

CALLEGUAS
MUNICIPAL WATER
DISTRICT

FY 26/27
Adopted Budget

Calleguas Municipal Water District
Adopted Budget - FY 26/27

	FY 25/26 Board Adopted Budget	FY 26/27 Adopted Budget	General Manager Admin	External Affairs	Finance	Human Resources & Risk Mgmt	Engineering	Water Resources	Information Technology	Operations & Maintenance	Change from FY 25/26 Adopted Budget	Operating	Construction	SMP
Operating Revenues														
Water Sales	$ 147,450,210	$ 153,186,600									$ 5,736,390	$ 130,723,740	$ 22,462,860	$ -
Local Resource Project Funding	443,500	443,500										443,500		
Capacity Charge	7,741,200	8,140,740									399,540		8,140,740	
Readiness to Serve	9,833,890	12,181,760									2,347,870	12,181,760		
Recycled Water	100,290	175,060									74,770	175,060		
Pumping Power	1,200,000	1,300,000									100,000	1,300,000		
Power Generation	600,000	600,000										600,000		
SMP Fees	638,980	682,810									43,830			682,810
Total Revenue	**$ 168,008,070**	**$ 176,710,470**									**$ 8,702,400**	**$ 145,424,060**	**$ 30,603,600**	**$ 682,810**
Operating Expenses:														
Cost of Water	$ 108,970,110	$ 105,101,030									$ (3,869,080)	$ 105,101,030	$ -	$ -
Capacity Reservation Charge	2,443,880	2,714,730									270,850		2,714,730	
Readiness to Serve	9,833,890	12,181,760									2,347,870	12,181,760		
Treated Water Fixed Charges		5,206,280									5,206,280	5,206,280		
Recycled Water	85,180	149,470									64,290	149,470		
Pumping Power	2,100,000	2,400,000									300,000	2,400,000		
Total Cost of Water	**$ 123,433,060**	**$ 127,753,270**									**$ 4,320,210**	**$ 125,038,540**	**$ 2,714,730**	**$ -**
Salaries & Benefits	$ 18,655,910	$ 19,912,500	$2,414,670	$535,410	$1,210,810	$1,328,540	$1,966,800	$866,820	$1,139,280	$10,450,170	$ 1,256,590	$ 19,852,580	$ -	$ 59,920
Fuel and Vehicle Expense	320,000	340,000								340,000	20,000	340,000		
Utilities	430,000	385,000							225,000	160,000	(45,000)	385,000		
Operations & Maintenance Supplies	1,363,200	1,366,800			1,000	133,000	2,000		1,000	1,229,800	3,600	1,357,300		9,500
Office Supplies and Postage	499,800	203,200	39,800	3,000	3,000	500	19,400	1,500	120,500	15,500	(296,600)	203,200		
Outside Services	3,687,800	3,968,550	8,500	16,000	115,900	105,250	20,000	184,500	1,117,000	2,401,400	280,750	3,788,550		180,000
Consultants & Technical Studies	1,539,000	2,684,000	925,000	5,000	29,500	78,000	365,000	2,000	75,000	1,204,500	1,145,000	2,684,000		
Permits, Leases and fees	342,200	342,200				97,700				244,500		215,200		127,000
Travel and Training	343,770	426,600	108,500	35,400	24,400	109,150	13,350	17,200	30,800	87,800	82,830	426,600		
Memberships	239,110	242,300	81,070	1,650	1,100	5,770	4,580	133,430	3,300	11,400	3,190	242,300		
Insurance	495,000	540,000				540,000					45,000	540,000		
Legal	655,000	717,500	707,500			10,000					62,500	717,500		
Elections		150,000	150,000								150,000	150,000		
Conservation	375,000	350,000						350,000			(25,000)	350,000		
Miscellaneous	2,500	3,000			3,000						500	3,000		
Capital Contributions														
Administrative Operating Expenses	**$ 28,948,290**	**$ 31,631,650**	**$ 4,435,040**	**$ 596,460**	**$ 1,388,710**	**$ 2,407,910**	**$ 2,391,130**	**$ 1,555,450**	**$ 2,711,880**	**$ 16,145,070**	**$ 2,683,360**	**$ 31,255,230**	**$ -**	**$ 376,420**
Total Operating Expenses	**$ 152,381,350**	**$ 159,384,920**									**$ 7,003,570**	**$ 156,293,770**	**$ 2,714,730**	**$ 376,420**

Calleguas Municipal Water District
Adopted Budget - FY 26/27

	FY 25/26 Board Adopted Budget	FY 26/27 Adopted Budget	General Manager Admin	External Affairs	Finance	Human Resources & Risk Mgmt	Engineering	Water Resources	Information Technology	Operations & Maintenance	Change from FY 25/26 Adopted Budget	Operating	Construction	SMP
Other Income/(Expense)														
Interest Income (net)	$ 4,845,000	$ 5,750,000									$ 905,000	$ 750,000	$ 5,000,000	$ -
Tax Revenue	12,850,000	13,400,000									550,000	13,400,000		
Standby Charge	1,350,000	1,350,000											1,350,000	
Tax Collection, Bank & Bond Fees	(530,000)	(561,000)									(31,000)	(215,000)	(346,000)	
Capital Grants/Contributions														
Other Income (net)	357,580	359,140									1,560	359,140		
Total Other Income	**$ 18,872,580**	**$ 20,298,140**									**$ 1,425,560**	**$ 14,294,140**	**$ 6,004,000**	**$ -**
Debt Service														
Loan Expense Bonds	$ 430,890	$ 650,000									$ 219,110	$ -	$ 650,000	$ -
Interest Expense Bonds	5,513,270	5,044,430									$ (468,840)	$ -	$ 5,044,430	$ -
Repayment of Principal on Bonds	8,330,000	8,430,000									100,000		8,430,000	
Build America Bonds Fed Subsidy														
Total Net Debt Service	**$ 14,274,160**	**$ 14,124,430**									**$ (149,730)**	**$ -**	**$ 14,124,430**	**$ -**
Net Cash flow before Capital Items	**$ 20,225,140**	**$ 23,499,260**									**$ 3,274,120**	**$ 3,424,430**	**$ 19,768,440**	**$ 306,390**
Capital Equipment Expenses														
Furniture & Office Equip	$ 240,000	$ 200,000							200,000		$ (40,000)	$ 200,000	$ -	$ -
Cars & Trucks	351,000	105,000								105,000	(246,000)	105,000		
Heavy Equipment														
Equipment Other	138,500	256,000								256,000	117,500	256,000		
Total Capital Equipment	**$ 729,500**	**$ 561,000**	**0**	**0**	**0**	**0**	**0**	**0**	**200,000**	**361,000**	**$ (168,500)**	**$ 561,000**	**$ -**	**$ -**
Total Cost Center			**$4,435,040**	**$596,460**	**$1,388,710**	**$2,407,910**	**$2,391,130**	**$1,555,450**	**$2,911,880**	**$16,506,070**	**$ 3,105,620**	$ 2,863,430	$ 19,768,440	$ 306,390
Other Non operating Expenses/Revenues														
Amortization Bond Prem/Discount	$ (765,500)	$ (665,960)									$ 99,540	$ -	$ (665,960)	$ -
(Gain)/Loss on Disposal of Assets														
Depreciation	14,660,000	14,700,000									40,000	400,000	14,300,000	
Net Non-Operating Expenses/Revenues	$ 13,894,500	$ 14,034,040									$ 139,540	$ 400,000	$ 13,634,040	$ -
Net Increase/(Decrease)	**$ 5,601,140**	**$ 8,904,220**									**$ 2,966,080**	**$ 2,463,430**	**$ 6,134,400**	**$ 306,390**
Net Operating Income	**$ 34,068,410**	**$ 36,973,690**												
Debt Service	**$ 13,843,270**	**$ 13,474,430**												
Debt Service Coverage	**2.46**	**2.74**												

Calleguas Municipal Water District
Revenues
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Water Revenues			
10-2-70-4000	Water Sales-Potable	$ 125,444,820	$ 130,723,740
20-2-70-4000	Water Sales-Potable	22,005,390	22,462,860
20-2-70-4040	Capacity Charge	7,741,200	8,140,740
10-2-70-4050	Readiness to Serve-Purveyors	9,833,890	12,181,760
10-2-70-4090	Pumping Power Revenue	1,200,000	1,300,000
10-2-71-4100	Recycled Water Sales	100,290	175,060
10-2-70-4600	Electric Power Sales - SCE	600,000	600,000
10-2-70-4900	Local Resource Project Funding	443,500	443,500
	Total Water Revenues	**$ 167,369,090**	**$ 176,027,660**
SMP Revenues			
30-2-90-4200	SMP Fees	$ 607,480	$ 651,310
30-2-90-4201	Capital Replacement Charge	16,500	16,500
30-2-90-4202	SMP Maintenance Fee	15,000	15,000
	Total Water Revenues	**$ 638,980**	**$ 682,810**
Non Operating Revenues			
10-2-80-5000	Taxes - Secured	$ 11,000,000	$ 11,400,000
10-2-80-5005	Taxes - Interest Earned	-	-
10-2-80-5010	Taxes - Other Supplemental	1,850,000	2,000,000
10-2-80-5500	Interest Earnings	645,000	750,000
20-2-80-5500	Interest Earnings	4,200,000	5,000,000
20-2-80-5060	Standby Charge	1,350,000	1,350,000
10-2-80-5650	Rental Income	43,580	45,140
10-2-80-5670	Fiscal Agent Services - TMDL	10,000	10,000
10-2-80-5690	MAAP Water Efficiency Funding	300,000	300,000
10-2-80-5900	Other Incomes	4,000	4,000
	Non-Operating Revenues	**$ 19,402,580**	**$ 20,859,140**
Contributed Capital Revenues			
20-2-80-5850	Contrib Capital-State Grant	$ -	$ -
	Contributed Capital Revenues	**$ -**	**$ -**
	Total Revenues	**$ 187,410,650**	**$ 197,569,610**

Calleguas Municipal Water District
Water & Non-Operating Expenses
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Cost of Water			
10-2-70-7000	Cost of Potable Water	$ 108,970,110	$ 105,101,030
10-2-71-7010	Cost of Recycled Water	85,180	149,470
10-2-70-7060	Readiness to Serve-MWD	9,833,890	12,181,760
10-2-70-7070	Treatment Peaking Capacity Charge	-	1,814,750
10-2-70-7071	Treatment Used Standby Capacity Charge	-	584,750
10-2-70-7072	Treatment Remaining SB Capacity Charge	-	2,806,780
10-6-10-7090	Pumping Power Costs	2,100,000	2,400,000
20-2-70-7050	Capacity Charge-MWD	2,443,880	2,714,730
	Total Cost of Water	**$ 123,433,060**	**$ 127,753,270**
Non-Operating Expenses			
10-2-80-8000	Collection Fees Ventura Co.	$ 50,000	$ 150,000
10-2-80-8100	Bank Service Charges	40,000	45,000
10-2-80-8200	Investment Mgmt Fees	25,000	20,000
20-2-80-8200	Investment Mgmt Fees	105,000	115,000
20-2-80-8250	Bond Expenses	310,000	231,000
	Total Non-Operating Expenses	**$ 530,000**	**$ 561,000**
Debt Service			
20-2-80-8300	Interest Expense	$ 5,513,270	$ 5,044,430
20-2-80-8305	Revolving Debt Interest Expense	430,890	650,000
20-2-80-8310	Amortization-Premium	(1,329,880)	(1,231,040)
20-2-80-8330	Amortization of Def Loss	564,380	565,080
20-2-80-8301	Bond Principal	8,330,000	8,430,000
	Total Debt Service	**$ 13,508,660**	**$ 13,458,470**
Other Expenses			
10-2-80-9000	Depreciation Expense	$ 360,000	$ 400,000
20-2-80-9000	Depreciation Expense	14,300,000	14,300,000
	Total Other Expenses	**$ 14,660,000**	**$ 14,700,000**
	Total Expenses	**$ 152,131,720**	**$ 156,472,740**

Calleguas Municipal Water District
Administration

FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
7100	Salaries	$ 1,497,950	$ 1,548,230
7110	Overtime	16,000	32,000
7111	Janitorial Overtime	70,000	70,000
7150	Benefits	712,260	764,440
	Total Personnel	**$ 2,296,210**	**$ 2,414,670**
Operating Costs			
7200	Travel/Training	$ 98,300	$ 108,500
7250	Memberships Dues & Subscrip	51,000	52,370
7260	Sponsorships	25,400	28,700
7450	Small Furniture & Equip	7,000	14,300
7480	Office Supplies & Postage	25,500	25,500
7500	Consulting	427,500	925,000
7560	Legal	655,000	707,500
7590	Outside Services	2,500	2,500
7600	Elections	-	150,000
7220	Board Meeting Expense	6,000	6,000
	Total Operating Costs	**$ 1,298,200**	**$ 2,020,370**
	Total Administration	**$ 3,594,410**	**$ 4,435,040**

Calleguas Municipal Water District
Administration - General Manager
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-1-10-7100	Salaries	$ 1,332,350	$ 1,382,630
10-1-10-7110	Overtime	16,000	32,000
10-1-10-7111	Janitorial Overtime	70,000	70,000
10-1-10-7150	Benefits	620,220	635,630
	Total Personnel	**$ 2,038,570**	**$ 2,120,260**
Operating Costs			
10-1-10-7200	Travel/Training	$ 38,300	$ 38,000
10-1-10-7250	Memberships Dues & Subscrip	51,000	52,370
10-1-10-7260	Sponsorships	25,400	28,700
10-1-10-7450	Small Furniture & Equip	7,000	14,300
10-1-10-7480	Office Supplies & Postage	25,500	25,500
10-1-10-7500	Consulting	427,500	925,000
10-1-10-7560	Legal	655,000	707,500
10-1-10-7590	Outside Services	2,500	2,500
10-1-10-7600	Elections	-	150,000
	Total Operating Costs	**$ 1,232,200**	**$ 1,943,870**
	Total Administration	**$ 3,270,770**	**$ 4,064,130**

Calleguas Municipal Water District
Administration - Board
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-1-11-7100	Salaries	$ 165,600	$ 165,600
10-1-11-7150	Benefits	92,040	128,810
	Total Personnel	**$ 257,640**	**$ 294,410**
Operating Costs			
10-1-11-7201	Travel/Training District 1 (Avila)	$ 11,700	$ 14,500
10-1-11-7202	Travel/Training District 2 (Quady)	13,200	15,500
10-1-11-7203	Travel/Training District 3 (Pakala)	11,700	13,500
10-1-11-7204	Travel/Training District 4 (Robert)	11,700	13,500
10-1-11-7205	Travel/Training District 5 (McMillan)	11,700	13,500
10-1-11-7220	Board Meeting Expense	6,000	6,000
	Total Operating Costs	**$ 66,000**	**$ 76,500**
	Total Board	**$ 323,640**	**$ 370,910**

Calleguas Municipal Water District
External Affairs
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-1-12-7100	Salaries	$ 358,880	$ 398,000
10-1-12-7110	Overtime	6,000	6,000
10-1-12-7150	Benefits	125,340	131,410
	Total Personnel	**$ 490,220**	**$ 535,410**
Operating Costs			
10-1-12-7200	Travel/Training	$ 29,700	$ 35,400
10-1-12-7250	Memberships Dues & Subscrip	1,500	1,650
10-1-12-7450	Small Furniture & Equip	-	1,000
10-1-12-7480	Office Supplies & Postage	1,000	2,000
10-1-12-7500	Consulting	3,000	5,000
10-1-12-7590	Outside Services	6,000	16,000
	Total Operating Costs	**$ 41,200**	**$ 61,050**
	Total External Affairs	**$ 531,420**	**$ 596,460**

Calleguas Municipal Water District
Information Technology
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-7-10-7100	Salaries	$ 677,080	$ 773,740
10-7-10-7110	Overtime	2,000	2,000
10-7-10-7150	Benefits	336,850	371,030
10-7-10-7140	Salaries - Project Allocation	(20,000)	(5,000)
10-7-10-7190	Benefits - Project Allocation	(9,900)	(2,490)
	Total Personnel	**$ 986,030**	**$ 1,139,280**
Operating Costs			
10-7-10-7200	Travel/Training	$ 31,300	$ 30,800
10-7-10-7250	Memberships Dues & Subscrip	3,300	3,300
10-7-10-7355	Signal Channels	215,000	225,000
10-7-10-7420	Supplies and Materials	1,000	1,000
10-7-10-7450	Small Furniture & Equip	173,000	120,000
10-7-10-7480	Office Supplies & Postage	500	500
10-7-10-7500	Consulting	15,000	75,000
10-7-10-7510	Software License/Maintenance	309,500	522,000
10-7-10-7590	Outside Services	610,000	595,000
	Total Operating	**$ 1,358,600**	**$ 1,572,600**
	Total Information Technology	**$ 2,344,630**	**$ 2,711,880**
Capital Equipment (> $5,000)			
10-7-10-9100	Furniture & Office Equip	$ 240,000	$ 200,000
10-7-10-9130	Equipment Other	-	-
	Subtotal Capital Equipment (> $5,000)	**$ 240,000**	**$ 200,000**

Calleguas Municipal Water District
Finance
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-2-10-7100	Salaries	$ 795,650	$ 828,620
10-2-10-7110	Overtime	1,500	1,500
10-2-10-7150	Benefits	352,710	380,690
	Total Personnel	**$ 1,149,860**	**$ 1,210,810**
Operating Costs			
10-2-10-7200	Travel/Training	$ 21,000	$ 24,400
10-2-10-7250	Memberships Dues & Subscrip	900	1,100
10-2-10-7420	Supplies and Materials	500	1,000
10-2-10-7450	Small Furniture & Equip	1,500	1,500
10-2-10-7480	Office Supplies & Postage	1,000	1,500
10-2-10-7500	Consulting	156,500	29,500
10-2-10-7510	Software License/Maintenance	55,000	59,000
10-2-10-7570	Audit	34,000	34,000
10-2-10-7590	Outside Services	22,000	22,900
10-2-10-7690	Miscellaneous Expenses	2,500	3,000
	Total Operating	**$ 294,900**	**$ 177,900**
	Total Finance	**$ 1,444,760**	**$ 1,388,710**

Calleguas Municipal Water District
Human Resources & Risk Management

FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-3-10-7100	Salaries	$ 688,150	$ 861,090
10-3-10-7110	Overtime	3,500	3,500
10-3-10-7150	Benefits	397,300	463,950
	Total Personnel	**$ 1,088,950**	**$ 1,328,540**
Operating Costs			
10-3-10-7200	Travel/Training	$ 61,150	$ 109,150
10-3-10-7250	Memberships Dues & Subscrip	7,930	5,770
10-3-10-7420	Supplies and Materials	23,500	40,000
10-3-10-7425	Safety	72,200	93,000
10-3-10-7450	Small Furniture & Equip	221,300	-
10-3-10-7480	Office Supplies & Postage	300	500
10-3-10-7500	Consulting	103,000	78,000
10-3-10-7510	Software License/Maintenance	34,500	34,000
10-3-10-7550	Insurance	495,000	540,000
10-3-10-7560	Legal	-	10,000
10-3-10-7590	Outside Services	91,900	71,250
10-3-10-7750	Permits/Fees	99,700	97,700
	Total Operating	**$ 1,210,480**	**$ 1,079,370**
	Total Human Resources & Risk Management	**$ 2,299,430**	**$ 2,407,910**
Capital Equipment (> $5,000)			
10-3-10-9130	Equipment Other	$ 18,000	$ -
	Subtotal Capital Equipment (> $5,000)	**$ 18,000**	**$ -**

Calleguas Municipal Water District
Engineering
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-4-10-7100	Salaries	$ 1,995,220	$ 2,113,070
10-4-10-7110	Overtime	65,000	65,000
10-4-10-7150	Benefits	943,260	987,130
10-4-10-7140	Salaries - Project Allocation	(740,000)	(800,000)
10-4-10-7190	Benefits - Project Allocation	(366,300)	(398,400)
	Total Personnel	**$ 1,897,180**	**$ 1,966,800**
Operating Costs			
10-4-10-7200	Travel/Training	$ 10,320	$ 13,350
10-4-10-7250	Memberships Dues & Subscrip	4,580	4,580
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	57,400	18,900
10-4-10-7480	Office Supplies & Postage	500	500
10-4-10-7500	Consulting	380,000	355,000
10-4-10-7500.0003	WCVC Prop 1 Round 1 IRWM Admin	-	5,000
10-4-10-7500.0005	WCVC Prop 1 Round 2 IRWM Admin	-	5,000
10-4-10-7510	Software License/Maintenance	20,000	20,000
	Total Operating	**$ 474,800**	**$ 424,330**
	Total Engineering	**$ 2,371,980**	**$ 2,391,130**

Calleguas Municipal Water District
Water Resources
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Expenses			
10-5-10-7100	Salaries	$ 601,880	$ 649,640
10-5-10-7110	Overtime	6,000	6,000
10-5-10-7150	Benefits	203,750	211,180
	Total Personnel	**$ 811,630**	**$ 866,820**
Operating Expenses			
10-5-10-7200	Travel/Training	$ 16,200	$ 17,200
10-5-10-7250	Memberships Dues & Subscrip	12,900	13,430
10-5-10-7255	LAFCO Expenses	120,000	120,000
10-5-10-7450	Small Furniture & Equip	2,300	1,000
10-5-10-7480	Office Supplies & Postage	500	500
10-5-10-7500	Consulting	120,000	2,000
10-5-10-7530	Public Education/Promotion	160,000	160,000
10-5-10-7540	Water Use Efficiency/Conservation	375,000	50,000
10-5-10-7541	MAAP Water Efficiency Program	-	300,000
10-5-10-7590	Outside Services	34,500	24,500
	Total Operating	**$ 841,400**	**$ 688,630**
	Total Water Resources	**$ 1,653,030**	**$ 1,555,450**

Calleguas Municipal Water District
Operations & Maintenance

FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
7100	Salaries	$ 6,301,270	$ 6,662,410
7110	Overtime	297,000	300,000
7150	Benefits	3,427,270	3,555,170
7140	Salaries - Project Allocation	(60,000)	(45,000)
7190	Benefits - Project Allocation	(29,710)	(22,410)
	Total Personnel	**$ 9,935,830**	**$ 10,450,170**
Operating Costs			
7200	Travel/Training	$ 75,800	$ 87,800
7250	Memberships Dues & Subscrip	11,600	11,400
7300	Utilities	160,000	160,000
7400	Fuel Expense	220,000	220,000
7410	Vehicle Maint Exp	150,000	150,000
7411	Vehicle Exp - Proj Allocation	(50,000)	(30,000)
7420	Supplies and Materials	1,198,500	1,171,500
7430	Rental Equipment	25,000	25,000
7440	Light Tools/Equip	40,200	33,000
7480	Office Supplies & Postage	8,000	8,500
7500	Consulting	309,000	1,174,500
7510	Software License/Maintenance	57,500	48,000
7520	Water Treatment/Lab Cost	761,400	729,400
7580	Building Maintenance	120,000	120,000
7590	Outside Services	1,363,000	1,504,000
7650	Leases	300	300
7700	State Reports	25,000	30,000
7750	Permits/Fees	242,500	244,500
	Total Operating	**$ 4,717,800**	**$ 5,694,900**
	Total Operations & Maintenance	**$ 14,653,630**	**$ 16,145,070**
Capital Equipment (> $5,000)			
9110	Cars & Trucks	$ 351,000	$ 105,000
9130	Equipment Other	120,500	256,000
	Subtotal Capital Equipment (> $5,000)	**$ 471,500**	**$ 361,000**

Calleguas Municipal Water District
O&M Administration
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-6-10-7100	Salaries	$ 381,000	$ 519,870
10-6-10-7150	Benefits	144,060	205,700
	Total Personnel	**$ 525,060**	**$ 725,570**
Operating Costs			
10-6-10-7200	Travel/Training	$ 72,000	$ 84,000
10-6-10-7250	Memberships Dues & Subscrip	7,600	7,400
10-6-10-7300	Utilities	160,000	160,000
10-6-10-7400	Fuel Expense	220,000	220,000
10-6-10-7410	Vehicle Maint Exp	150,000	150,000
10-6-10-7411	Vehicle Exp - Proj Allocation	(50,000)	(30,000)
10-6-10-7420	Supplies and Materials	64,000	69,000
10-6-10-7450	Small Furniture & Equip	-	7,000
10-6-10-7480	Office Supplies & Postage	8,000	8,500
10-6-10-7500	Consulting	182,000	1,154,500
10-6-10-7510	Software License/Maintenance	57,500	48,000
10-6-10-7580	Building Maintenance	45,000	45,000
10-6-10-7590	Outside Services	166,000	138,000
10-6-10-7650	Leases	300	300
10-6-10-7750	Permits/Fees	12,000	12,000
	Total Operating	**$ 1,094,400**	**$ 2,073,700**
	Total O&M Administration	**$ 1,619,460**	**$ 2,799,270**
Capital Equipment (> $5,000)			
10-6-10-9110	Cars & Trucks	$ 351,000	$ 105,000
10-6-10-9130	Equipment Other	30,000	30,000
	Subtotal Capital Equipment (> $5,000)	**$ 381,000**	**$ 135,000**

Calleguas Municipal Water District
O&M System Maintenance
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-6-61-7100	Salaries	$ 1,800,430	$ 1,775,600
10-6-61-7110	Overtime	45,000	48,000
10-6-61-7150	Benefits	1,100,940	1,073,380
10-6-61-7140	Salaries - Project Allocation	(15,000)	(15,000)
10-6-61-7190	Benefits - Project Allocation	(7,430)	(7,470)
	Total Personnel	**$ 2,923,940**	**$ 2,874,510**
Operating Costs			
10-6-61-7200	Travel/Training	$ 1,000	$ 1,000
10-6-61-7420	Supplies and Materials	273,000	308,000
10-6-61-7430	Rental Equipment	25,000	25,000
10-6-61-7440	Light Tools/Equip	3,200	4,000
10-6-61-7580	Building Maintenance	75,000	75,000
10-6-61-7590	Outside Services	399,000	369,000
10-6-61-7750	Permits/Fees	-	-
	Total Operating	**$ 776,200**	**$ 782,000**
	Total O&M System Maintenance	**$ 3,700,140**	**$ 3,656,510**
Capital Equipment (> $5,000)			
10-6-61-9130	Equipment Other	$ 12,500	
	Subtotal Capital Equipment (> $5,000)	**$ 12,500**	**$ -**

Calleguas Municipal Water District
O&M Distribution Maintenance

FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-6-62-7100	Salaries	$ 1,313,180	$ 1,316,780
10-6-62-7110	Overtime	45,000	45,000
10-6-62-7150	Benefits	753,820	767,500
10-6-62-7140	Salaries - Project Allocation	(50,000)	(50,000)
10-6-62-7190	Benefits - Project Allocation	(24,750)	(24,900)
	Total Personnel	**$ 2,037,250**	**$ 2,054,380**
Operating Costs			
10-6-62-7200	Travel/Training	$ 1,000	$ 1,000
10-6-62-7420	Supplies and Materials	263,000	271,000
10-6-62-7440	Light Tools/Equip	11,000	11,000
10-6-62-7590	Outside Services	324,000	328,000
	Total Operating	**$ 599,000**	**$ 611,000**
	Total O&M Distribution Maintenance	**$ 2,636,250**	**$ 2,665,380**
Capital Equipment (> $5,000)			
10-6-62-9130	Equipment Other	$ 18,000	$ 18,000
	Subtotal Capital Equipment (> $5,000)	**$ 18,000**	**$ 18,000**

Calleguas Municipal Water District
O&M Control Systems
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-6-63-7100	Salaries	$ 859,740	$ 916,700
10-6-63-7110	Overtime	42,000	42,000
10-6-63-7150	Benefits	457,250	478,810
10-6-63-7140	Salaries - Project Allocation	(29,000)	(20,000)
10-6-63-7190	Benefits - Project Allocation	(14,360)	(9,960)
	Total Personnel	**$ 1,315,630**	**$ 1,407,550**
Operating Costs			
10-6-63-7200	Travel/Training	$ 300	$ 300
10-6-63-7420	Supplies and Materials	215,000	225,000
10-6-63-7440	Light Tools/Equip	18,000	18,000
10-6-63-7520	Water Treatment/Lab Cost	75,000	75,000
10-6-63-7590	Outside Services	151,000	119,000
10-6-63-7700	State Reports	17,000	20,000
	Total Operating	**$ 476,300**	**$ 457,300**
	Total O&M Control System	**$ 1,791,930**	**$ 1,864,850**
Capital Equipment (> $5,000)			
10-6-63-9130	Equipment Other	$ 15,000	$ 8,000
	Subtotal Capital Equipment (> $5,000)	**$ 15,000**	**$ 8,000**

Calleguas Municipal Water District
O&M Operations
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-6-64-7100	Salaries	$ 1,083,820	$ 1,127,930
10-6-64-7110	Overtime	160,000	160,000
10-6-64-7150	Benefits	543,340	550,350
10-6-64-7140	Salaries - Project Allocation	-	-
10-6-64-7190	Benefits - Project Allocation	-	-
	Total Personnel	**$ 1,787,160**	**$ 1,838,280**
Operating Costs			
10-6-64-7200	Travel/Training	$ 500	$ 500
10-6-64-7440	Light Tools/Equip	-	
	Total Operating	**$ 500**	**$ 500**
	Total O&M Operations	**$ 1,787,660**	**$ 1,838,780**

Calleguas Municipal Water District
O&M Regulatory Compliance

FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-6-65-7100	Salaries	$ 485,830	$ 590,230
10-6-65-7110	Overtime	3,000	3,000
10-6-65-7150	Benefits	253,100	294,140
	Total Personnel	**$ 741,930**	**$ 887,370**
Operating Costs			
10-6-65-7200	Travel/Training	$ 800	$ 800
10-6-65-7250	Memberships Dues & Subscrip	4,000	4,000
10-6-65-7420	Supplies and Materials	14,000	14,000
10-6-65-7440	Light Tools/Equip	8,000	-
10-6-65-7500	Consulting	2,000	-
10-6-65-7520	Water Treatment/Lab Cost	121,400	129,400
10-6-65-7590	Outside Services	70,000	70,000
10-6-65-7700	State Reports	8,000	10,000
10-6-65-7750	Permits/Fees	96,000	97,500
	Total Operating	**$ 324,200**	**$ 325,700**
	Total O&M Regulatory Compliance	**$ 1,066,130**	**$ 1,213,070**

Calleguas Municipal Water District
O&M General Services
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs			
10-6-68-7100	Salaries	$ 377,270	$ 415,300
10-6-68-7110	Overtime	2,000	2,000
10-6-68-7150	Benefits	174,760	185,290
	Total Personnel	**$ 554,030**	**$ 602,590**
Operating Costs			
10-6-68-7200	Travel/Training	$ 200	$ 200
	Total Operating	**$ 200**	**$ 200**
	Total O&M General Services	**$ 554,230**	**$ 602,790**

Calleguas Municipal Water District
O&M Lake Bard Water Filtration Plant

FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Operating Costs			
10-6-66-7420	Supplies and Materials	$ 185,000	$ 100,000
10-6-66-7500	Consulting	40,000	20,000
10-6-66-7520	Water Treatment/Lab Cost	300,000	300,000
10-6-66-7590	Outside Services	100,000	115,000
	Total Operating	**$ 625,000**	**$ 535,000**
	Total O&M LBWFP	**$ 625,000**	**$ 535,000**
Capital Equipment (> $5,000)			
10-6-66-9130	Equipment Other	-	$ 200,000
	Subtotal Capital Equipment (> $5,000)	**$ -**	**$ 200,000**

Calleguas Municipal Water District
O&M Wellfield
FY 26/27 Adopted Budget

Account #	Account Description	FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Operating Costs			
10-6-67-7420	Supplies and Materials	$ 175,000	$ 175,000
10-6-67-7500	Consulting	85,000	-
10-6-67-7520	Water Treatment/Lab Cost	35,000	45,000
10-6-67-7580	Building Maintenance	-	-
10-6-67-7590	Outside Services	123,000	365,000
10-6-67-7750	Permits/Fees	7,500	8,000
	Total Operating	**$ 425,500**	**$ 593,000**
	Total O&M Wellfield	**$ 425,500**	**$ 593,000**
Capital Equipment (> $5,000)			
10-6-67-9130	Equipment Other	45,000	$ -
	Subtotal Capital Equipment (> $5,000)	**$ 45,000**	**$ -**

Calleguas Municipal Water District
O&M Salinity Management Pipeline

FY 26/27 Adopted Budget

Account #	Account Description		FY 25/26 Adopted Budget	FY 26/27 Adopted Budget
Personnel Costs				
30-6-90-7140	Salaries - Project Allocation		$ 34,000	$ 40,000
30-6-90-7190	Benefits - Project Allocation		16,830	19,920
		Total Personnel	**50,830**	**59,920**
Operating Costs				
30-6-90-7420	Supplies and Materials		$ 9,500	$ 9,500
30-6-90-7520	Water Treatment/Lab Cost		230,000	180,000
30-6-90-7590	Outside Services		30,000	-
30-6-90-7750	Permits/Fees		127,000	127,000
		Total Operating	**$ 396,500**	**$ 316,500**
		Total O&M SMP	**$ 447,330**	**$ 376,420**

Calleguas Municipal Water District
Capital Improvement Projects

Proj #	Project Name	Board Approved Project Budget	Budget Requests	Total spent thru 04/30/26	Remaining Budget
	Improvements to Exisiting Facilities				
582	Oxnard -SR Fdr & Santa Rosa Hydro Improvements	*$720,000*		*$488,729*	*$231,271*
603	Crew Building Improvements	*$20,954,000*		*$2,222,352*	*$18,731,648*
613	Wellfield No. 2 Solar System	*$4,715,000*		*$136,495*	*$4,578,505*
620	Network Center Relo & Admin Storage Improvements	*$5,040,000*		*$2,409,579*	*$2,630,421*
621	LBWFP Buildings Roof Replacements	*$740,000*		*$454,827*	*$285,173*
622	Crew Building Expansion - Civil & Electrical Work	*$286,000*		*$226,949*	*$59,051*
631	Lake Bard Water Filtration Plant Secondary Access Road	*$80,000*		*$49,788*	*$30,212*
632	OSR2 Improvements	*$140,000*		*$99,990*	*$40,010*
	Total	**$32,675,000**	**$0**	**$6,088,709**	**$26,586,291**
	Rehabilitation, Replacement & Relocation				
480	Conejo Pump Station Rehabilitation	*$1,740,000*		*$1,642,103*	*$97,897*
590	TOD Pump Station Rehabilitation	*8,430,000*		*8,253,994*	*176,006*
591	Lake Sherwood Pump Station Rehabilitation	*6,100,000*		*6,038,075*	*61,925*
592	Lindero Pump Station Rehabilitation	*28,310,000*		*3,162,839*	*25,147,161*
614	CCSB Strengthening for Metrolink Improvements	*2,160,000*		*1,524,321*	*635,679*
633	Lake Bard Housing Improvements	*$20,000*		*$4,331*	*$15,669*
638	24-inch Isolation Valve TOD Pump Station	*$364,000*		*$10,848*	*$353,152*
	Treatment Plant Backwash Pump & Motor		*175,000*	-	*175,000*
	Total	**$47,124,000**	**$175,000**	**$20,636,511**	**$26,662,489**
	Outage Water Supply Reliability				
450	LVMWD-CMWD Interconnection	*37,252,779*		*36,322,287*	*930,492*
562	Calleguas-Ventura Interconnection	*38,120,000*		*2,607,033*	*35,512,967*
569	Smith Rd. Tank	*5,761,000*		*1,615,619*	*4,145,381*
585	Crestview Well #8	*2,100,000*		*890,294*	*1,209,706*
587	Lake Bard Pump Station	*1,644,000*		*1,633,264*	*10,736*
589	Fairview Well Rehabilitation	*1,167,000*		*811,492*	*355,508*
634	Wellfield #2 Ammonia Canopy	*$0*		*$0*	*$0*
	Total	**$86,044,779**	**$0**	**$43,879,989**	**$42,164,790**
	Salinity Management Pipeline				
536	SMP Phase 3	*4,241,000*		*1,373,586*	*2,867,414*
561	SMP Phase 4	*513,000*		*376,646*	*136,354*
607	Somis Housing SMP Discharge Station	*947,000*		*129,512*	*817,488*
625	Marz Farms SMP Discharge Station	*166,000*		*64,224*	*101,776*
	Total	**$5,867,000**	**$0**	**$1,943,968**	**$3,923,032**
	Unplanned System Repairs				
628	Unplanned System Repair 2025-26	*1,150,920*		-	
629	Unplanned Pump, Hydro & Well Repairs 25-26	*300,000*		-	*300,000*
	Unplanned Distribution System Repairs 2026-27		*1,500,000*	-	*1,500,000*
	Unplanned Pump, Hydro & Well Repairs FY 2026-27		*300,000*	-	*300,000*
	Total	**$1,450,920**	**$1,800,000**	**$0**	**$2,100,000**
	Grand Total	**$173,161,699**	**$1,975,000**	**$72,549,177**	**$101,436,602**

Calleguas Municipal Water District
Capital Projects Descriptions

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 prevent failure of aging components.

Crew Building Improvements (603). Modifications to and expansion of existing Crew Building to provide sufficient space for existing and future O&M staff. Also includes provision of an appropriately sized and equipped Emergency Operations Center and meeting room.

Wellfield No. 2 Solar System (613). Construction of a 400 kilowatt solar system to generate electrical power under the Net Energy Metering 2.0 Tariff.

Network Center Relocation & Admin Storage Improvements (620). Construction of a new free standing 300 sqft CMU Building to host the relocated Networking Center, construction of a 200 sqft storage room addition to the Administration Building, relocation of the Networking Center from the Conejo Pump Station to the new Networking Center Building, and installation of Electric Vehicle Chargers at the Administration Building and Control Room.

LBWFP Buildings Roof Replacement (621). Roof replacements of LBWFP buildings, including the Pre-Ozone Contactor, Control, Ozone Generator, and Chemical Buildings

Crew Building Expansion Civil & Voltage Electrical Work (622). Civil and mechanical improvements in support of the Crew Building Expansion, including improvements to dry and wet utilities, replacement of the hydropneumatic pump station, grading and retaining wall installation, new parking stalls and medium voltage electrical work at the diesel standby generators.

Lake Bard Water Filtration Plant Secondary Access Road (631). A secondary/emergency access road to the Lake Bard Water Filtration Plant (LBWFP) through the Arvada Court cul-de-sac located in the neighboring Wood Ranch residential development immediately to the east of the LBWFP.

Oxnard Santa Rosa Feeder Unit 2 Improvements (632). Installation of a new isolation valve, pressure relief valve, and vaults on Oxnard Santa Rosa Feeder, Unit 2 (OSR2) near the OSR2/Somis Cross Tie.

Rehabilitation, Replacement & Relocation

Conejo Pump Station Rehabilitation (480). Replacement of pumps, motors, electrical systems, and piping to improve operability and reliability and prevent failure of aging components.

TOD Pump Station Rehabilitation (590). Replacement of pump controls, check valves and electrical systems to improve operability and reliability and prevent failure of aging components.

Lake Sherwood Pump Station Rehabilitation (591). Replacement of a variable frequency drive and electrical systems to improve operability and reliability and prevent failure of aging components. The project also includes the addition 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). Replacement of pumps, motors, electrical systems, and piping to improve operability and reliability and prevent failure of aging components.

CCSB Liner at Metrolink Sta Crossing (614). Strengthen approximately 160 LF of 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.

TOD Pump Station Surge Relief Vault Isolation Valve Replacement (638). Replace four 24-inch butterfly isolation valves (two per surge relief valve) in the TOD Pump Station Surge Relief Vault. The existing isolation valves no longer seal when closed, preventing staff from fully dewatering or isolating the surge relief valves.

Lake Bard Staff Housing Improvements (633). Replace two of the three staff houses located at Lake Bard.

Calleguas Municipal Water District
Capital Projects Descriptions

Outage Water Supply Reliability

LVMWD-CMWD Interconnection (450). Pump Station/pressure reducing station, approximately 6,100 LF of 30-inch welded steel pipeline, turnout relocation, and reverse flow valve to enable the delivery of potable water between Calleguas's and Las Virgenes MWD's systems.

Calleguas-Ventura Interconnection (562). Approximately 18,670 LF of 30-inch WSP and pressure regulating and meter station to enable the delivery of potable water between Calleguas's and the City of Ventura's systems.

Smith Road Tank (569). Construct a 3.5 million gallon aboveground steel tank located at Smith and Kuehner Roads in Simi Valley and connected to both Calleguas Conduit North Branch (CCNB) and Calleguas Conduit South Branch (CCSB) enabling Calleguas to meet demands in the Simi Valley Region during a short-term outage of imported water.

Crestview Well #8 (585). Joint effort between Crestview Mutual Water Company and Calleguas to construct an additional Crestview well to provide additional water supply in an outage.

Lake Bard Pump Station, Lake Bard Water Filtration Plant Flow Meter, and Lake Bard Outlet Tower Improvements (587). Installation of three 350 hp pumps to enable ~2,988 AF of Lake Bard water that cannot currently be treated by the Lake Bard Water Filtration Plant (LBWFP) due to insufficient hydraulic head to be pumped through the treatment process, addition of a 60-inch flowmeter upstream of the LBWFP, and replacement of the five 48-inch butterfly valves at the Lake Bard Outlet Tower.

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.

Wellfield #2 Ammonia Canopy (634). Replace existing Pre-Engineered Metal Canopy (PEMC) protecting the Grimes Canyon Disinfection Facility's Aqueous Ammonia storage area.

Salinity Management Pipeline

SMP Phase 3 (536). Approximately 26,400 linear feet (LF) of 24-inch PVC or HDPE pipe from the intersection of Upland and Lewis Roads in Camarillo to Santa Rosa and Hill Canyon Roads in the Santa Rosa Valley to serve Las Virgenes Municipal Water District (LVMWD) and Triunfo Water and Sanitation District's PureWater Project and a planned Camrosa desalter.

SMP Phase 4 (561). Approximately 48,800 LF of 12- to 18-inch PVC or HDPE pipe from the intersection of Santa Rosa and Hill Canyon Rds. in the Santa Rosa Valley to the intersection of Tierra Rejada and Madera Rds. in Simi Valley to serve potential additional future dischargers.

Somis 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.

Marz Farm SMP Discharge Station (625). Discharge station to meter and sample the discharge of brine from the growers' reverse osmosis groundwater treatment system to the SMP.

Calleguas Municipal Water District
Capital Projects Descriptions

Unplanned System Repairs

Unplanned System Repairs (628). 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.

Unplanned Pump, Hydroelectric Generators & Well Repairs (629). 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 26/27

	Operating Reserve Calc	Capital Reserve Calc	SMP Operating Reserve Calc
Invested in capital assets, Bond Funds	$0	$0	$0
Unrestricted, Unreserved	31,447,726	162,665,699	(1,318,724)
Total Reserves at 06/30/25	**$31,447,726**	**$162,665,699**	**($1,318,724)**
Budgeted Operating Income FY 25/26	$1,140,440	$18,163,550	$191,650
PO CarryForwards	($818,576)		
Bond Cash		$0	
FY Capital Project Spending Through Apr-2026		(8,814,974)	
Projected Capital Project Spending May-Jun 2026		(1,469,445)	
Projected Reserves FY 25/26	$31,769,590	$170,544,831	($1,127,074)
Adopted Revenues/Expenses 26/27			
Water Revenue	$145,424,060	$30,603,600	$682,810
Cost of Water	(125,038,540)	(2,714,730)	0
Operating Expenses	(31,255,230)	0	(376,420)
Other Income/(Expense)	14,294,140	6,004,000	0
Equipment Purchase	(561,000)	0	0
Debt Service	0	(14,124,430)	0
Operating Income FY 2026/27	$2,863,430	$19,768,440	$306,390
Projected Reserves before Capital Outlay	**$34,633,020**	**$190,313,271**	**($820,684)**
Reserved for Budgeted CIP		**$99,967,157**	
Emergency Reserve (estimated for 1/1/27)	**$25,715,825**	**$23,400,630**	
Reserved for Future Capital Projects		**$66,945,484**	
Unreserved	**$8,917,195**		**($820,684)**