



FY 24/25
Adopted Budget

Calleguas Municipal Water District
Adopted Budget - FY 24/25

		FY 24/25	General		Human						Change from FY			
		FY 23/24	Manager	External	Resources &	Finance	Information	Engineering	Water	Operations &	23/24			
		Current Budget	Admin	Affairs	Risk Mgmt		Technology		Resources	Maintenance	Adopted	Operating	Construction	SMP
		Budget									Budget			
Operating Revenues														
Water Sales	\$	122,352,360	\$								9,352,940	\$	111,389,820	\$
Local Resource Project Funding		60,000									383,500		443,500	
Capacity Charge		7,465,390									390,700		7,856,090	
Readiness to Serve		8,358,310									737,980		9,096,290	
Recycled Water		107,800									(15,190)		92,610	
Pumping Power		1,000,000									200,000		1,200,000	
Power Generation		300,000									300,000		600,000	
SMP Fees		958,910									(282,310)			676,600
Total Revenue	\$	140,602,770	\$								11,067,620	\$	122,822,220	\$
Operating Expenses:														
Cost of Water	\$	89,799,540	\$								6,450,440	\$	96,249,980	\$
Capacity Reservation Charge		2,066,640									227,520		2,294,160	
Readiness to Serve		8,358,310									737,980		9,096,290	
Recycled Water		89,240									(11,730)		77,510	
Pumping Power		1,800,000									400,000		2,200,000	
Total Cost of Water	\$	102,113,730	\$								7,804,210	\$	107,623,780	\$
Salaries & Benefits	\$	16,416,490	\$	2,263,160	458,030	1,324,080	1,109,280	785,230	1,703,320	756,420	9,469,920	\$	17,818,950	\$
Fuel and Vehicle Expense		244,380									225,000		225,000	
Utilities		355,000									355,000		355,000	
Operations & Maintenance Supplies		1,230,896			109,500	500	1,000	2,000			1,209,200		1,312,700	9,500
Office Supplies and Postage		310,600		33,000	1,000	2,500	99,000	13,500	3,300		5,000		157,300	
Outside Services		3,291,911		8,500	5,000	66,400	104,900	749,050	20,600	240,000	1,842,400		2,776,850	260,000
Consultants & Technical Studies		2,944,000		777,500		82,000	34,500	12,000	270,000	135,000	546,500		1,842,500	15,000
Permits, Leases and fees		289,500				91,950					233,500		199,450	126,000
Travel and Training		185,400		64,500	22,300	56,750	20,500	12,000	11,800	10,700	48,000		246,550	
Memberships		202,180		62,950	1,500	4,430	800	2,300	3,910	132,550	8,100		216,540	
Insurance		387,000				410,000							410,000	
Legal		1,250,000		605,000									605,000	
Elections				225,000									225,000	
Conservation		1,172,115								375,000			375,000	
Miscellaneous		2,000					2,500				500		2,500	
Capital Contributions														
Administrative Operating Expenses	\$	28,281,472	\$	4,039,610	487,830	2,145,110	1,275,480	1,660,580	2,025,130	1,652,970	13,942,620	\$	26,768,340	\$
Total Operating Expenses	\$	130,395,202	\$									\$	134,392,120	\$

Calleguas Municipal Water District
Adopted Budget - FY 24/25

		FY 24/25 Adopted Budget	General Manager Admin	External Affairs	Human Resources & Risk Mgmt	Finance	Information Technology	Engineering	Water Resources	Operations & Maintenance	Change from FY 23/24 Adopted Budget	Operating	Construction	SMP
FY 23/24 Current Budget														
Other Income/(Expense)														
Interest Income (net)	\$ 3,125,000	\$ 4,485,000									\$ 1,360,000	\$ 785,000	\$ 3,700,000	\$ -
Tax Revenue	10,950,000	11,500,000									550,000	11,500,000		
Standby Charge	1,400,000	1,350,000									(50,000)		1,350,000	
Tax Collection, Bank & Bond Fees	(735,000)	(570,000)									165,000	(195,000)	(375,000)	
Capital Grants/Contributions		700,000									700,000		700,000	
Other Income (net)	72,720	374,400									301,680	374,400		
Total Other Income	\$ 14,812,720	\$ 17,839,400									\$ 3,026,680	\$ 12,464,400	\$ 5,375,000	\$ -
Debt Service														
Interest Expense Bonds	\$ 7,066,400	\$ 7,192,900									\$ 126,500	\$ -	\$ 7,192,900	\$ -
Repayment of Principal on Bonds	8,025,000	8,340,000									315,000		8,340,000	
Build America Bonds Fed Subsidy	(1,391,340)	(1,336,630)									54,710		(1,336,630)	
Total Net Debt Service	\$ 13,700,060	\$ 14,196,270									\$ 496,210	\$ -	\$ 14,196,270	\$ -
Net Cash flow before Capital Items														
	\$ 11,320,228	\$ 18,166,250									\$ 6,846,022	\$ 894,500	\$ 17,056,140	\$ 215,610
Capital Equipment Expenses														
Furniture & Office Equip	\$ -	\$ 230,000									\$ 230,000	\$ 230,000	\$ -	\$ -
Cars & Trucks	544,165	255,000									(289,165)	255,000		
Heavy Equipment														
Equipment Other	321,367	86,000									86,000	86,000		
Total Capital Equipment	\$ 865,532	\$ 571,000	0	0	0	0	230,000	0	0	341,000	\$ (294,532)	\$ 571,000	\$ -	\$ -
Total Cost Center			\$4,039,610	\$487,830	\$2,145,110	\$1,275,480	\$1,890,580	\$2,025,130	\$1,652,970	\$14,283,620	\$ 6,551,490	\$ 323,500	\$ 17,056,140	\$ 215,610
Other Non operating Expenses/Revenues														
Amortization Bond Prem/Discount	\$ 239,600	\$ 129,540									\$ (110,060)	\$ -	\$ 129,540	\$ -
(Gain)/Loss on Disposal of Assets														
Depreciation	15,300,000	14,545,000									(755,000)	345,000	14,200,000	
Net Non-Operating Expenses/Revenues	\$ 15,539,600	\$ 14,674,540									\$ (865,060)	\$ 345,000	\$ 14,329,540	\$ -
Net Increase/(Decrease)														
	\$ (5,084,904)	\$ 2,920,710									\$ 7,416,550	\$ (21,500)	\$ 2,726,600	\$ 215,610
Net Operating Income														
Debt Service	\$ 15,091,400	\$ 15,532,900												
Debt Service Coverage	1.75	2.12												

Calleguas Municipal Water District Revenues

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Water Revenues			
10-2-70-4000	Water Sales-Potable	\$ 101,371,320	\$ 111,389,820
20-2-70-4000	Water Sales-Potable	20,981,040	20,315,480
20-2-70-4040	Capacity Charge	7,465,390	7,856,090
10-2-70-4050	Readiness to Serve-Purveyors	8,358,310	9,096,290
10-2-70-4090	Pumping Power Revenue	1,000,000	1,200,000
10-2-71-4100	Recycled Water Sales	107,800	92,610
10-2-70-4600	Electric Power Sales - SCE	300,000	600,000
10-2-70-4900	Local Resource Project Funding	60,000	443,500
Total Water Revenues		\$ 139,643,860	\$ 150,993,790
SMP Revenues			
30-2-90-4200	SMP Fees	\$ 917,910	\$ 645,100
30-2-90-4201	Capital Replacement Charge	26,000	16,500
30-2-90-4202	SMP Maintenance Fee	15,000	15,000
Total Water Revenues		\$ 958,910	\$ 676,600
Non Operating Revenues			
10-2-80-5000	Taxes - Secured	\$ 9,600,000	\$ 10,000,000
10-2-80-5005	Taxes - Interest Earned	5,000	5,000
10-2-80-5010	Taxes - Other Supplemental	1,350,000	1,500,000
10-2-80-5500	Interest Earnings	720,000	780,000
20-2-80-5500	Interest Earnings	2,400,000	3,700,000
20-2-80-5060	Standby Charge	1,400,000	1,350,000
10-2-80-5650	Rental Income	60,720	62,400
10-2-80-5670	Fiscal Agent Services - TMDL	10,000	10,000
20-2-80-5810	BABS Contribution	1,391,340	1,336,630
10-2-80-5690	MAAP Water Efficiency Funding		300,000
10-2-80-5900	Other Incomes	2,000	2,000
Non-Operating Revenues		\$ 16,939,060	\$ 19,046,030
Contributed Capital Revenues			
20-2-80-5850	Contrib Capital-State Grant	\$ -	\$ 700,000
Contributed Capital Revenues		\$ -	\$ 700,000
Total Revenues		\$ 157,541,830	\$ 171,416,420

Calleguas Municipal Water District Water & Non-Operating Expenses

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Cost of Water			
10-2-70-7000	Cost of Potable Water	\$ 89,799,540	\$ 96,249,980
10-2-71-7010	Cost of Recycled Water	89,240	77,510
10-2-70-7060	Readiness to Serve-MWD	8,358,310	9,096,290
10-6-10-7090	Pumping Power Costs	1,800,000	2,200,000
20-2-70-7050	Capacity Reservation Charge-MWD	2,066,640	2,294,160
Total Cost of Water		\$ 102,113,730	\$ 109,917,940
Non-Operating Expenses			
10-2-80-8000	Collection Fees Ventura Co.	\$ 145,000	\$ 145,000
10-2-80-8100	Bank Service Charges	20,000	20,000
10-2-80-8200	Investment Mgmt Fees	45,000	30,000
20-2-80-8200	Investment Mgmt Fees	130,000	110,000
20-2-80-8250	Bond Expenses	525,000	265,000
Total Non-Operating Expenses		\$ 865,000	\$ 570,000
Debt Service			
20-2-80-8300	Interest Expense	\$ 7,066,400	\$ 7,192,900
20-2-80-8310	Amortization-Premium	(282,940)	(225,120)
20-2-80-8330	Amortization of Def Loss	522,540	354,660
20-2-80-8301	Bond Principal	8,025,000	8,340,000
Total Debt Service		\$ 15,331,000	\$ 15,662,440
Other Expenses			
10-2-80-9000	Depreciation Expense	\$ 300,000	\$ 345,000
20-2-80-9000	Depreciation Expense	15,000,000	14,200,000
Total Other Expenses		\$ 15,300,000	\$ 14,545,000
Total Expenses		\$ 133,609,730	\$ 140,695,380

Calleguas Municipal Water District Administration

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
7100	Salaries	\$ 1,625,900	\$ 1,513,200
7110	Overtime	16,000	16,000
7111	Janitorial Overtime	-	70,000
7150	Benefits	710,150	654,650
Total Personnel		\$ 2,352,050	\$ 2,253,850
Operating Costs			
7200	Travel/Training	\$ 65,550	\$ 64,500
7250	Memberships Dues & Subscrip	47,380	49,950
7260	Sponsorships	-	13,000
7450	Small Furniture & Equip	156,000	7,500
7480	Office Supplies & Postage	25,500	25,500
7500	Consulting	1,310,000	777,500
7560	Legal	1,250,000	605,000
7590	Outside Services	2,500	2,500
7600	Elections	-	225,000
7220	Board Meeting Expense	6,000	6,000
Total Operating Costs		\$ 2,862,930	\$ 1,776,450
Total Administration		\$ 5,214,980	\$ 4,030,300

Calleguas Municipal Water District Administration - General Manager

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-1-10-7100	Salaries	\$ 1,513,200	\$ 1,350,340
10-1-10-7110	Overtime	16,000	16,000
10-1-10-7111	Janitorial Overtime	-	70,000
10-1-10-7150	Benefits	654,650	607,850
	Total Personnel	\$ 2,183,850	\$ 2,044,190
Operating Costs			
10-1-10-7200	Travel/Training	\$ 24,550	\$ 21,000
10-1-10-7250	Memberships Dues & Subscrip	47,380	49,950
10-1-10-7260	Sponsorships	-	13,000
10-1-10-7450	Small Furniture & Equip	156,000	7,500
10-1-10-7480	Office Supplies & Postage	25,500	25,500
10-1-10-7500	Consulting	1,310,000	777,500
10-1-10-7560	Legal	1,250,000	605,000
10-1-10-7590	Outside Services	2,500	2,500
10-1-10-7600	Elections	-	225,000
	Total Operating Costs	\$ 2,815,930	\$ 1,726,950
	Total Administration	\$ 4,999,780	\$ 3,771,140

Calleguas Municipal Water District Administration - Board

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-1-11-7100	Salaries	\$ 112,700	\$ 142,600
10-1-11-7150	Benefits	55,500	76,370
	Total Personnel	\$ 168,200	\$ 218,970
Operating Costs			
10-1-11-7201	Travel/Training District 1 (Avila)	\$ 9,800	\$ 10,300
10-1-11-7202	Travel/Training District 2 (Quady)	10,300	10,800
10-1-11-7203	Travel/Training District 3 (Waters)	6,300	6,800
10-1-11-7204	Travel/Training District 4 (Robert)	7,300	7,800
10-1-11-7205	Travel/Training District 5 (McMillan)	7,300	7,800
10-1-11-7220	Board Meeting Expense	6,000	6,000
	Total Operating Costs	\$ 47,000	\$ 49,500
	Total Board	\$ 215,200	\$ 268,470

Calleguas Municipal Water District

External Affairs

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-1-12-7100	Salaries	\$ -	\$ 335,040
10-1-12-7110	Overtime	-	6,000
10-1-12-7150	Benefits	-	116,990
	Total Personnel	\$ -	\$ 458,030
Operating Costs			
10-1-12-7200	Travel/Training	\$ -	\$ 22,300
10-1-12-7250	Memberships Dues & Subscrip	-	1,500
10-1-12-7450	Small Furniture & Equip	-	1,000
10-1-12-7590	Outside Services	-	5,000
	Total Operating Costs	\$ -	\$ 29,800
	Total External Affairs	\$ -	\$ 487,830

Calleguas Municipal Water District Human Resources & Risk Management

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-3-10-7100	Salaries	\$ 832,610	\$ 892,840
10-3-10-7110	Overtime	2,500	2,500
10-3-10-7150	Benefits	393,690	428,740
	Total Personnel	\$ 1,228,800	\$ 1,324,080
Operating Costs			
10-3-10-7200	Travel/Training	\$ 37,000	\$ 56,750
10-3-10-7250	Memberships Dues & Subscrip	8,350	4,430
10-3-10-7420	Supplies and Materials	13,000	16,800
10-3-10-7425	Safety	90,700	92,700
10-3-10-7500	Consulting	66,000	82,000
10-3-10-7510	Software License/Maintenance	29,500	34,500
10-3-10-7550	Insurance	-	410,000
10-3-10-7590	Outside Services	31,900	31,900
10-3-10-7750	Permits/Fees	85,000	91,950
	Total Operating	\$ 361,450	\$ 821,030
	Total Human Resources & Risk Management	\$ 1,590,250	\$ 2,145,110
Capital Equipment (> \$5,000)			
10-3-10-9130	Equipment Other	\$ 8,000	
	Subtotal Capital Equipment (> \$5,000)	\$ 8,000	\$ -

Calleguas Municipal Water District Finance

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-2-10-7100	Salaries	\$ 721,450	\$ 765,540
10-2-10-7110	Overtime	1,500	1,500
10-2-10-7150	Benefits	312,050	342,240
	Total Personnel	\$ 1,035,000	\$ 1,109,280
Operating Costs			
10-2-10-7200	Travel/Training	\$ 8,450	\$ 20,500
10-2-10-7250	Memberships Dues & Subscrip	650	800
10-2-10-7420	Supplies and Materials	500	500
10-2-10-7450	Small Furniture & Equip	1,500	1,500
10-2-10-7480	Office Supplies & Postage	1,000	1,000
10-2-10-7500	Consulting	29,500	34,500
10-2-10-7510	Software License/Maintenance	57,363	53,500
10-2-10-7550	Insurance	387,000	-
10-2-10-7570	Audit	30,000	30,000
10-2-10-7590	Outside Services	20,900	21,400
10-2-10-7690	Miscellaneous Expenses	2,000	2,500
	Total Operating	\$ 538,863	\$ 166,200
	Total Finance	\$ 1,573,863	\$ 1,275,480
Capital Equipment (> \$5,000)			
10-2-10-9130	Equipment Other	\$ 26,814	
	Subtotal Capital Equipment (> \$5,000)	\$ 26,814	\$ -

Calleguas Municipal Water District Information Technology

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-7-10-7100	Salaries	\$ 494,010	\$ 545,530
10-7-10-7110	Overtime	2,000	2,000
10-7-10-7150	Benefits	234,420	267,400
10-7-10-7140	Salaries - Project Allocation	(20,000)	(20,000)
10-7-10-7190	Benefits - Project Allocation	(9,620)	(9,700)
	Total Personnel	\$ 700,810	\$ 785,230
Operating Costs			
10-7-10-7200	Travel/Training	\$ 12,000	\$ 12,000
10-7-10-7250	Memberships Dues & Subscrip	700	2,300
10-7-10-7420	Supplies and Materials	1,000	1,000
10-7-10-7450	Small Furniture & Equip	114,700	98,500
10-7-10-7480	Office Supplies & Postage	500	500
10-7-10-7500	Consulting	7,000	12,000
10-7-10-7510	Software License/Maintenance	232,020	310,550
10-7-10-7590	Outside Services	900,728	438,500
	Total Operating	\$ 1,268,648	\$ 875,350
	Total Information Technology	\$ 1,969,458	\$ 1,660,580
Capital Equipment (> \$5,000)			
10-7-10-9100	Furniture & Office Equip	\$ -	\$ 230,000
10-7-10-9130	Equipment Other	179,714	-
	Subtotal Capital Equipment (> \$5,000)	\$ 179,714	\$ 230,000

Calleguas Municipal Water District Engineering

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-4-10-7100	Salaries	\$ 1,664,660	\$ 1,892,340
10-4-10-7110	Overtime	55,000	55,000
10-4-10-7150	Benefits	788,180	854,880
10-4-10-7140	Salaries - Project Allocation	(740,000)	(740,000)
10-4-10-7190	Benefits - Project Allocation	(355,940)	(358,900)
	Total Personnel	\$ 1,411,900	\$ 1,703,320
Operating Costs			
10-4-10-7200	Travel/Training	\$ 10,000	\$ 11,800
10-4-10-7250	Memberships Dues & Subscrip	3,000	3,910
10-4-10-7420	Supplies and Materials	1,500	1,500
10-4-10-7440	Light Tools/Equip	500	500
10-4-10-7450	Small Furniture & Equip	400	13,000
10-4-10-7480	Office Supplies & Postage	500	500
10-4-10-7500	Consulting	650,000	270,000
10-4-10-7510	Software License/Maintenance	600	20,600
	Total Operating	\$ 666,500	\$ 321,810
	Total Engineering	\$ 2,744,900	\$ 2,025,130

Calleguas Municipal Water District

Water Resources

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Expenses			
10-5-10-7100	Salaries	\$ 732,260	\$ 534,400
10-5-10-7110	Overtime	6,000	6,000
10-5-10-7150	Benefits	299,640	216,020
	Total Personnel	\$ 1,037,900	\$ 756,420
Operating Expenses			
10-5-10-7200	Travel/Training	\$ 4,500	\$ 10,700
10-5-10-7250	Memberships Dues & Subscrip	18,000	12,550
10-5-10-7255	LAFCO Expenses	116,000	120,000
10-5-10-7450	Small Furniture & Equip	-	2,800
10-5-10-7480	Office Supplies & Postage	500	500
10-5-10-7500	Consulting	290,000	135,000
10-5-10-7530	Public Education/Promotion	125,000	160,000
10-5-10-7540	Water Use Efficiency/Conservation	1,172,115	375,000
10-5-10-7590	Outside Services	24,000	80,000
	Total Operating	\$ 1,750,115	\$ 896,550
	Total Water Resources	\$ 2,788,015	\$ 1,652,970

Calleguas Municipal Water District Operations & Maintenance

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
7100	Salaries	\$ 5,533,120	\$ 6,064,560
7110	Overtime	231,000	231,000
7111	Janitorial Overtime	70,000	-
7150	Benefits	2,904,770	3,263,460
7140	Salaries - Project Allocation	(60,000)	(60,000)
7190	Benefits - Project Allocation	(28,860)	(29,100)
	Total Personnel	\$ 8,650,030	\$ 9,469,920
Operating Costs			
7200	Travel/Training	\$ 47,900	\$ 48,000
7250	Memberships Dues & Subscrip	8,100	8,100
7300	Utilities	140,000	140,000
7350	Telephone	75,000	75,000
7355	Signal Channels	140,000	140,000
7400	Fuel Expense	175,000	175,000
7410	Vehicle Maint Exp	119,380	100,000
7411	Vehicle Exp - Proj Allocation	(50,000)	(50,000)
7420	Supplies and Materials	1,061,496	1,161,000
7430	Rental Equipment	15,000	15,000
7440	Light Tools/Equip	47,000	33,000
7450	Small Furniture & Equip	5,000	-
7480	Office Supplies & Postage	5,000	5,000
7500	Consulting	567,000	522,000
7510	Software License/Maintenance	52,500	57,500
7520	Water Treatment/Lab Cost	641,400	656,400
7580	Building Maintenance	110,000	110,000
7590	Outside Services	1,027,500	1,018,500
7650	Leases	200	200
7700	State Reports	24,500	24,500
7750	Permits/Fees	204,500	233,500
	Total Operating	\$ 4,416,476	\$ 4,472,700
	Total Operations & Maintenance	\$ 13,066,506	\$ 13,942,620
Capital Equipment (> \$5,000)			
9110	Cars & Trucks	\$ 544,165	\$ 255,000
9130	Equipment Other	106,839	86,000
	Subtotal Capital Equipment (> \$5,000)	\$ 651,004	\$ 341,000

Calleguas Municipal Water District

O&M Administration

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-6-10-7100	Salaries	\$ 274,850	\$ 326,200
10-6-10-7150	Benefits	141,300	155,610
10-6-10-7140	Salaries - Project Allocation	(60,000)	(60,000)
10-6-10-7190	Benefits - Project Allocation	(28,860)	(29,100)
	Total Personnel	\$ 327,290	\$ 392,710
Operating Costs			
10-6-10-7200	Travel/Training	\$ 47,900	\$ 45,500
10-6-10-7250	Memberships Dues & Subscrip	8,100	8,100
10-6-10-7300	Utilities	140,000	140,000
10-6-10-7350	Telephone	75,000	75,000
10-6-10-7355	Signal Channels	140,000	140,000
10-6-10-7400	Fuel Expense	175,000	175,000
10-6-10-7410	Vehicle Maint Exp	119,380	100,000
10-6-10-7411	Vehicle Exp - Proj Allocation	(50,000)	(50,000)
10-6-10-7420	Supplies and Materials	54,000	54,000
10-6-10-7440	Light Tools/Equip	5,000	-
10-6-10-7450	Small Furniture & Equip	5,000	-
10-6-10-7480	Office Supplies & Postage	5,000	5,000
10-6-10-7500	Consulting	532,000	507,000
10-6-10-7510	Software License/Maintenance	52,500	57,500
10-6-10-7580	Building Maintenance	35,000	35,000
10-6-10-7590	Outside Services	147,500	148,500
10-6-10-7650	Leases	200	200
10-6-10-7750	Permits/Fees	-	10,000
	Total Operating	\$ 1,491,580	\$ 1,450,800
	Total O&M Administration	\$ 1,818,870	\$ 1,843,510
Capital Equipment (> \$5,000)			
10-6-10-9110	Cars & Trucks	\$ 544,165	\$ 255,000
10-6-10-9130	Equipment Other	35,000	50,000
	Subtotal Capital Equipment (> \$5,000)	\$ 579,165	\$ 305,000

Calleguas Municipal Water District O&M System Maintenance

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-6-61-7100	Salaries	\$ 1,580,160	\$ 1,813,490
10-6-61-7110	Overtime	30,000	30,000
10-6-61-7150	Benefits	877,570	1,066,860
10-6-61-7140	Salaries - Project Allocation	(10,000)	(10,000)
10-6-61-7190	Benefits - Project Allocation	(4,810)	(4,850)
	Benefits - Project Allocation	\$ 2,472,920	\$ 2,895,500
Operating Costs			
10-6-61-7200	Travel/Training	\$ -	\$ 200
10-6-61-7420	Supplies and Materials	250,969	238,000
10-6-61-7430	Rental Equipment	15,000	15,000
10-6-61-7440	Light Tools/Equip	24,000	7,000
10-6-61-7580	Building Maintenance	75,000	75,000
10-6-61-7590	Outside Services	330,000	330,000
	Total Operating	\$ 694,969	\$ 665,200
	Total O&M System Maintenance	\$ 3,167,889	\$ 3,560,700

Calleguas Municipal Water District

O&M Distribution Maintenance

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-6-62-7100	Salaries	\$ 1,166,230	\$ 1,262,840
10-6-62-7110	Overtime	29,000	29,000
10-6-62-7150	Benefits	654,270	723,470
10-6-62-7140	Salaries - Project Allocation	(20,000)	(20,000)
10-6-62-7190	Benefits - Project Allocation	(9,620)	(9,700)
	Total Personnel	\$ 1,819,880	\$ 1,985,610
Operating Costs			
10-6-62-7200	Travel/Training	\$ -	\$ 1,000
10-6-62-7420	Supplies and Materials	275,000	280,000
10-6-62-7440	Light Tools/Equip	7,000	7,000
10-6-62-7590	Outside Services	265,000	265,000
	Total Operating	\$ 547,000	\$ 553,000
	Total O&M Distribution Maintenance	\$ 2,366,880	\$ 2,538,610

Calleguas Municipal Water District O&M Control Systems

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-6-63-7100	Salaries	\$ 815,260	\$ 838,000
10-6-63-7110	Overtime	40,000	40,000
10-6-63-7150	Benefits	415,160	438,820
10-6-63-7140	Salaries - Project Allocation	(4,000)	(4,000)
10-6-63-7190	Benefits - Project Allocation	(1,920)	(1,940)
	Total Personnel	\$ 1,264,500	\$ 1,310,880
Operating Costs			
10-6-63-7200	Travel/Training	\$ -	\$ 300
10-6-63-7420	Supplies and Materials	103,500	259,500
10-6-63-7440	Light Tools/Equip	10,000	18,000
10-6-63-7500	Consulting	20,000	-
10-6-63-7520	Water Treatment/Lab Cost	55,000	65,000
10-6-63-7590	Outside Services	65,000	65,000
10-6-63-7700	State Reports	17,000	17,000
	Total Operating	\$ 270,500	\$ 424,800
	Total O&M Control System	\$ 1,535,000	\$ 1,735,680

Calleguas Municipal Water District

O&M Operations

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-6-64-7100	Salaries	\$ 971,000	\$ 1,036,560
10-6-64-7110	Overtime	127,000	127,000
10-6-64-7150	Benefits	472,610	527,540
	Total Personnel	\$ 1,570,610	\$ 1,691,100
Operating Costs			
10-6-64-7200	Travel/Training	\$ -	\$ 500
10-6-64-7440	Light Tools/Equip	500	500
	Total Operating	\$ 500	\$ 1,000
	Total O&M Operations	\$ 1,571,110	\$ 1,692,100

Calleguas Municipal Water District O&M Regulatory Compliance

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
10-6-65-7100	Salaries	\$ 396,420	\$ 448,050
10-6-65-7110	Overtime	3,000	3,000
10-6-65-7150	Benefits	190,390	209,860
	Total Personnel	\$ 589,810	\$ 660,910
Operating Costs			
10-6-65-7200	Travel/Training	\$ -	\$ 300
10-6-65-7420	Supplies and Materials	2,000	2,000
10-6-65-7440	Light Tools/Equip	500	500
10-6-65-7520	Water Treatment/Lab Cost	111,400	111,400
10-6-65-7700	State Reports	7,500	7,500
10-6-65-7750	Permits/Fees	77,000	90,000
	Total Operating	\$ 198,400	\$ 211,700
	Total O&M Regulatory Compliance	\$ 788,210	\$ 872,610

Calleguas Municipal Water District
O&M General Services

FY 24/25 Adopted Budget

Account #		Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs				
10-6-68-7100		Salaries	\$ 329,200	\$ 339,420
10-6-68-7110		Overtime	2,000	2,000
10-6-68-7111		Janitorial Overtime	70,000	
10-6-68-7150		Benefits	153,470	141,300
		Total Personnel	\$ 554,670	\$ 482,720
Operating Costs				
10-6-68-7200		Travel/Training	\$ -	\$ 200
		Total Operating	\$ -	\$ 200
		Total O&M General Services	\$ 554,670	\$ 482,920

Calleguas Municipal Water District

O&M Lake Bard Water Filtration Plant

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Operating Costs			
10-6-66-7420	Supplies and Materials	\$ 128,500	\$ 123,000
10-6-66-7520	Water Treatment/Lab Cost	215,000	215,000
10-6-66-7590	Outside Services	90,000	90,000
		Total Operating \$ 433,500	\$ 428,000
		Total O&M LBWFP \$ 433,500	\$ 428,000

Calleguas Municipal Water District

O&M Wellfield

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Operating Costs			
10-6-67-7420	Supplies and Materials	\$ 238,027	\$ 195,000
10-6-67-7520	Water Treatment/Lab Cost	30,000	35,000
10-6-67-7590	Outside Services	90,000	90,000
10-6-67-7750	Permits/Fees	7,500	7,500
	Total Operating	\$ 365,527	\$ 327,500
	Total O&M Wellfield	\$ 365,527	\$ 327,500
Capital Equipment (> \$5,000)			
10-6-67-9130	Equipment Other	\$ 71,839	\$ 36,000
	Subtotal Capital Equipment (> \$1,000)	\$ 71,839	\$ 36,000

Calleguas Municipal Water District O&M Salinity Management Pipeline

FY 24/25 Adopted Budget

Account #	Account Description	FY 23/24 Current Budget	FY 24/25 Adopted Budget
Personnel Costs			
30-6-90-7140	Salaries - Project Allocation	\$ 34,000	\$ 34,000
30-6-90-7190	Benefits - Project Allocation	16,350	16,490
	Total Personnel	50,350	50,490
Operating Costs			
30-6-90-7420	Supplies and Materials	\$ 9,500	\$ 9,500
30-6-90-7500	Consulting	15,000	15,000
30-6-90-7520	Water Treatment/Lab Cost	230,000	230,000
30-6-90-7590	Outside Services	40,000	30,000
30-6-90-7750	Permits/Fees	120,000	126,000
	Total Operating	\$ 414,500	\$ 410,500
	Total O&M SMP	\$ 464,850	\$ 460,990

Proj #	Project Name	Board Approved Project Budget	Budget Requests	Total spent thru 04/30/24	Remaining Budget
	<i>Salinity Management Pipeline</i>				
536	SMP Phase 3	539,000		425,395	113,605
561	SMP Phase 4	513,000		362,357	150,643
607	Somis Housing SMP Discharge Station	130,000		113,000	17,000
	Total	\$1,182,000	\$0	\$900,752	\$281,248
	<i>Emergency Water Supply Reliability</i>				
450	LVMWD-CMWD Interconnection	36,552,779		32,842,389	3,710,391
562	Calleguas-Ventura Interconnection	4,420,000		1,090,456	3,329,544
569	Simi Valley Reservoir	5,761,000		910,516	4,850,484
585	Crestview Well #8	2,100,000		890,294	1,209,706
587	Lake Bard Pump Station	1,502,000		1,105,482	396,518
589	Fairview Well Rehabilitation	827,000		697,086	129,914
	Total	\$51,162,779	\$0	\$37,536,223	\$13,626,556
	<i>Improvements to Existing Facilities</i>				
582	Oxnard -SR Fdr & Santa Rosa Hydro Improvements	\$860,000		\$467,931	\$392,069
601	East Portal Isolation Enhancements	\$1,412,000		\$1,063,816	\$348,184
603	Crew Building Improvements / Networking Center	\$27,020,000		\$1,884,307	\$25,135,693
613	Wellfield No. 2 Photovoltaic Energy Generation System	\$15,000		\$7,763	\$7,237
	Total	\$29,307,000	\$0	\$3,423,817	\$25,883,183
	<i>Rehabilitation, Replacement & Relocation</i>				
480	Conejo Pump Station Rehabilitation	\$2,640,000		\$1,451,059	\$1,188,941
590	TOD Pump Station Rehabilitation	8,430,000		7,998,626	431,374
591	Lake Sherwood Pump Station Rehabilitation	4,830,000		4,659,373	170,627
592	Lindero Pump Station Rehabilitation	1,910,000		1,629,534	280,466
598	Broken Back Rehab, Phase 4	581,000		563,448	17,552
614	CCSB Liner at Metrolink Sta Crossing	260,000		156,849	103,151
	Total	\$18,651,000	\$0	\$16,458,889	\$2,192,111

Proj #	Project Name	Board Approved Project Budget	Budget Requests	Total spent thru 04/30/24	Remaining Budget
	<i>Unplanned System Repairs</i>				
617	Unplanned System Repairs 2023-24	500,000		-	500,000
618	Unplanned Pump, Hydro & Well Repairs 23-24	273,000		38,137	234,863
619	SMP1 Station 270+00 Leak Repair	1,000,000		351,340	648,660
	Unplanned Distribution System Repairs 2023-24		1,500,000	-	1,500,000
	Unplanned Pump, Hydro & Well Repairs FY 2023-24		300,000	-	300,000
	Total	\$1,773,000	\$1,800,000	\$389,476	\$3,183,524
	Grand Total	\$102,075,779	\$1,800,000	\$58,709,158	\$45,166,621

Salinity Management Pipeline

SMP Phase 3 (536). Phase 3 consists of approximately 26,400 LF of 24-inch PVC or HDPE pipe. It proceeds from the intersection of Upland and Lewis Roads in Camarillo to Santa Rosa and Hill Canyon Rds. in the Santa Rosa Valley.

SMP Phase 4 (561). Extend the SMP to serve potential dischargers, including one or more groundwater desalters in west Simi Valley, potable reuse at Simi Valley's wastewater treatment plant, Las Virgenes Municipal Water District and Triunfo Sanitation District's potable reuse treatment facility, and one or more groundwater desalters in Thousand Oaks.

Somis Farmworker Housing SMP Discharge Station (607). Discharge station to meter and sample the discharge of recycled water from the developer's wastewater treatment plant to the SMP

Emergency Water Supply Reliability

LVMWD-CMWD Interconnection (450). This projects will provide a potable water interconnection between Calleguas and Las Virgenes MWD.

Calleguas-Ventura Interconnection (562). Facilities (meter station, pressure regulating station/pump station, pipeline connections, and necessary electrical and communications systems) to interconnect Calleguas' and the City of Ventura's potable water systems enabling Calleguas to receive potable water from Ventura during an outage of imported supplies.

Simi Valley Reservoir (569). Construct a 6.5 million gallon concrete storage reservoir located in Eastern Simi Valley and connected to Calleguas' Conduit North and South Branch allowing Calleguas to meet demands in the Simi Valley Region during a short-term outage of imported water.

Crestview Well #8 (585). This project is a joint effort between Crestview Mutual Water and Calleguas to construct Well #8. This project is anticipated to be one of the most cost-effective projects to provide additional water supply in an outage.

Lake Bard Pumps (587). Installation of pumps to enable ~2,988 AF of Lake Bard water that cannot currently be treated by the LBWFP due to insufficient hydraulic head to be pumped through the treatment process.

Fairview ASR Well Rehabilitation (589). Perform well rehabilitation and system upgrades to enable the existing Fairview Well (which was originally an aquifer storage and recovery well but has not been operated since 1998) to supply groundwater to VCWWD1, which is largely dependent on imported water from Calleguas.

Improvements to Existing Facilities

Oxnard-Santa Rosa Feeder & Santa Rosa Hydro Improvements (582). Various rehabilitation, replacement, and upgrade improvements to address surge concerns, improve operability and reliability, and avoid failure of aging components.

East Portal Isolation Enhancements (601). Fabricate a new gate for isolation between MWD's West Valley Feeder No. 1 and the Santa Susana Tunnel that would enable water to be safely diverted from the tunnel entry via a new pipeline and connection to the exterior of the vault. Includes improvements to adjacent drainage facilities.

Adopted Budget

Improvements to Existing Facilities (continued)

Crew Building Improvements and Networking Center Relocation (603). Modifications to and expansion of existing Crew Building to provide sufficient space for existing and future staff, including office space, locker rooms, and conference rooms. Also includes provision of an appropriately sized and equipped Emergency Operations Center in the expanded Crew Building, a relocated Networking Center near the Control Room, additional parking near the Standby Generator Building, replacement of the hydropneumatic pump station, expansion of the water quality lab, addition of storage at the Administration Building, and replacement of roofs on LBWFP structures as needed.

Rehabilitation, Replacement & Relocation

Conejo Pump Station Rehabilitation (480). This project replaces pumps, motors, switchgear, and piping as necessary for reliable and efficient operations.

TOD Pump Station Rehabilitation (590). This project replaces pump controls, check valves and electrical systems that are beyond their useful life improving reliability of this critical pump station.

Lake Sherwood Pump Station Rehabilitation (591). This project replaces a variable frequency drive and electrical systems that are beyond their useful life. This will include the construction of a surge tank and a fourth larger pump to improve the ability to fill Lake Sherwood Reservoir under high demand conditions.

Lindero Pump Station Rehabilitation (592). This project replaces pumps, piping and valves as well as architectural, structural and electrical improvements to improve reliability of the pump station during outages.

CCNB Broken Back Rehabilitation, Phase 4 (598). Rehabilitate and/or strengthen segments of Calleguas Conduit North Branch that are vulnerable to "broken back" failures. Phase 4 will rehabilitate 5 locations on CCNB located between the intersections of Madera Road and Country Club Drive and Cochran Street and First Street.

CCSB Strengthening for Metrolink SCORE Improvements (614). Strengthen approximately 160 linear feet of Calleguas Conduit South Branch (CCSB), a 51-inch prestressed concrete cylinder pipe, with carbon fiber reinforced polymer liner to meet the structural requirements of Metrolink's current railroad right-of-way utility crossing standard and accommodate the addition of a second railroad track in Simi Valley

Unplanned System Repairs

SMP1A Station 270+00 Leak Repair (619). Repair leak detected on the SMP pipeline.

Emergency Distribution System Repairs. Although the need for specific emergency repair projects cannot be identified, it is anticipated that emergency repairs will periodically be required. This serves as a placeholder for future projects which have not yet been identified.

Pump, Hydroelectric Generators & Well Repairs. Although the need for specific pump and well repair projects cannot be identified, it is anticipated that these repairs will periodically be required during the fiscal year. Due to the nature and cost of these repairs, these items will need to be capitalized per the District's fixed asset policy. This serves as a placeholder for future projects which have not yet been identified.

Calleguas Municipal Water District

Reserve Analysis

FY 24/25

	Operating Reserve Calc	Capital Reserve Calc	SMP Operating Reserve Calc
Invested in capital assets, Bond Funds	\$0	\$0	\$0
Unrestricted, Unreserved	35,554,968	141,969,468	(1,819,866)
Total Reserves at 06/30/23	\$35,554,968	\$141,969,468	(\$1,819,866)
Budgeted Operating Income FY 23/24	(5,994,094)	\$15,954,730	\$494,060
Bond Cash		\$2,000,000	
FY Capital Project Spending Through Apr-2024		(18,707,143)	
Projected Capital Project Spending May-Jun 2024		(3,992,857)	
Projected Reserves FY 23/24	\$29,560,874	\$137,224,198	(\$1,325,806)
Adopted Revenues/Expenses 24/25			
Water Revenue	\$122,822,220	\$28,171,570	\$676,600
Cost of Water	(107,623,780)	(2,294,160)	0
Operating Expenses	(26,768,340)	0	(460,990)
Other Income/(Expense)	12,464,400	5,375,000	0
Equipment Purchase	(571,000)	0	0
Debt Service	0	(14,196,270)	0
Operating Income FY 2024/25	\$323,500	\$17,056,140	\$215,610
Projected Reserves before Capital Outlay	\$29,884,374	\$154,280,338	(\$1,110,196)
Unused Budgeted CIP	0	(41,173,764)	0
Projected Reserves 06/30/25	\$29,884,374	\$113,106,574	(\$1,110,196)
Emergency Reserve (estimated for 1/1/25)	\$22,744,665	\$22,587,480	
Capital Reserve		\$90,519,094	
Unreserved	\$7,139,709		(\$1,110,196)