-	-	-	-
Board of Directors	-	-	-	-
District Maintenance	-	-	-	-
Electrical Mechanical	50,754	-	116	36,418
Engineering	2,420,000	269,951	3,076,691	1,146,713
Engineering- CFD	-	-	-	1,092,293
Fisheries	-	-	-	-
General O&M	-	-	-	-
Information Technology	15,000	-	-	-
Management	-	-	-	-
Pipeline	82,500	-	17,644	15,160
Recreation - Operations / Maint. / PR / Water Pk	274,115	28,358	496,069	236,839
Retirees	-	-	-	-
Safety / Garage	169,484	-	57,292	90,550
Utilities Maintenance	96,500	-	81,779	45,141
Water Conservation - P/R	-	-	-	-
Water Quality- Lab	689,800	1,923	82,676	70,141
Water Treatment	276,550	35,958	124,668	109,428
Total Capital	4,074,703	336,189	3,936,936	2,842,683

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%
-	-	0.00%	0.00%
5,000	45,638	0.23%	10.08%
1,100,506	(1,757,197)	127.14%	172.61%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
-	-	0.00%	0.00%
12,130	2,870	0.00%	80.87%
-	-	0.00%	0.00%
-	64,856	21.39%	21.39%
118,687	(340,641)	180.97%	224.27%
-	-	0.00%	0.00%
-	112,192	33.80%	33.80%
39,670	(24,949)	84.75%	125.85%
-	-	0.00%	0.00%
-	607,124	11.99%	11.99%
32,906	118,975	45.08%	56.98%
1,308,899	(1,171,133)	96.62%	128.74%

Cannon Eng. Services Intertie Project (6/12)	599,810
MWPFPP Emergency Generator (8/14)	35,000
LCRA Vacuum Truck (9/11)	277,902
LCRA Paving (9/25)	21,440
Matilija Groundwater Supply Project (9/25)	65,920
Salary changes: Biologist & Park Mgr (11/13)	18,936
New Treatment Plant Position (Feb-June) (11/13)	40,390
Casitas and Ojai Water System Integration (12/11)	70,000
Campground Fox Cabin (2/26)	40,000
MWPFPP Emergency Generator Construction (3/12)	212,000

Board Approved unbudgeted items 1,381,397

Net assets, End of year

(Total Revenue-Total Expenses-Total Debt Service-Total Capital-Unbudgeted Items) (1,871,031) 173,362 271 (3,506,974)

	Beginning of Fiscal Year Balance	Year to Date Balance
General Fund Balance	3,909,034	4,415,895
U.S Bank Investments	9,684,844	9,971,984
U.S Bank Money Market Account	123,091	35,291
LAIF	496	516
County of Ventura Investment (COVI)	3,150	3,287
CFD-2013-1 Improvement Bond	133,776	-
Total Reserves	13,854,391	14,426,973

February Summary

-Received \$66k reimbursement from FEMA related to COVID.

- Misc non-operational includes \$1M in table A water sales to UWCD.

- Human Resource and Admin Department monthly expense continue to trend high due annual fees paid at the beginning of the fiscal year and LCRA admin overhead not being booked.

-Capital expenses include \$1.1M Rincon Generator, \$1.1M Ventura- Santa Barbara County Intertie project, \$485k DBP reduction, \$278k LCRA Vacuum Truck, \$220k Robles Canal Panels, and \$165k LCRA paving.

-Capital encumbered funds include \$411k for the Rincon Generator, \$275k for the Ventura- Santa Barbara County Intertie project, \$226k related to paving and valve can raising, \$148k MWTP Generator, and \$60k LCRA

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>NON DEPARTMENTAL</u>							
WATER SALES	9,563,915	427,303.68	7,191,006.94	4,310,491.06	0.00	2,372,908.06	75.19
WATER SERVICES	12,471	1,050.00	10,400.00	7,275.00	0.00	2,071.00	83.39
WATER STANDBY	6,565,471	559,967.34	4,318,365.62	3,904,206.50	0.00	2,247,105.38	65.77
WATER DELINQUENCY	112,974	10,418.07	76,956.35	90,569.38	0.00	36,017.65	68.12
WATER REVENUE OTHER	1,055,818	1,008,055.67	1,106,985.41	1,477,956.74	0.00 (	51,167.41)	104.85
CAPITAL FACILITIES	108,885	27,406.68	342,990.28	108,884.86	0.00 (	234,105.28)	315.00
INTEREST	142,960	26,607.02	140,281.97	207,148.68	0.00	2,678.03	98.13
TAXES & ASSESSMENTS	2,952,435	3,329.04	1,789,929.64	1,713,913.24	0.00	1,162,505.36	60.63
OTHER GOVT. AGENCIES	918,114	76,447.56	780,087.31	125,150.91	0.00	138,026.69	84.97
MISCELLANEOUS REVENUES	342,373	0.00	277,576.18	238,413.02	0.00	64,796.82	81.07
TOTAL NON DEPARTMENTAL	21,775,416	2,140,585.06	16,034,579.70	12,184,009.39	0.00	5,740,836.30	73.64
<u>RECREATION - OPERATIONS</u>							
RECREATION PARK	4,451,137	196,630.78	2,847,197.86	2,158,865.31	0.00	1,603,939.14	63.97
RECREATION-CONCESSION	226,580	19,447.27	171,908.59	147,502.75	0.00	54,671.41	75.87
RECREATION OTHER	0	4.25	4,593.14	749.62	0.00 (	4,593.14)	0.00
TOTAL RECREATION - OPERATIONS	4,677,717	216,082.30	3,023,699.59	2,307,117.68	0.00	1,654,017.41	64.64
<u>RECREATION - WATER PARK</u>							
RECREATION-CONCESSION	11,607	0.00	15,161.94	11,606.74	0.00 (	3,554.94)	130.63
RECREATION-WATER PARK	1,568,042	600.00	1,148,665.00	994,079.00	0.00	419,377.00	73.25
TOTAL RECREATION - WATER PARK	1,579,649	600.00	1,163,826.94	1,005,685.74	0.00	415,822.06	73.68
TOTAL REVENUES	28,032,782	2,357,267.36	20,222,106.23	15,496,812.81	0.00	0.00	72.14

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
<u>RETIREEES</u>							
Benefits	363,708	34,385.61	247,350.69	233,565.29	0.00	116,356.90	68.01
TOTAL RETIREEES	363,708	34,385.61	247,350.69	233,565.29	0.00	116,356.90	68.01
<u>BOARD OF DIRECTORS</u>							
Salaries	78,415	2,613.84	21,999.82	32,890.82	0.00	56,415.38	28.06
Benefits	56,229	4,111.19	31,224.89	33,797.69	0.00	25,003.83	55.53
Services & Supplies	23,668	154.03	1,009.65	1,218.21	0.00	22,658.35	4.27
TOTAL BOARD OF DIRECTORS	158,312	6,879.06	54,234.36	67,906.72	0.00	104,077.56	34.26
<u>MANAGEMENT</u>							
Salaries	740,068	48,998.44	440,788.80	461,615.03	0.00	299,279.20	59.56
Benefits	281,699	24,554.11	176,843.19	153,662.38	0.00	104,855.50	62.78
Services & Supplies	159,568	(5,962.81)	128,026.09	77,611.22	10,249.00	21,292.91	86.66
TOTAL MANAGEMENT	1,181,335	67,589.74	745,658.08	692,888.63	10,249.00	425,427.61	63.99
<u>HUMAN RESOURCES</u>							
Salaries	168,085	12,929.44	113,038.41	106,583.17	0.00	55,046.59	67.25
Benefits	79,116	7,183.60	58,395.82	48,164.07	0.00	20,720.62	73.81
Services & Supplies	402,319	16,233.19	380,694.58	350,897.57	0.00	21,624.01	94.63
TOTAL HUMAN RESOURCES	649,520	36,346.23	552,128.81	505,644.81	0.00	97,391.22	85.01
<u>INFORMATION TECHNOLOGY</u>							
Salaries	281,691	21,428.70	183,444.93	176,614.07	0.00	98,245.68	65.12
Benefits	143,567	12,448.03	99,912.19	86,911.08	0.00	43,655.25	69.59
Services & Supplies	80,216	6,405.49	30,582.54	35,836.05	15,657.68	33,975.78	57.64
Services & Supplies-W.O.	15,000	0.00	0.00	0.00	12,130.20	2,869.80	80.87
TOTAL INFORMATION TECHNOLOGY	520,474	40,282.22	313,939.66	299,361.20	27,787.88	178,746.51	65.66
<u>WATER CONSERVATION</u>							
Salaries	439,336	32,324.56	261,818.18	284,737.18	0.00	177,517.82	59.59
Benefits	142,146	12,559.47	93,157.22	84,099.70	0.00	48,988.81	65.54
Services & Supplies	91,457	1,607.28	49,431.65	84,169.86	5,000.00	37,025.35	59.52
TOTAL WATER CONSERVATION	672,939	46,491.31	404,407.05	453,006.74	5,000.00	263,531.98	60.84
<u>FISHERIES</u>							
Salaries	463,832	32,100.18	266,426.32	279,552.72	0.00	197,405.68	57.44
Benefits	205,634	17,010.70	135,400.31	121,618.33	0.00	70,233.60	65.85
Services & Supplies	75,160	2,502.31	10,354.41	37,750.28	0.00	64,805.59	13.78
TOTAL FISHERIES	744,626	51,613.19	412,181.04	438,921.33	0.00	332,444.87	55.35
<u>ADMINISTRATION SERVICES</u>							
Salaries	882,808	64,424.99	524,663.81	537,720.74	0.00	358,144.19	59.43
Benefits	383,820	31,854.95	245,136.61	226,376.51	0.00	138,683.63	63.87
Services & Supplies	628,812	120,164.87	385,898.39	444,065.20	32,250.07	210,663.81	66.50
Other Operating Expenses	(544,014)	0.00	0.00	0.00	544,013.96	(544,013.96)	0.00
Salaries - Work Orders	0	0.00	892.28	0.00	0.00	(892.28)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Benefits - Work Orders	0	0.00	26.58	0.00	0.00 (	26.58)	0.00
Services & Supplies-W.O.	0	0.00	17.56	0.00	0.00 (	17.56)	0.00
TOTAL ADMINISTRATION SERVICES	1,351,427	216,444.81	1,156,635.23	1,208,162.45	32,250.07	162,541.25	87.97
WAREHOUSE							
GARAGE							
Salaries	13,642	1,091.36	7,904.41	0.00	0.00	5,737.59	57.94
Benefits	4,928	170.36	1,285.99	0.00	0.00	3,642.48	26.09
Services & Supplies	51,696	2,082.92	27,372.64	41,903.33	1,140.00	23,183.36	55.15
Services & Supplies-W.O.	169,484	0.00	57,292.06	90,549.69	0.00	112,191.45	33.80
TOTAL GARAGE	239,750	3,344.64	93,855.10	132,453.02	1,140.00	144,754.88	39.62
SAFETY							
Salaries	132,920	10,197.08	85,143.00	87,318.64	0.00	47,777.00	64.06
Benefits	48,577	4,218.46	33,434.26	31,035.19	0.00	15,142.68	68.83
Services & Supplies	16,256	3,459.97	14,313.59	16,021.00	0.00	1,942.41	88.05
TOTAL SAFETY	197,753	17,875.51	132,890.85	134,374.83	0.00	64,862.09	67.20
ENGINEERING							
Salaries	967,040	60,079.44	510,395.56	559,752.19	0.00	456,644.44	52.78
Benefits	331,009	26,865.53	202,985.42	184,183.33	0.00	128,023.20	61.32
Services & Supplies	151,088	4,235.35	133,022.98	185,344.61	129,418.44 (	111,353.42)	173.70
Salaries - Work Orders	0	15,032.29	103,663.22	40,501.84	0.00 (	103,663.22)	0.00
Benefits - Work Orders	0	2,225.39	12,701.82	4,907.39	0.00 (	12,701.82)	0.00
Services & Supplies-W.O.	2,420,000	252,692.87	2,967,612.53	2,937,271.93	1,229,212.03 (	1,776,824.56)	173.42
TOTAL ENGINEERING	3,869,137	361,130.87	3,930,381.53	3,911,961.29	1,358,630.47 (	1,419,875.38)	136.70
WATER QUALITY - LAB							
Salaries	410,179	33,886.73	289,959.57	253,024.89	0.00	120,219.35	70.69
Benefits	195,375	16,763.17	134,131.50	117,902.70	0.00	61,243.02	68.65
Services & Supplies	408,468	12,109.06	164,475.07	155,724.35	53,714.23	190,278.29	53.42
Salaries - Work Orders	0	71.74	71.74	0.00	0.00 (	71.74)	0.00
Benefits - Work Orders	0	5.26	5.26	0.00	0.00 (	5.26)	0.00
Services & Supplies-W.O.	689,800	1,928.30	82,681.91	70,141.35	0.00	607,118.09	11.99
TOTAL WATER QUALITY - LAB	1,703,821	64,764.26	671,325.05	596,793.29	53,714.23	978,781.75	42.55
UTILITIES MAINTENANCE							
Salaries	468,223	42,741.95	355,297.55	320,597.89	0.00	112,925.23	75.88
Benefits	218,572	18,010.87	143,071.49	133,998.80	0.00	75,500.13	65.46
Services & Supplies	265,389	12,763.87	129,567.58	203,361.63	94,061.90	41,759.52	84.26
Salaries - Work Orders	0	0.00	0.00	353.70	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	27.07	0.00	0.00	0.00
Services & Supplies-W.O.	96,500	0.00	81,778.96	45,163.56	39,670.19 (	24,949.15)	125.85
TOTAL UTILITIES MAINTENANCE	1,048,683	73,516.69	709,715.58	703,502.65	133,732.09	205,235.73	80.43
ELECTRICAL MECHANICAL							
Salaries	551,602	43,312.10	358,029.19	305,227.71	0.00	193,572.78	64.91
Benefits	172,636	14,095.72	112,290.40	108,474.26	0.00	60,345.31	65.04
Services & Supplies	2,539,898	189,537.27	1,545,670.88	1,360,174.00	35,433.52	958,793.60	62.25

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
Salaries - Work Orders	0	0.00	1,522.31	0.00	0.00	(1,522.31)	0.00
Benefits - Work Orders	0	0.00	115.93	0.00	0.00	(115.93)	0.00
Services & Supplies-W.O.	50,754	0.00	106.88	36,417.99	5,000.00	45,647.12	10.06
TOTAL ELECTRICAL MECHANICAL	3,314,890	246,945.09	2,017,735.59	1,810,293.96	40,433.52	1,256,720.57	62.09
<u>DIST MAINT - PIPELINE</u>							
Salaries	677,728	51,561.61	454,342.42	333,921.80	0.00	223,385.69	67.04
Benefits	270,515	22,135.87	181,473.57	144,957.44	0.00	89,041.11	67.08
Services & Supplies	1,043,922	87,035.05	529,926.74	351,039.10	113,224.05	400,771.21	61.61
Salaries - Work Orders	0	0.00	0.00	73,792.26	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	6,827.45	0.00	0.00	0.00
Services & Supplies-W.O.	82,500	0.00	17,644.23	16,511.87	0.00	64,855.77	21.39
TOTAL DIST MAINT - PIPELINE	2,074,665	160,732.53	1,183,386.96	927,049.92	113,224.05	778,053.78	62.50
<u>WATER TREATMENT</u>							
Salaries	829,608	77,547.13	535,639.97	562,260.65	0.00	293,968.23	64.57
Benefits	301,757	31,649.17	236,590.42	245,463.47	0.00	65,167.03	78.40
Services & Supplies	1,349,878	68,251.74	710,367.92	622,908.50	370,060.51	269,449.57	80.04
Salaries - Work Orders	0	0.00	0.00	1,674.21	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	125.73	0.00	0.00	0.00
Services & Supplies-W.O.	276,550	35,957.76	124,668.12	109,556.02	32,906.40	118,975.48	56.98
TOTAL WATER TREATMENT	2,757,794	213,405.80	1,607,266.43	1,541,988.58	402,966.91	747,560.31	72.89
<u>OPERATIONS - MAINTENANCE</u>							
Salaries	331,609	26,320.66	206,576.64	176,259.62	0.00	125,032.41	62.30
Benefits	141,656	10,279.81	79,714.01	126,634.50	0.00	61,941.86	56.27
Services & Supplies	322,212	39,210.70	160,287.23	141,502.06	26,113.83	135,810.94	57.85
Salaries - Work Orders	0	0.00	0.00	10,336.41	0.00	0.00	0.00
Benefits - Work Orders	0	0.00	0.00	793.51	0.00	0.00	0.00
Services & Supplies-W.O.	0	0.00	0.00	736.59	0.00	0.00	0.00
TOTAL OPERATIONS - MAINTENANCE	795,477	75,811.17	446,577.88	456,262.69	26,113.83	322,785.21	59.42
<u>GENERAL O&M</u>							
Salaries	482,583	39,331.29	315,469.64	302,995.99	0.00	167,113.36	65.37
Benefits	269,632	24,598.80	193,000.28	121,776.52	0.00	76,631.54	71.58
Services & Supplies	18,412	3,305.80	17,775.35	23,816.91	3,423.35	(2,786.70)	115.14
Salaries - Work Orders	0	108.46	8,080.29	2,526.72	0.00	(8,080.29)	0.00
Benefits - Work Orders	0	19.89	1,113.14	362.28	0.00	(1,113.14)	0.00
TOTAL GENERAL O&M	770,627	67,364.24	535,438.70	451,478.42	3,423.35	231,764.77	69.93
<u>RECREATION - OPERATIONS</u>							
Salaries	1,193,297	119,805.66	941,755.86	968,908.19	0.00	251,541.14	78.92
Benefits	429,814	42,998.69	327,208.92	293,158.23	0.00	102,605.27	76.13
Services & Supplies	456,493	96,502.69	377,153.40	293,880.28	1,195.49	78,144.11	82.88
Other Operating Expenses	544,014	0.00	0.00	0.00	0.00	544,013.96	0.00
TOTAL RECREATION - OPERATIONS	2,623,618	259,307.04	1,646,118.18	1,555,946.70	1,195.49	976,304.48	62.79

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

11 -GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>RECREATION - MAINTENANCE</u>							
Salaries	651,556	40,885.37	342,283.22	396,513.78	0.00	309,272.37	52.53
Benefits	213,203	16,002.82	131,168.74	141,219.18	0.00	82,034.26	61.52
Services & Supplies	264,788	(52,951.71)	225,512.18	433,078.76	24,453.87	14,821.95	94.40
Services & Supplies-W.O.	217,308	27,526.35	495,237.73	219,775.42	59,934.06	(337,863.45)	255.48
TOTAL RECREATION - MAINTENANCE	1,346,855	31,462.83	1,194,201.87	1,190,587.14	84,387.93	68,265.13	94.93
<u>RECREATION - PUBLIC REL</u>							
Salaries	458,940	0.00	15,452.80	0.00	0.00	443,487.01	3.37
Benefits	69,915	0.00	1,397.30	0.00	0.00	68,517.63	2.00
Services & Supplies	214,100	16,462.54	90,463.38	140,875.07	19,950.00	103,686.62	51.57
TOTAL RECREATION - PUBLIC REL	742,955	16,462.54	107,313.48	140,875.07	19,950.00	615,691.26	17.13
<u>RECREATION - WATER PARK</u>							
Salaries	706,997	15,427.42	434,000.86	370,460.29	0.00	272,996.34	61.39
Benefits	112,757	5,740.00	71,418.01	63,568.88	0.00	41,339.28	63.34
Services & Supplies	288,450	17,680.59	164,635.55	112,172.24	2,848.50	120,965.95	58.06
Services & Supplies-W.O.	56,807	831.72	831.72	17,063.66	58,752.54	(2,777.26)	104.89
TOTAL RECREATION - WATER PARK	1,165,011	39,679.73	670,886.14	563,265.07	61,601.04	432,524.31	62.87
TOTAL EXPENDITURES	28,293,375	2,131,835.11	18,833,628.26	18,016,289.80	2,375,799.86	7,083,946.79	74.96
REVENUE OVER/(UNDER) EXPENDITURES	(260,593)	225,432.25	1,388,477.97	(2,519,476.99)	(2,375,799.86)	(7,083,946.79)	378.88

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
REVENUE SUMMARY							
Non Departmental							
WATER SALES	1,277,767	1,436.00	735,057.05	642,714.26	0.00	542,709.95	57.53
TOTAL Non Departmental	1,277,767	1,436.00	735,057.05	642,714.26	0.00	542,709.95	57.53
TOTAL REVENUES	1,277,767	1,436.00	735,057.05	642,714.26	0.00	0.00	57.53

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
PROPERTY TAX							
Services & Supplies	1,273,483	53,056.45	570,455.19	774,741.73	0.00	703,027.81	44.79
Other Operating Expenses	<u>4,284</u>	<u>0.00</u>	<u>1,877.00</u>	<u>1,786.50</u>	<u>0.00</u>	<u>2,407.00</u>	<u>43.81</u>
TOTAL PROPERTY TAX	1,277,767	53,056.45	572,332.19	776,528.23	0.00	705,434.81	44.79
TOTAL EXPENDITURES	1,277,767	53,056.45	572,332.19	776,528.23	0.00	705,434.81	44.79
REVENUE OVER/(UNDER) EXPENDITURES	0 (	51,620.45)	162,724.86 (	133,813.97)	0.00 (	705,434.81)	0.00

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>							
<u>Non Departmental</u>							
WATER SALES	<u>3,011,314</u>	<u>0.00</u>	<u>1,679,430.89</u>	<u>1,644,789.24</u>	<u>0.00</u>	<u>1,331,883.11</u>	<u>55.77</u>
TOTAL Non Departmental	<u>3,011,314</u>	<u>0.00</u>	<u>1,679,430.89</u>	<u>1,644,789.24</u>	<u>0.00</u>	<u>1,331,883.11</u>	<u>55.77</u>
TOTAL REVENUES	3,011,314	0.00	1,679,430.89	1,644,789.24	0.00	0.00	55.77

CASITAS MUNICIPAL WATER DISTRICT
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2025

75 -CFD -2013-1
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 66.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE BALANCE	PRIOR YEAR YEAR TO DATE	TOTAL ENCUMBERED	TOTAL BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>							
Property Tax							
Services & Supplies	2,913,983	450.00	2,903,986.88	2,291,116.69	0.00	9,995.62	99.66
TOTAL Property Tax	2,913,983	450.00	2,903,986.88	2,291,116.69	0.00	9,995.62	99.66
TOTAL EXPENDITURES	2,913,983	450.00	2,903,986.88	2,291,116.69	0.00	9,995.62	99.66
REVENUE OVER/(UNDER) EXPENDITURES	97,332 (	450.00)(	1,224,555.99)(	646,327.45)	0.00 (	9,995.62)	1,258.13-

Non-Budgeted Items Log Sheet - FY 2025

Approval Date	Item	Budgeted Amount	Actual Amount	Notes	Grant Potential (Y or N)
12-Jun-24	Cannon Eng. Services Intertie Project	\$ 599,810.00			Y
14-Aug-24	Design Services MWPFPP Generator	\$ 35,000.00			N
11-Sep-24	LCRA Vacuum Truck	\$ 277,901.95		\$100,000 USBR Grant	Y
25-Sep-24	LCRA Paving	\$ 21,440.00		\$10,7200 USBR Grant	Y
25-Sep-24	Matilija Groundwater Supply Project	\$ 65,920.00		75% DWR Grant	Y
13-Nov-24	Salary changes: Biologist & Park Mgr	\$ 18,935.61			N
13-Nov-24	New Treatment Plant Position (Feb-June)	\$ 40,389.92			N
11-Dec-14	Casitas and Ojai Water System Integration	\$ 70,000.00		100% DWRSF Grant	Y
26-Feb-25	Campground Fox Cabin	\$ 40,000.00			N
12-Mar-25	MWPFPP Emergency Generator Construction	\$ 212,000.00			N
	Total	\$ 1,381,397.48	\$ -		