



Board of Directors

Brian Brennan, Director
Pete Kaiser, Director

Neil Cole, Director
Richard Hajas, Director

CASITAS MUNICIPAL WATER DISTRICT Meeting to be held at the

The meeting will be held via teleconference.
To attend the meeting please call (877) 853-5247 or (888) 788-0099
Enter Meeting ID: 932 5412 7439#
Passcode: 485301#

Special Meeting Agenda
June 02, 2021 @ 5:00 PM

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 and except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under section 54954.3 of the Government Code.

1. CALL TO ORDER
2. ROLL CALL
3. PUBLIC COMMENTS - Presentation on District related items that are not on the agenda - three minute limit.
4. BUDGET WORKSHOP
 - 4.a. Presentation and discussion of the Casitas Municipal Water District Draft Fiscal Year 2021-2022 Budget.
[Board Memo for the Draft FY22 Budget Workshop 060221.pdf](#)
[Board Workshop FY 2022 Budget Presentation 060221.pdf](#)
[FY 2022 Budget Memo - Director Hajas 052821.pdf](#)
[Budget Workshop Board Doc.pdf](#)

[Reserves FY21.pdf](#)
[FY22 Budget Incode 5.27.21.pdf](#)

5. ADJOURNMENT

MEMORANDUM

TO: Board of Directors
From: Michael L. Flood, General Manager
RE: **Review of Draft Casitas MWD Fiscal Year 2021-2022 Budget**
Date: May 28, 2021

RECOMMENDATION:

The Board provide direction to Staff ahead of the FY 2022 Budget Hearing on June 23, 2021.

BACKGROUND:

The Draft FY 2022 budget includes a total budget of approximately \$37.1M and total revenues projected at \$26.9M

A budgeted deficit of \$10.1M is identified within the draft budget.

The budget deficit would be covered by a combination of CFD 2013-1 bond funds and District reserves.

The capital projects budget would be set at \$12.6M for both the Casitas Legacy system and the Casitas Ojai system.

The Engineering Department would be budgeted approximately \$11.6M in capital projects which is approximately 92% of the capital projects budget.

Funds required to balance the draft budget would come from reserves equating to \$10.1M total with \$6.3M from CFD 2013-1 bond fund reserves and \$3.8M from District reserve funds.

DISCUSSION:

The Draft FY 2022 budget was distributed to the Finance Committee at the March 2021 Committee Meeting.

The budget was then reviewed and comments were provided during the April and May Finance Committee Meetings.

The following recommended changes were made to the current version of the draft budget:

Finance Committee:

1. Provide a budget breakdown by categories.
2. Review Drinking Water Revenue and Expense categories.
3. Provide Adjudication Fund separately.
4. Add the Matilija Deep Wells Pilot Bore Project to the Casitas Capital Budget at \$2M.

Staff:

1. Revise Lion Street/Fairview Main replacement CFD-2013 Budget from \$275K to \$725K (previously split between FY 2021 and FY 2022).
2. Revise Water Conservation Direct Expense from \$12K to \$50K.
3. Add surplus forklift purchase of \$30K.
4. Revise revenue and expense related to Enterprise lease contract.
(Revenue:+\$41K; Expense: from \$90K to \$67K)
5. Add Fund 29 (State Water Project) information to the budget.

A presentation highlighting various details of the budget will be provided during the workshop.

CMWD BUDGET PRESENTATION

**Manager Recommended Budget
Fiscal Year 2021-2022**

**Board Workshop
June 2, 2021**



AGENDA

- Finance Committee Recommendations
- Category Review/Drinking Water Operations Categories
- Balancing the Budget
- Effect on District Cash Reserves/Operational Reserve
- Capital Project Details
- Projects Not Currently Included in the FY 2022 Budget
- Budget Recommendations
- Schedule



Budget Recommendations

Finance Committee: (Net Change - \$0)

- Provide Budget Breakdown via Categories rather than Departments
- Review Drinking Water Operations Revenue and Expense Categories
- ~~Add Matilija Deep Well Project to Engineering Capital Budget at \$2M~~

Staff: (Net Change - \$499K)

- Revise Lion Street Budget to \$725K (\$450K Expense)
- Revise Water Conservation Direct Expense to \$50K (\$38K Expense)
- Add Surplus Forklift: \$30K (\$30K Expense)
- Revise Casitas Water Adventure Capital Major Repairs to \$90K (\$45K Capital Expense)
- Revise Revenue & Expense from Enterprise Lease Program (Net <\$64K> Change)
- Add Fund 29 Information (State Water Project)



BUDGET CATEGORY REVIEW (ALL FUNDS EXCEPT ADJUDICATION)

Revenues	
Water Sales & Service	\$ 13,567,928
Recreation Income	\$ 4,264,046
Taxes & Assessments	\$ 3,468,071
Debt Service	\$ 2,791,653
Other Govt Agency	\$ 1,590,915
Interest & Misc	\$ 1,107,162
Delinquency & Other	\$ <u>185,018</u>
Total	\$ 26,974,793

Expenses	
Salaries & Benefits	\$ 13,252,542
Debt Service	\$ 3,101,017
Materials, Services, Fees & Supplies	\$ 3,208,940
Outside Contracts	\$ 2,422,106
Utilities	\$ 2,202,482
Legal	\$ <u>255,000</u>
Total	\$ 24,442,087



DRINKING WATER OPERATIONS REVENUE AND EXPENSE CATEGORIES

District Revenues	
Water Sales & Service	\$ 13,567,928
Taxes & Assessments	\$ 2,633,588
Misc & Interest	\$ 1,107,162
Delinquency & Other	\$ 185,018
Recreation Overhead	\$ <u>523,832</u>
Total	\$ 18,017,528

District Expenses	
Salaries & Benefits	\$ 10,332,200
Materials, Services, & Supplies	\$ 2,090,079
Utilities	\$ 1,995,082
Outside Contracts	\$ 1,361,110
Services/Fees	\$ 655,315
Debt Service	\$ 375,091
Legal	\$ <u>255,000</u>
Total	\$ 17,063,877



BALANCING THE BUDGET

Operational Expenses : \$24,442,086

Capital Expenses : \$10,663,658

Total : **\$35,105,744**

Revenues : \$26,974,793

Funds from Cash Reserves : \$ 1,839,951

CFD 13-1 Proceeds: \$ 6,291,000

Total : **\$ 35,105,744**

Net : \$0 (Balanced)



EFFECT ON CASH RESERVES

(CURRENT NON-CFD FUNDS - ESTIMATED)

Current Reserves (04/30/21): \$ 18,366,688
Estimated FY 2022 Draw on Reserves: \$ 1,839,951
End of FY2022 Reserves Balance: **\$ 16,526,737**

- FY2022 Operational Expenses : **\$ 24,442,086**
(less CFD/MM Debt Payment)
- Months of Operational Reserve Funds: **8 Months**



RESERVE FUND DETAILED BREAKDOWN

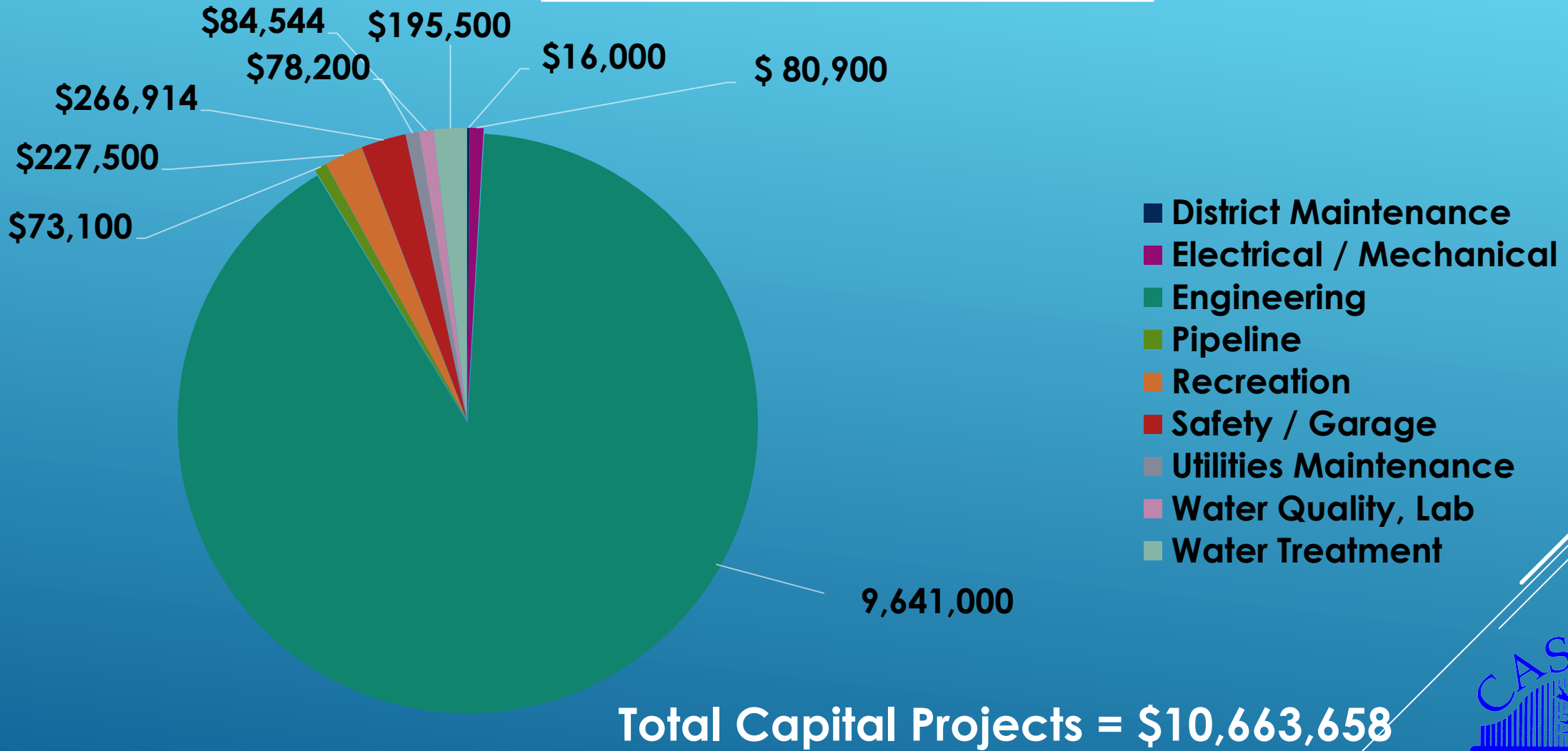
(CASH FLOW ESTIMATE)

<u>Restricted Funds</u>	<u>End of FY 2021</u>	<u>Funding Deficit</u>	<u>End of FY 2022</u>
Capital Facilities	\$ 85,243	\$ 0	\$ 85,243
Safe Drinking Water	\$ 60,000	\$ 0	\$ 60,000
Flexible Storage	\$ 64,672	\$ 0	\$ 64,672

<u>Unrestricted Funds</u>	<u>End of FY 2021</u>	<u>Funding Deficit</u>	<u>End of FY2022</u>
Cash Flow	\$ 2,046,856	\$ 0	\$ 2,046,856
Storm Damage Reserves	\$ 2,664,590	<\$ 100,000>	\$ 2,564,590
Variation in Water Sales	\$ 2,604,460	\$ 0	\$ 2,604,460
Capital Improvements	\$ 1,836,338	<\$ 190,566>	\$ 1,645,772
OPEB	\$ 4,134,100	\$ 0	\$ 4,134,100
Conservation Penalty	\$ 2,511,095	<\$ 688,115>	\$ 1,822,980
Alt. Water Supply Studies	\$ 861,271	<\$ 861,271>	\$ 0
CFD 2013-1	\$ 11,429,708	<\$ 6,291,000>	\$ 5,138,708
Totals:	\$ 28,298,334	<\$8,130,952>	\$ 20,167,382



CAPITAL PROJECTS



PROPOSED CAPITAL PROJECTS ENGINEERING DEPARTMENT CMWD SYSTEM

Emergency Generator at Rincon, Ave #1, & Ave #2 Pumping Plants	\$ 1,500,000.00 (Rincon Only)
Ventura-Santa Barbara Counties Intertie	\$ 1,000,000.00
Santa Ana Blvd Bridge Pipeline Relocation	\$ 350,000.00
Casitas Dam Hollow Jet Valve	\$ 150,000.00
MWWTP Building Expansion	\$ 150,000.00
Robles Fish Passage Improvements	\$ 100,000.00
Robles Canal Maintenance	\$ 50,000.00
Matilija Dam Valve Actuator Replacement	\$ 50,000.00
Total CMWD Capital Projects:	\$ 3,350,000.00



PROPOSED CAPITAL PROJECTS ENGINEERING DEPARTMENT OJAI SYSTEM (CFD 13-1)

West and East Ojai Avenue Pipeline Replacement	\$ 1,905,000.00
Running Ridge Zone Hydraulic Improvements	\$ 1,161,000.00
Lion Street Pipeline Replacement and Fairview Road Connections	\$ 725,000.00
Grand Avenue Replacement	\$ 620,000.00
Mutual Well #7 (Equipping)	\$ 605,000.00
West Ojai Pipeline Replacement	\$ 350,000.00
West Ojai Meter Relocations	\$ 300,000.00
Wellfield VFDs	\$ 280,000.00
Heidelberger Tank and PP Retaining Walls	\$ 150,000.00
San Antonio Filter Upgrades	\$ 85,000.00
Mutual Building Improvements	\$ 60,000.00
Mutual Wellfield and Grand Avenue Pipeline Replacements	\$ 50,000.00
Total Capital CFD 2013-1 Projects:	\$ 6,291,000.00



PROJECTS **NOT** CURRENTLY INCLUDED
IN FY 2022 BUDGET
(NEED BOARD DISCUSSION)

- Matilija Deep Wells Pilot Bore: \$2,000,000
- SWP Interconnection (Calleguas – Ventura – United) Design: \$500,000
- District Office Roof Replacement and Exterior Paint: \$500,000
- Public Information Contract with Fiona Hutton and Associates: \$239,000



SCHEDULE

- Special Board Meeting (Budget Workshop) – **June 2nd**
- June Finance Committee Meeting – **June 18th**
- Fiscal Year 2022 Budget Hearing (Regular Board Meeting) – **June 23rd**
- Fiscal Year 2021 Financials Closeout (June 2021 Financials)– **August 2021**
- Annual Setting of Reserve Accounts – **September 2021**



BUDGET RECOMMENDATIONS

- 1.
- 2.
- 3.
- 4.



May 28, 2021

To: Members of the Board
From: Director Richard Hajas

Re: Comment on Draft CMWD 2021-2022 Budget

I would have liked more time to review the draft budget prior to last week's Finance Committee meeting, however it was a busy week for all of us and a large complex document to review. Therefore, now that I have had time to examine it in more detail, I thought I would share my thoughts with all of you ahead of the Budget Workshop with the hope that it will lead to some constructive discussions and timely adoption of next year's budget. Also, it will spare you all from listening to me try to explain this at the meeting.

My focus is on the Water Utility. I did not address the Recreation operation or the CFD. The issue that struck me the most is the significant budget deficit projection in the Water Operations budget. Even with the implementation of the fifth year of 12% annual rate increases the Water Operation and staff's 10% increase in projected water sales, the result is a \$2.8 million loss. Obviously, the primary cause is water sales that are consistently below historic levels. What we are facing is the conundrum of raising rates to increase revenue which in turn suppress sales, or loosening drought measures to increase sales and risk supply shortages. I am highlighting this because it is an issue we will need to address in the coming year.

Water Utility		
Water Operating Expenses		
Salaries and Benefits	\$	10,079,661
Materials and Supplies	\$	5,694,364
Legal	\$	180,000
Outside contracts/Professional Services	\$	764,879
Non-CFD Debt Service	\$	375,000
Park overhead charge	\$	(525,000)
Total Operating Expenses	\$	16,568,904
Water Operating Revenue		
Water Sales	\$	8,492,083
Meter Charge	\$	5,075,845
Misc.	\$	185,018
Total	\$	13,752,946
Net from operations	\$	(2,815,958)

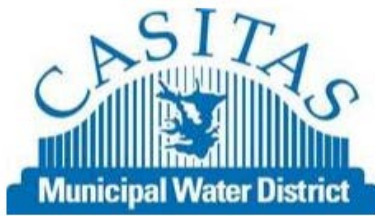
The budget is rescued by the Non- operating Revenues. Fortunately, these revenues result in a net gain to the Water Utility of \$900 thousand. We may over time see increases in property tax revenue as property values continue to increase and Prop 13 limitations are relaxed. However, the sale of SWP allocation is not something we can depend on every year. The Non-operating revenues in this portion of the budget are from sources other than the District’s direct customers and could be a good source of funding reserved for capital replacement and improvements, rather than subsidizing operations. This is not something we can act on this year, but it should be a consideration in future budgets and rate changes.

Non-operating revenue		
1% Tax Allocation	\$	2,652,599
Sale of State Water	\$	600,000
interest	\$	375,000
Misc.	\$	90,862
Total non-operating revenues	\$	3,718,461
Net Water Utility	\$	902,503

With everything we are facing and the size of the operation deficit a budget proposal that only requires a \$1.78 million contribution from the reserves is appropriately conservative. Having a reserve balance of \$16.0 million is a little slim, but a useful measure of its value is how many years of unprecedented deficits would the reserve fund cover. This a policy issue we may want to consider.

Water Capital Projects		
Total Non-CFD Capital Projects	\$	4,137,834
Capital Projects Funding Sources		
Fema Grant	\$	1,125,000
Misc. Government Sources	\$	315,915
Surplus Water Operations	\$	902,503
Total	\$	2,343,418
Funding Required from Reserves	\$	1,794,416

Finally, my overall impression of the Draft Budget is it is incredibly detailed and is a good management tool for the staff and the manager. Like most government budgets however it is not user friendly for the Board members or the public. I would like to see budgets in the future that include a narrative that highlights the year’s goals and objectives of the key cost centers, explains funding changes, and highlights the upcoming year’s planned improvements, projects, and policy considerations. This document could be a valuable public relations tool.



**Casitas Municipal Water District
Proposed Revenue FY2021-2022**

Manager Recommended

10,179 AF-CMWD

1,608 AF-Ojai

11,787 AF- Total

FY2021-22

Budget

Water Sales		
11-4-00-4000-00	Water Sales - Residential Gravity	11,327
11-4-00-4001-00	Water Sales - Residential Pumped	984,361
11-4-00-4001-85	Water Sales - Residential Pumped- Ojai	943,434
11-4-00-4010-00	Water Sales - Commercial Gravity	1,161
11-4-00-4011-00	Water Sales - Commercial Pumped	421,700
11-4-00-4011-85	Water Sales - Commercial Pumped- Ojai	223,435
11-4-00-4020-00	Water Sales - Industrial Gravity	-
11-4-00-4021-00	Water Sales - Industrial Pumped	10,118
11-4-00-4021-85	Water Sales - Industrial Pumped- Ojai	3,318
11-4-00-4030-00	Water Sales - Resale Gravity	1,595,595
11-4-00-4031-00	Water Sales - Resale Pumped	568,207
11-4-00-4040-00	Water Sales - Temporary Meter- Pumped	20,507
11-4-00-4040-85	Water Sales - Temporary Meter- Pumped- Ojai	-
11-4-00-4041-00	Water Sales - Other- Gravity	5,950
11-4-00-4042-00	Water Sales - Other- Pumped	118,778
11-4-00-4042-85	Water Sales -Other- Pumped- Ojai	57,677
11-4-00-4050-00	Water Sales- Fire Prevention - General	-
11-4-00-4051-00	Water Sales- Fire Prevention - Hydrants	-
11-4-00-4060-00	Water Sales - Ag Domestic - Gravity	75,443
11-4-00-4061-00	Water Sales - Ag Domestic - Pumped	2,004,491
11-4-00-4061-85	Water Sales - Ag Domestic - Pumped- Ojai	65,965
11-4-00-4070-00	Water Sales - Agricultural - Gravity	48,051
11-4-00-4071-00	Water Sales - Agricultural - Pumped	1,251,981
11-4-00-4071-85	Water Sales - Agricultural - Pumped- Ojai	-
11-4-00-4080-00	Water Sales - Interdepartmental - Gravity	-
11-4-00-4081-00	Water Sales - Interdepartmental - Pumped	80,584

Total **8,492,083**

Water Service		
11-4-00-4150-00	Meter Chg - CMWD Residential	1,769,342
11-4-00-4150-85	Meter Chg - OJAI Residential	1,476,866
11-4-00-4151-00	Meter Chg - CMWD Commercial	152,721
11-4-00-4151-85	Meter Chg - OJAI Commercial	217,017
11-4-00-4152-00	Meter Chg - CMWD Industrial	43,111
11-4-00-4152-85	Meter Chg - OJAI Industrial	2,065
11-4-00-4153-00	Meter Chg - CMWD Agriculture	253,786
11-4-00-4153-85	Meter Chg - OJAI Agriculture	-

11-4-00-4154-00	Meter Chg - CMWD Institutional	48,187
11-4-00-4154-85	Meter Chg - OJAI Institutional	58,444
11-4-00-4155-00	Meter Chg - CMWD Temporary	27,308
11-4-00-4155-85	Meter Chg - OJAI Temporary	-
11-4-00-4156-00	Meter Chg - CMWD Ag Residential	476,141
11-4-00-4156-85	Meter Chg - OJAI Ag Residential	8,561
11-4-00-4157-00	Meter Chg - CMWD Interdepartmental	24,876
11-4-00-4158-00	Meter Chg - CMWD Resale	494,936
11-4-00-4159-00	Meter Chg - Fire Service	22,484

Total **5,075,845**

Water Delinquency		
11-4-00-4350-00	Hang Tag Fee	22,636
11-4-00-4351-00	Turn Off Fee	4,164
11-4-00-4352-00	Turn On Fee	4,229
11-4-00-4353-00	Late Fee - Residential	49,720
11-4-00-4357-00	Late Fee - Business	4,509
11-4-00-4361-00	Late Fee - Industrial	740
11-4-00-4365-00	Late Fee - Resale	189
11-4-00-4369-00	Late Fee - Other	2,069
11-4-00-4373-00	Late Fee - Fire Prevention	-
11-4-00-4377-00	Late Fee - Agriculture Domestic	5,267
11-4-00-4381-00	Late Fee - Agriculture	3,231
11-4-00-4395-00	N.S.F. - Returned Check Fee	1,197

Total **97,951**

Water Services- Other		
11-4-00-4090-00	Capital Facilities Charge	71,849
11-4-00-4093-00	Meter Tests & Installations	15,218
11-4-00-4095-00	Temporary Installation	-
11-4-00-4099-00	Pump Charges	-

Total **87,067**

Taxes & Assessments		
11-4-00-4200-00	1 % - Secured Current General	2,497,277
11-4-00-4210-00	1 % - Secured Prior Year General	-
11-4-00-4215-00	1 % - Unsecured Current Genera	-
11-4-00-4220-00	1 % - Unsecured Prior Year Gen	-
11-4-00-4235-00	RDA - Pass Through	136,311
29-4-00-4010-00	Bonded Debt	834,483
69-4-00-4010-00	MMWS - Tax Secured	19,011
75-4-00-4010-00	CFD 2013-1 - Tax Secured	2,772,642

Total **6,259,724**

Interest		
11-4-00-4100-00	1% Tax Allocation	-
11-4-00-4115-00	Interest on Time Deposits and Investments	375,000

Total **375,000**

Other Governmental Agencies		
11-4-00-4300-00	Federal Disaster Assistance	300,000
11-4-00-4305-00	Grant Revenue - Federal	1,125,000

11-4-00-4310-00	Local - City of Ventura USGS	-
11-4-00-4315-00	State - Homeowners Property Tax Relief	15,915
11-4-00-4320-00	State - Other	-

Total **1,440,915**

Miscellaneous		
11-4-00-4400-00	Flexible Storage	4,472
11-4-00-4405-00	Gain / Loss on Sale of Fixed Asset	-
11-4-00-4410-00	Grant Revenue - Other	-
11-4-00-4420-00	Miscellaneous Revenue - Other	71,390
11-4-00-4425-00	Sale of Fixed Assets	41,300
11-4-00-4440-00	Administration Fee	15,000
11-4-00-4445-00	Energy Capacity Revenue	-
11-4-00-4450-00	SWP - Sale of Water	600,000

Total **732,162**

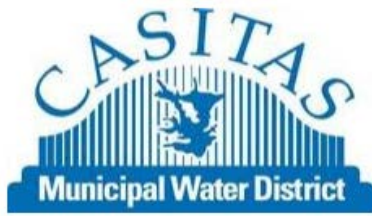
Recreation- Operations		
11-4-62-4500-00	Animal Permit	23,838
11-4-62-4510-00	Boat Fees - Annual	37,584
11-4-62-4515-00	Boat Fees - Daily	11,772
11-4-62-4525-00	Boat Inspection Fees - Quagga	10,004
11-4-62-4530-00	Boat Fees - Overnight	1,440
11-4-62-4535-00	Boat Lock Revenue - Quagga	3,268
11-4-62-4545-00	Camping Fees	2,500,000
11-4-62-4550-00	Camping Promotion	-
11-4-62-4555-00	Commercials - Recreation	1,250
11-4-62-4565-00	Donation vouchers	-
11-4-62-4570-00	Events - Recreation	25,000
11-4-62-4571-00	Events - Movie Night	5,478
11-4-62-4575-00	Event Reimbursement - Recreation	-
11-4-62-4580-00	Federal Disaster Assistance	-
11-4-62-4585-00	Gift Cards and Certificates	2,021
11-4-62-4590-00	Grants - Recreation	150,000
11-4-62-4595-00	Guest Pass - Recreation	-
11-4-62-4597-00	Impound Fee	-
11-4-62-4600-00	Kayak & Canoes Annual - Recreation	4,896
11-4-62-4605-00	Kayak and Canoes Daily - Recreation	18
11-4-62-4610-00	Miscellaneous Revenue	-
11-4-62-4620-00	Rain Checks - Recreation	-
11-4-62-4625-00	Reservations	80,400
11-4-62-4630-00	Shower Facility Fees	42,000
11-4-62-4632-00	Snow Bird Pumping	5,232
11-4-62-4635-00	Trailer Storage Fees	256,800
11-4-62-4640-00	Vehicle Fees - Daily	368,400
11-4-62-4645-00	Violation Ordinance Fees	2,000
11-4-62-4650-00	Visitor Cards	216,869
11-4-62-4900-00	Over / Short - Recreation	-

Total **3,748,270**

Recreation- Water Park		
11-4-65-4805-00	Water Park - Late Day Pass Fee	58,439
11-4-65-4810-00	Water Park - Group Pass Discount	16,245
11-4-65-4815-00	Water Park - Junior Lifeguard	-
11-4-65-4818-00	Water Park - Lifeguard Training Materials	5,040
11-4-65-4820-00	Water Park - Locker Fee	680
11-4-65-4825-00	Water Park - Next Day Pass Fee	412
11-4-65-4830-00	Water Park - Promotion	(84)
11-4-65-4835-00	Water Park - Rain Checks	(434)
11-4-65-4840-00	Water Park - Reservation Fee	29,488
11-4-65-4845-00	Water Park - Season Pass Fee	10,620
11-4-65-4850-00	Water Park - Shade Rental Fee	4,050
11-4-65-4855-00	Water Park - Shower Facility Fee	5,185
11-4-65-4860-00	Water Park - Single Splash Fee	401,566
11-4-65-4865-00	Water Park - Special Event Fee	-
11-4-65-4870-00	Water Park - Water Fitness - Fee	6,895
11-4-65-4740-00	Water Park Snack Bar	4,674
11-4-65-4900-00	Over / Short - Water Park	-
Total		542,776

Recreation- Other		
11-4-62-4705-00	Boat Rental - Concession	66,000
11-4-62-4720-00	Park Store - Recreation	40,000
11-4-62-4725-00	Cafe - Concession	17,000
Total		123,000

Total Revenue	26,974,793
	-
<i>General Fund</i>	18,934,611
<i>Recreation</i>	4,414,046
<i>Debt Service</i>	2,791,653
<i>State Water Project</i>	834,483



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2021-2022
Manager Recommended

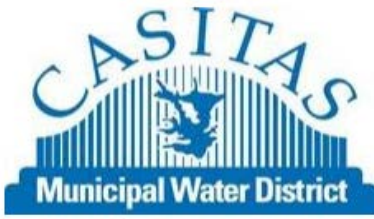
	FY2021-22 Budget	FY2020-21 Budget
	10,179 <i>AF-CMWD</i>	9,845 <i>AF-CMWD</i>
	1,608 <i>AF-Ojai</i>	1,534 <i>AF-Ojai</i>
	11,787 <i>AF- Total</i>	11,379 <i>AF- Total</i>
Total Revenue	26,974,793	25,715,273
Expenses		
Administration/ Warehouse	1,088,260	1,271,757
Administration: Debt Service	3,101,017	3,126,917
Administration: State Water Project	831,058	-
Board of Directors	245,610	273,958
District Maintenance	652,946	596,321
Electrical Mechanical	3,193,278	3,137,437
Engineering	1,544,502	1,593,532
Fisheries	558,823	514,912
Human Resources	540,158	-
Information Technology	357,071	283,675
Management	1,167,833	1,756,206
Pipeline	1,693,105	1,721,164
Recreation - Operations & Water Park	4,302,508	4,588,786
Retirees	510,395	544,397
Safety / Garage	259,509	114,311
Utilities Maintenance	885,052	830,969
Water Conservation - Public/ Relations	687,917	831,135
Water Quality, Lab	809,309	735,600
Water Treatment	2,013,735	1,970,320
Total Expenses	24,442,086	23,891,398
Net	2,532,706	1,823,875
Capital		
Administration	-	-
Board of Directors	-	-
District Maintenance	16,000	8,500
Electrical Mechanical	80,900	217,500
Engineering	5,350,000	6,750,000
Engineering CFD	6,291,000	10,925,000
Fisheries	-	-
Human Resources	-	-
Information Technology	-	-
Management	-	-
Pipeline	73,100	38,000
Recreation - Operations & Water Park	227,500	7,000
Retirees	-	-
Safety / Garage	266,914	103,500
Utilities Maintenance	78,200	60,000
Water Conservation - Public/ Relations	-	-
Water Quality, Lab	84,544	150,000
Water Treatment	195,500	170,000
Total Capital Expenses	12,663,658	18,429,500
Net assets, end of year	(10,130,952)	(16,605,625)
Funding Deficit from Variation of Water Sales	276,694	1,302,347
Funding Deficit from Available Storm Damage Reserves	100,000	-
Funding Deficit from Available Capital Imp Restricted Reserves	85,243	-
Funding Deficit from Available Capital Imp Un Restricted Reserves	1,836,338	-
Funding Deficit from Available Alternate Water Supply Studies	861,271	500,000
Funding Deficit from Funds - CFD 2013-1 Improvement Fund	6,291,000	11,314,296
Funding Deficit from Conservation Penalty Reserves	680,406	2,688,982
Funding Deficit from Bonding	-	800,000
Net assets, End of Year	(0.00)	0



Casitas Municipal Water District
Revenue, Expense, & Capital Budget FY2021-2022
 Manager Recommended

	District Fund 11	Recreation Fund 11	State Water Project Fund 29	Mira Monte Debt Service Fund 69	CFD 2013-01 Debt Service Fund 75	
Adjudication Charge						
Debt Service	-	-		19,011	2,772,642	
Interest	375,000	-				
Misc	732,162	-		-	-	
Other Govt Agency	1,440,915	150,000		-	-	
Water Delinquency	97,951	-		-	-	
Water Sales	8,492,083	-		-	-	
Water Service	5,075,845	-		-	-	
Water Service Other	87,067	-		-	-	
Recreation Operations	-	3,721,270		-	-	
Recreation Water Park	-	542,776		-	-	
Taxes & Assessments	2,633,588	-	834,483	-	-	
Total Revenue	18,934,611	4,414,046	834,483	19,011	2,772,642	26,974,793
Debt Service	375,091			19,988	2,705,938	
Legal	255,000					
Materials & Supplies	2,090,079	382,525				
Services/ Fees	655,315	71,509	2,462	50	7,000	
Outside Contracts	1,361,110	196,900	828,596		35,500	
Overhead	(523,832)	523,832				
Salaries & Benefits	10,332,200	2,920,342				
Utilities	1,995,082	207,400				
Total Expenses	16,540,045	4,302,508	831,058	20,038	2,748,438	24,442,086
Capital*						
Administration	-					
Board of Directors	-					
District Maintenance	16,000					
Electrical Mechanical	80,900					
Engineering	5,350,000					
Engineering CFD	6,291,000					
Fisheries	-					
Human Resources	-					
Information Technology	-					
Management	-					
Pipeline	73,100					
Recreation - Operations & Water Park		227,500				
Retirees	-					
Safety / Garage	266,914					
Utilities Maintenance	78,200					
Water Conservation - Public/ Relations	-					
Water Quality, Lab	84,544					
Water Treatment	195,500					
Total Capital Expenses	12,436,158	227,500	-	-	-	12,663,658
Total	(10,041,592)	(115,962)	3,425	(1,027)	24,205	(10,130,952)

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



Casitas Municipal Water District
Revenue & Expense Budget FY2021-2022
Adjudication Fund 12
Manager Recommended

	FY2021-22
	Budget
Total Revenue	584,000
Expenses	
Legal	450,000
Services/ Fees	250
Total Expenses	<u>450,250</u>
Net assets, end of year	<u><u>133,750</u></u>



Casitas Municipal Water District
Proposed Capital Projects
Proposed for 2021 / 2022
Manager Recommended

Department:	Amount	Funding Source	Total
01 - Retirees	-		-
Total Capital Projects Department - 01	-		-
11 - Board of Directors	-		-
Total Capital Projects Department - 11	-		-
21 - Management	-		-
Total Capital Projects Department - 21	-		-
22 - Human Resources	-		-
Total Capital Projects Department - 22	-		-
24 - Information Technology	-		-
Total Capital Projects Department - 24	-		-
25 - Water Conservation	-		-
Total Capital Projects Department - 25	-		-
28 - Fish Biologist	-		-
Total Capital Projects Department - 28	-		-
30- Administrative Services	-		-
Total Capital Projects Department - 30	-		-
32- Warehouse	-		-
Total Capital Projects Department - 32	-		-
33-Garage & Safety			
Wash Rack PW	5,000	Water Rates/ Reserves	
Skiploader	22,000	Water Rates/ Reserves	
DPF 69 & 88	50,000	Water Rates/ Reserves	
Backhoe	29,000	Water Rates/ Reserves	
Unit 42 - Replacement (Enterprise Lease)	9,431	Water Rates/ Reserves	
Unit 51 - Replacement (Enterprise Lease)	9,431	Water Rates/ Reserves	
Unit 14 - Replacement (Enterprise Lease)	8,436	Water Rates/ Reserves	
Unit 4 - Replacement (Enterprise Lease)	4,948	Water Rates/ Reserves	
Unit 32 - Replacement (Enterprise Lease)	2,375	Water Rates/ Reserves	
Unit 15 - Replacement (Enterprise Lease)	30,028	Water Rates/ Reserves	
Unit 23 - Replacement (Enterprise lease)	2,785	Water Rates/ Reserves	
Dump Truck	30,000	Water Rates/ Reserves	
Forklift	30,000	Water Rates/ Reserves	
Fall Protection - Reservoirs	33,480	Water Rates/ Reserves	
Total Capital Projects Department - 33			266,914

40- Engineering CMWD Projects		
Santa Ana Blvd Bridge Pipeline Relocation	350,000	Water Rates/ Reserves
Emergency Generators at Rincon, Ave 1, Ave 2 Pump Plants	1,500,000	FEMA Grant 75%
Casitas Dam Hollow Jet Valve	150,000	Water Rates/ Reserves
Robles Canal Maintenance	50,000	Water Rates/ Reserves
MWWTP Building Expansion	150,000	Water Rates/ Reserves
Ventura-Santa Barbara Counties Intertie	1,000,000	Water Rates/ Reserves
Robles Diversion Fish Passage Improvements	100,000	Water Rates/ Reserves
Matilija Dam Valve Actuator Replacement	50,000	Water Rates/ Reserves
Matilija Formation Well (Robles Vertical Deep Bore Pilot)	2,000,000	Water Rates/ Reserves
Total Capital CMWD Projects		5,350,000
40- Engineering CFD 2013-1 Projects Funding from Bond Proceeds		
Grand Avenue Pipeline Replacement	620,000	CFD 2013-1
Lion Street Pipeline Replacement and Fairview Road Connections	725,000	CFD 2013-1
West Ojai Pipeline Repl	350,000	CFD 2013-1
West and East Ojai Avenue Pipeline Replacement	1,905,000	CFD 2013-1
Running Ridge Zone Hydraulic Improvements	1,161,000	CFD 2013-1
Mutual Wellfield and Grand Avenue Pipeline Improvements	50,000	CFD 2013-1
Wellfield VFDs	280,000	CFD 2013-1
West Ojai Meter Relocations	300,000	CFD 2013-1
Mutual Well #7	605,000	CFD 2013-1
Heidelberger Tank and PP Retaining Walls	150,000	CFD 2013-1
Mutual Building Improvements	60,000	CFD 2013-1
San Antonio Filter Upgrades	85,000	CFD 2013-1
Total Capital CFD 2013-1 Projects		6,291,000
Total Capital Projects Department - 40		11,641,000

42 - Water Quality - Laboratory		
Laboratory Scale	5,500	Water Rates/ Reserves
Vegetation Removal	15,000	Water Rates/ Reserves
Casitas Reservoir Protection	15,000	Water Rates/ Reserves
Laboratory Renovation	5,000	Water Rates/ Reserves
Abandonment of Matilija Conduit	25,000	Water Rates/ Reserves
Reservoir Mixers	19,044	Water Rates/ Reserves
Total Capital Projects Department - 42		84,544

50 - Utilities Maintenance		
Large Meter Replacements (2" thru 6")	72,000	Water Rates/ Reserves
Hydrant-Temp Meters	6,200	Water Rates/ Reserves
Total Capital Projects Department - 50		78,200

52 - Electrical Mechanical		
4M Pump Plant Check Valves	14,000	Water Rates/ Reserves
Jamesbury Control Valves	9,500	Water Rates/ Reserves
Avenue #1 Pump Plant SCADA Upgrade	35,000	Water Rates/ Reserves
Reservoir Site SCADA Upgrade	22,400	Water Rates/ Reserves
Total Capital Projects Department - 52		80,900

53 - Pipeline		
Mutual Yard Concrete Batch Plant	20,000	Water Rates/ Reserves
Del Norte Main Replacement Phase 2	12,000	Water Rates/ Reserves
Oak View Zone Valve Replacement	23,100	Water Rates/ Reserves
Turnout Improvements	18,000	Water Rates/ Reserves
Total Capital Projects Department - 53		73,100

54 - Water Treatment		
Filter Media Cleaning Filter	75,000	Water Rates/ Reserves
PLC Automation Upgrades (Marion Walker Treatment Plant)	50,000	Water Rates/ Reserves
PLC Automation Upgrades (Mutual Wellfield)	15,000	Water Rates/ Reserves
Valve and Actuator Replacements (Marion Walker Treatment Plant)	20,000	Water Rates/ Reserves
Reclaim Polymer Treatment System	16,000	Water Rates/ Reserves
Reclaim System Sump Pump	5,200	Water Rates/ Reserves
Grapple Cart Camera / ROV	9,500	Water Rates/ Reserves
Free Chlorine Analyzer (Casitas #2)	4,800	Water Rates/ Reserves
Total Capital Projects Department - 54		195,500

55- District Maintenance			
San Antonio #3 Building Rehab	6,500	Water Rates/ Reserves	
Robles Canal Backboards	9,500	Water Rates/ Reserves	
Total Capital Projects Department - 55			16,000

62/63/64/65 - Recreation			
LCRA Road Repairs	75,000	Fees / Reserves	
Park Improvement Camp Bass	30,000	Fees / Reserves	
Restroom Refurbish Bass and Creekside	7,500	Fees / Reserves	
LCRA Playgrounds	25,000	Fees / Reserves	
CWA Major Repairs	90,000	Fees / Reserves	
Total Capital Projects Department - 62/63/64/65			227,500

Total Capital Projects / Budget 2021 / 2022

12,663,658

Casitas Municipal Water District
Reserves / Restricted – Unrestricted
FY 2020/2021
4/30/2021

General Fund Balance - Mechanics Bank	5,650,673
Visa - Rabobank	0
LAIF	482
U.S. Bank Custodial Account	11,189,415
U.S. Bank Money Market Account	25,000
County of Ventura Investment (C.O.V.I.)	3,056
CFD 2013-1	11,429,708
Total Reserves	28,298,334
<i>Less: Restricted:</i>	
Capital Facilities	85,243
Safe Drinking Water	60,000
Flexible Storage	64,672
Total available for Un-Restricted	209,915
	28,088,419

Restricted:	
Capital Facilities	85,243
Safe Drinking Water	60,000
Flexible Storage	64,672
Total Restricted	209,915
Un-Restricted (designated funds)	
Cash Flow	2,046,856
Storm Damage	2,664,590
Variation in Water Sales	2,604,460
Capital Improvements	1,836,338
OPEB	4,134,100
Conservation Penalty	2,511,095
Alternate Water Supply Studies	861,271
CFD 2013-1	11,429,708
Total Un-Restricted (designated funds)	28,088,419
Un-designated funds 06/30/2020	-
Total Un-Restricted	28,088,419
	0.00
Total Reserves	28,298,334

Restricted funds = Funds restricted by a third party and/or for Debt Service Fund.
Designated funds = Funds designated by Board for specific purpose.

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>NON DEPARTMENTAL</u>					
WATER SALES	6,658,301	6,816,674	7,163,935	8,492,083	0
WATER SERVICES	5,604	(3,863)	15,218	15,218	0
WATER STANDBY	4,519,654	3,779,253	5,075,845	5,075,845	0
WATER DELINQUENCY	107,548	1,064,188	97,951	97,951	0
WATER REVENUE OTHER	888,271	838,198	325,862	732,162	0
CAPITAL FACILITIES	90,865	40,589	71,849	71,849	0
INTEREST	450,000	278,075	375,000	375,000	0
TAXES & ASSESSMENTS	2,375,549	2,540,520	2,497,277	2,497,277	0
OTHER GOVT. AGENCIES	3,953,851	8,527	3,840,915	1,440,915	0
MISCELLANEOUS REVENUES	<u>108,005</u>	<u>149,464</u>	<u>136,311</u>	<u>136,311</u>	<u>0</u>
TOTAL NON DEPARTMENTAL	19,157,648	15,511,625	19,600,163	18,934,611	0
<u>RECREATION - OPERATIONS</u>					
RECREATION PARK	3,457,355	2,617,758	2,871,156	3,748,270	0
RECREATION-CONCESSION	127,000	152,594	123,000	123,000	0
RECREATION OTHER	<u>0</u>	<u>177</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	3,584,355	2,770,529	2,994,156	3,871,270	0
<u>RECREATION - WATER PARK</u>					
RECREATION-CONCESSION	1,500	0	4,674	4,674	0
RECREATION-WATER PARK	<u>238,579</u>	(<u>75</u>)	<u>448,510</u>	<u>538,102</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	<u>240,079</u>	(<u>75</u>)	<u>453,184</u>	<u>542,776</u>	<u>0</u>
TOTAL REVENUE	22,982,082	18,282,079	23,047,503	23,348,657	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>RETIREES</u>					
Benefits	544,397	408,392	510,395	510,395	0
TOTAL RETIREES	544,397	408,392	510,395	510,395	0
<u>BOARD OF DIRECTORS</u>					
Salaries	118,810	63,567	118,812	118,812	0
Benefits	125,847	63,534	116,448	116,448	0
Services & Supplies	29,300	16,856	10,350	10,350	0
TOTAL BOARD OF DIRECTORS	273,957	143,957	245,610	245,610	0
<u>MANAGEMENT</u>					
Salaries	739,583	616,579	637,390	625,588	0
Benefits	208,164	187,624	183,354	181,373	0
Services & Supplies	808,460	329,424	432,373	360,873	0
TOTAL MANAGEMENT	1,756,207	1,133,628	1,253,116	1,167,833	0
<u>HUMAN RESOURCES</u>					
Salaries	0	0	141,228	141,228	0
Benefits	0	0	33,890	33,890	0
Services & Supplies	0	0	390,040	365,040	0
TOTAL HUMAN RESOURCES	0	0	565,158	540,158	0
<u>INFORMATION TECHNOLOGY</u>					
Salaries	188,825	179,440	237,036	237,036	0
Benefits	56,340	66,016	81,542	81,542	0
Services & Supplies	37,210	21,384	38,493	38,493	0
Services & Supplies-W.O.	0	0	12,000	0	0
TOTAL INFORMATION TECHNOLOGY	282,375	266,840	369,071	357,071	0
<u>WATER CONSERVATION</u>					
Salaries	358,680	301,563	393,463	393,463	0
Benefits	143,330	128,121	137,822	137,822	0
Services & Supplies	328,241	188,295	395,805	156,632	0
TOTAL WATER CONSERVATION	830,251	617,979	927,090	687,917	0
<u>FISHERIES</u>					
Salaries	357,252	284,110	391,154	391,154	0
Benefits	108,611	106,103	116,602	116,602	0
Services & Supplies	44,371	37,729	54,068	51,068	0
TOTAL FISHERIES	510,234	427,942	561,823	558,823	0
<u>ADMINISTRATION SERVICES</u>					
Salaries	695,023	594,245	724,752	724,752	0
Benefits	323,072	239,010	240,883	240,883	0
Services & Supplies	1,115,079	666,724	957,193	952,693	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Other Operating Expenses	(524,236)	0	(523,832)	(523,832)	0
TOTAL ADMINISTRATION SERVICES	1,608,938	1,499,978	1,398,996	1,394,496	0
<u>WAREHOUSE</u>					
Salaries	8,696	0	9,971	9,971	0
Benefits	1,472	246	3,035	3,035	0
Services & Supplies	11,800	14,566	13,300	13,300	0
TOTAL WAREHOUSE	21,968	14,812	26,306	26,306	0
<u>GARAGE</u>					
Salaries	24,934	9,816	25,814	25,814	0
Benefits	4,221	2,259	10,066	10,066	0
Services & Supplies	73,459	41,954	38,285	38,285	0
Services & Supplies-W.O.	103,500	53,938	347,000	233,434	0
TOTAL GARAGE	206,114	107,968	421,165	307,599	0
<u>SAFETY</u>					
Salaries	117,894	91,274	121,420	121,420	0
Benefits	56,614	48,310	48,681	48,681	0
Services & Supplies	41,720	22,260	15,243	15,243	0
Services & Supplies-W.O.	0	0	33,480	33,480	0
TOTAL SAFETY	216,228	161,844	218,824	218,824	0
<u>ENGINEERING</u>					
Salaries	829,173	559,029	1,009,003	864,223	0
Benefits	255,807	214,407	288,477	266,007	0
Services & Supplies	505,327	410,583	521,273	414,273	0
Salaries - Work Orders	0	104,216	0	0	0
Benefits - Work Orders	0	16,867	0	0	0
Services & Supplies-W.O.	17,675,000	2,824,569	16,611,000	11,641,000	0
TOTAL ENGINEERING	19,265,307	4,129,672	18,429,752	13,185,502	0
<u>WATER QUALITY - LAB</u>					
Salaries	325,321	264,458	349,477	349,477	0
Benefits	135,475	131,376	149,372	149,372	0
Services & Supplies	270,331	155,537	312,461	310,461	0
Services & Supplies-W.O.	150,000	24,270	84,544	84,544	0
TOTAL WATER QUALITY - LAB	881,127	575,641	895,854	893,854	0
<u>UTILITIES MAINTENANCE</u>					
Salaries	500,187	409,053	514,179	514,179	0
Benefits	172,636	167,076	189,351	189,351	0
Services & Supplies	141,508	154,232	185,222	181,522	0
Services & Supplies-W.O.	60,000	59,089	87,500	78,200	0
TOTAL UTILITIES MAINTENANCE	874,331	789,449	976,252	963,252	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ELECTRICAL MECHANICAL</u>					
Salaries	622,963	488,222	711,728	711,728	0
Benefits	202,200	207,447	239,905	239,905	0
Services & Supplies	2,301,876	1,484,225	2,246,645	2,241,645	0
Services & Supplies-W.O.	<u>217,500</u>	<u>76,917</u>	<u>127,400</u>	<u>80,900</u>	<u>0</u>
TOTAL ELECTRICAL MECHANICAL	3,344,539	2,256,812	3,325,678	3,274,178	0
<u>DIST MAINT - PIPELINE</u>					
Salaries	660,608	540,776	676,892	676,892	0
Benefits	252,885	256,690	272,419	272,419	0
Services & Supplies	763,067	602,268	869,795	743,795	0
Services & Supplies-W.O.	<u>38,000</u>	<u>16,265</u>	<u>73,100</u>	<u>73,100</u>	<u>0</u>
TOTAL DIST MAINT - PIPELINE	1,714,560	1,416,000	1,892,205	1,766,205	0
<u>WATER TREATMENT</u>					
Salaries	796,002	625,915	860,064	860,064	0
Benefits	317,021	298,490	299,139	299,139	0
Services & Supplies	842,739	489,370	880,932	854,532	0
Services & Supplies-W.O.	<u>170,000</u>	<u>32,834</u>	<u>315,500</u>	<u>195,500</u>	<u>0</u>
TOTAL WATER TREATMENT	2,125,762	1,446,609	2,355,635	2,209,234	0
<u>OPERATIONS - MAINTENANCE</u>					
Salaries	254,830	197,262	280,357	280,357	0
Benefits	114,180	120,908	136,573	136,573	0
Services & Supplies	216,912	172,593	250,216	236,016	0
Services & Supplies-W.O.	<u>8,500</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>	<u>0</u>
TOTAL OPERATIONS - MAINTENANCE	594,422	490,763	683,146	668,946	0
<u>RECREATION - OPERATIONS</u>					
Salaries	1,334,562	1,016,099	1,283,183	1,208,602	0
Benefits	440,225	401,728	411,868	393,657	0
Services & Supplies	265,692	198,219	265,178	253,678	0
Other Operating Expenses	524,236	0	523,832	523,832	0
Services & Supplies-W.O.	<u>2,000</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - OPERATIONS	2,566,715	1,616,047	2,684,061	2,379,769	0
<u>RECREATION - MAINTENANCE</u>					
Salaries	504,762	411,980	476,757	476,757	0
Benefits	140,885	126,748	129,332	129,332	0
Services & Supplies	358,117	469,428	427,990	424,990	0
Services & Supplies-W.O.	<u>5,000</u>	<u>0</u>	<u>185,000</u>	<u>137,500</u>	<u>0</u>
TOTAL RECREATION - MAINTENANCE	1,008,764	1,008,157	1,219,079	1,168,579	0
<u>RECREATION - PUBLIC REL</u>					
Salaries	183,105	55,668	208,152	208,152	0
Benefits	19,443	7,753	50,379	50,379	0
Services & Supplies	157,727	105,530	119,050	115,550	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Services & Supplies-W.O.	<u>0</u>	<u>3,999</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECREATION - PUBLIC REL	360,275	172,949	377,581	374,081	0
<u>RECREATION - WATER PARK</u>					
Salaries	374,196	135,889	376,540	376,540	0
Benefits	67,285	50,470	76,539	76,539	0
Services & Supplies	127,252	35,141	66,502	64,502	0
Services & Supplies-W.O.	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>90,000</u>	<u>0</u>
TOTAL RECREATION - WATER PARK	568,733	221,500	564,580	607,580	0
<hr/>					
TOTAL EXPENDITURES	39,555,203	18,906,938	39,901,376	33,506,212	0
REVENUE OVER/(UNDER) EXPENDITURES	(16,573,121)	(624,859)	(16,853,873)	(10,157,555)	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
NON DEPARTMENTAL					
=====					
<u>WATER SALES</u>					
11-4-00-4000-00 Water Sales - Residential Grav	9,796	9,492	13,261	11,327	0
11-4-00-4001-00 Water Sales - Residential Pump	1,411,285	1,475,810	1,604,111	1,927,795	0
11-4-00-4004-00 Water Sales - Multi Res Pump	0	110,005	0	0	0
11-4-00-4010-00 Water Sales - Commercial Gr	776	913	781	1,161	0
11-4-00-4011-00 Water Sales - Commercial Pump	642,365	519,106	683,143	645,135	0
11-4-00-4021-00 Water Sales - Industrial Pumpe	13,176	12,813	16,052	13,436	0
11-4-00-4030-00 Water Sales - Resale Gravity	1,083,900	1,278,611	1,195,534	1,595,595	0
11-4-00-4031-00 Water Sales - Resale Pumped	440,140	438,230	358,629	568,207	0
11-4-00-4040-00 Water Sales - Temporary Meter	18,571	15,436	21,273	20,507	0
11-4-00-4041-00 Water Sales - Insitutional Gr	6,463	5,442	6,635	5,950	0
11-4-00-4042-00 Water Sales - Institutional Pu	151,758	141,460	163,999	176,455	0
11-4-00-4060-00 Water Sales - Ag Domestic - Gr	56,955	55,813	64,350	75,443	0
11-4-00-4061-00 Water Sales - Ag Domestic - Pu	1,638,143	1,645,122	1,765,387	2,070,456	0
11-4-00-4062-00 Water Sales - Ag Dom Mult - Gr	0	2,103	0	0	0
11-4-00-4063-00 Water Sales Ag Dom Multi - Pu	0	3,100	0	0	0
11-4-00-4070-00 Water Sales - Agricultural - G	36,816	35,963	41,700	48,051	0
11-4-00-4071-00 Water Sales - Agricultural - P	1,117,128	995,572	1,183,236	1,251,981	0
11-4-00-4081-00 Water Sales - Recreation - Pu	<u>31,029</u>	<u>71,682</u>	<u>45,844</u>	<u>80,584</u>	<u>0</u>
TOTAL WATER SALES	6,658,301	6,816,674	7,163,935	8,492,083	0
<u>WATER SERVICES</u>					
11-4-00-4093-00 Meter Tests & Installations	5,604	13,925	15,218	15,218	0
11-4-00-4098-00 Meter Standby Fees	<u>0</u>	(<u>17,788</u>)	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SERVICES	5,604	(3,863)	15,218	15,218	0
<u>WATER STANDBY</u>					
11-4-00-4150-00 Meter Chg - CMWD Residential	2,894,095	2,408,531	3,246,208	3,246,208	0
11-4-00-4151-00 Meter Chg - CMWD Commercial	312,510	272,909	369,738	369,738	0
11-4-00-4152-00 Meter Chg - CMWD Industrial	40,336	33,882	45,176	45,176	0
11-4-00-4153-00 Meter Chg - CMWD Agriculture	232,198	186,887	253,786	253,786	0
11-4-00-4154-00 Meter Chg - CMWD Institutional	100,061	83,630	106,631	106,631	0
11-4-00-4155-00 Meter Chg - CMWD Temporary	25,021	11,500	27,308	27,308	0
11-4-00-4156-00 Meter Chg - CMWD Ag Residentia	433,848	371,790	484,702	484,702	0
11-4-00-4157-00 Meter Chg - CMWD Interdepartme	19,693	18,787	24,876	24,876	0
11-4-00-4158-00 Meter Chg - CMWD Resale	440,270	372,016	494,936	494,936	0
11-4-00-4159-00 Meter Chg - Fire Service	21,622	18,675	22,484	22,484	0
11-4-00-4160-00 Meter Chg- CMWD Multi Res	<u>0</u>	<u>646</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER STANDBY	4,519,654	3,779,253	5,075,845	5,075,845	0
<u>WATER DELINQUENCY</u>					
11-4-00-4350-00 Hang Tag Fee	31,860	40	22,636	22,636	0
11-4-00-4351-00 Turn Off Fee	6,102	0	4,164	4,164	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-4-00-4352-00 Turn On Fee	6,048	0	4,229	4,229	0
11-4-00-4353-00 Late Fee - Residential	47,464	51,479	49,720	49,720	0
11-4-00-4354-00 Alloc Penalty - Residential	0	996,855	0	0	0
11-4-00-4356-00 Alloc Penalty - Business	0	(12,660)	0	0	0
11-4-00-4357-00 Late Fee - Business	5,276	12,143	4,509	4,509	0
11-4-00-4361-00 Late Fee - Industrial	382	975	740	740	0
11-4-00-4365-00 Late Fee - Resale	178	1,165	189	189	0
11-4-00-4369-00 Late Fee - Other	1,450	1,567	2,069	2,069	0
11-4-00-4377-00 Late Fee - Agriculture Domesti	5,432	6,751	5,267	5,267	0
11-4-00-4381-00 Late Fee - Agriculture	2,486	4,178	3,231	3,231	0
11-4-00-4383-00 Late Fee- Multi Res	0	1,020	0	0	0
11-4-00-4384-00 Alloc Penalty - Multi Res	0	165	0	0	0
11-4-00-4395-00 N.S.F. - Returned Check Fee	870	510	1,197	1,197	0
TOTAL WATER DELINQUENCY	107,548	1,064,188	97,951	97,951	0
WATER REVENUE OTHER					
11-4-00-4400-00 Flexible Storage	4,472	17,888	4,472	4,472	0
11-4-00-4420-00 Miscellaneous Revenue - Other	633,799	208,899	71,390	71,390	0
11-4-00-4425-00 Sale of Fixed Assets	0	4,050	0	41,300	0
11-4-00-4435-00 Bad Debt Collection Recovery	0	455	0	0	0
11-4-00-4440-00 Administration Fee	0	722	0	15,000	0
11-4-00-4450-00 SWP - Sale of Water	250,000	606,184	250,000	600,000	0
TOTAL WATER REVENUE OTHER	888,271	838,198	325,862	732,162	0
CAPITAL FACILITIES					
11-4-00-4090-00 Capital Facilities Charge	90,865	40,589	71,849	71,849	0
TOTAL CAPITAL FACILITIES	90,865	40,589	71,849	71,849	0
INTEREST					
11-4-00-4100-00 1% Tax Allocation	0	678	0	0	0
11-4-00-4115-00 Interest on Time Deposits and	450,000	277,397	375,000	375,000	0
TOTAL INTEREST	450,000	278,075	375,000	375,000	0
TAXES & ASSESSMENTS					
11-4-00-4200-00 1 % - Secured Current General	2,375,549	1,387,142	2,497,277	2,497,277	0
11-4-00-4210-00 1 % - Secured Prior Year Gener	0	1,081,522	0	0	0
11-4-00-4215-00 1 % - Unsecured Current Genera	0	71,856	0	0	0
TOTAL TAXES & ASSESSMENTS	2,375,549	2,540,520	2,497,277	2,497,277	0
OTHER GOVT. AGENCIES					
11-4-00-4300-00 Federal Disaster Assistance	128,851	0	0	300,000	0
11-4-00-4305-00 Grant Revenue - Federal	3,825,000	0	3,825,000	1,125,000	0
11-4-00-4315-00 State - Homeowners Property Ta	0	8,527	15,915	15,915	0
TOTAL OTHER GOVT. AGENCIES	3,953,851	8,527	3,840,915	1,440,915	0
MISCELLANEOUS REVENUES					
11-4-00-4235-00 RDA - Pass Through	108,005	149,464	136,311	136,311	0
TOTAL MISCELLANEOUS REVENUES	108,005	149,464	136,311	136,311	0

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
TOTAL NON DEPARTMENTAL	19,157,648	15,511,625	19,600,163	18,934,611	0
RECREATION - OPERATIONS					
=====					
<u>RECREATION PARK</u>					
11-4-62-4500-00 Animal Permit	31,920	20,894	19,865	23,838	0
11-4-62-4510-00 Boat Fees - Annual	31,220	34,265	31,320	37,584	0
11-4-62-4515-00 Boat Fees - Daily	7,490	11,655	9,810	11,772	0
11-4-62-4525-00 Boat Inspection Fees - Quagga	1,989	3,420	8,296	10,004	0
11-4-62-4530-00 Boat Fees - Overnight	1,000	711	1,200	1,440	0
11-4-62-4535-00 Boat Lock Revenue - Quagga	1,404	3,588	2,736	3,268	0
11-4-62-4542-00 Cafe Pass Fee	0	10,616	0	0	0
11-4-62-4545-00 Camping Fees	2,185,000	1,527,928	1,800,000	2,500,000	0
11-4-62-4555-00 Commercials - Recreation	1,500	0	1,250	1,250	0
11-4-62-4557-00 Bad Debt Collection Recovery	0	91	0	0	0
11-4-62-4565-00 Donation vouchers	(2,500)	0	0	0	0
11-4-62-4570-00 Events - Recreation	25,000	5,279	25,000	25,000	0
11-4-62-4571-00 Events - Movie Night	0	4,980	5,478	5,478	0
11-4-62-4575-00 Event Reimbursement - Recreatio	2,500	0	0	0	0
11-4-62-4585-00 Gift Cards and Certificates	1,200	832	2,021	2,021	0
11-4-62-4590-00 Grants - Recreation	107,000	50,944	150,000	150,000	0
11-4-62-4600-00 Kayak & Canoes Annual - Recrea	4,007	1,535	4,080	4,896	0
11-4-62-4605-00 Kayak and Canoes Daily - Recrr	15	15	15	18	0
11-4-62-4610-00 Miscellaneous Revenue	2,000	275	0	0	0
11-4-62-4620-00 Rain Checks - Recreation	(1,000)	(172)	0	0	0
11-4-62-4625-00 Reservations	166,500	115,102	67,000	80,400	0
11-4-62-4630-00 Shower Facility Fees	44,000	0	35,000	42,000	0
11-4-62-4632-00 Snow Bird Pumping	0	4,200	4,360	5,232	0
11-4-62-4635-00 Trailer Storage Fees	278,750	250,863	214,000	256,800	0
11-4-62-4640-00 Vehicle Fees - Daily	410,000	368,704	307,000	368,400	0
11-4-62-4645-00 Violation Ordinance Fees	2,840	25,880	2,000	2,000	0
11-4-62-4650-00 Visitor Cards	155,520	176,153	180,725	216,869	0
TOTAL RECREATION PARK	3,457,355	2,617,758	2,871,156	3,748,270	0
<u>RECREATION-CONCESSION</u>					
11-4-62-4705-00 Boat Rental - Concession	53,000	83,841	66,000	66,000	0
11-4-62-4720-00 Park Store - Recreation	50,000	50,717	40,000	40,000	0
11-4-62-4725-00 Cafe - Concession	24,000	18,035	17,000	17,000	0
TOTAL RECREATION-CONCESSION	127,000	152,594	123,000	123,000	0
<u>RECREATION OTHER</u>					
11-4-62-4900-00 Over / Short - Recreation	0	177	0	0	0
TOTAL RECREATION OTHER	0	177	0	0	0
TOTAL RECREATION - OPERATIONS	3,584,355	2,770,529	2,994,156	3,871,270	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

REVENUES	BUDGET 2020-2021	REVENUES TO:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RECREATION - WATER PARK</u>					
=====					
<u>RECREATION-CONCESSION</u>					
11-4-65-4740-00 Water Park Snack Bar	1,500	0	4,674	4,674	0
TOTAL RECREATION-CONCESSION	1,500	0	4,674	4,674	0
<u>RECREATION-WATER PARK</u>					
11-4-65-4805-00 Water Park - Late Day Pass Fee	18,067	0	48,699	58,439	0
11-4-65-4810-00 Water Park - Group Pass Discou (	1,618)	0	13,538	16,245	0
11-4-65-4815-00 Water Park - Junior Lifeguard	6,430	0	4,200	5,040	0
11-4-65-4820-00 Water Park - Locker Fee	174	0	510	680	0
11-4-65-4825-00 Water Park - Next Day Pass Fee (	814)	0	412	412	0
11-4-65-4830-00 Water Park - Promotion (	375)	0 (	84)	84)	0
11-4-65-4835-00 Water Park - Rain Checks (	600)	0 (	434)	434)	0
11-4-65-4840-00 Water Park - Reservation Fee	13,850	0	24,574	29,488	0
11-4-65-4845-00 Water Park - Season Pass Fee	12,350	0	8,850	10,620	0
11-4-65-4850-00 Water Park - Shade Rental Fee	2,245	0	3,375	4,050	0
11-4-65-4855-00 Water Park - Shower Facility F	0	0	4,321	5,185	0
11-4-65-4860-00 Water Park - Single Splash Fee	186,620	(75)	334,639	401,566	0
11-4-65-4870-00 Water Park - Water Fitness - F	2,250	0	5,910	6,895	0
TOTAL RECREATION-WATER PARK	238,579	(75)	448,510	538,102	0
<u>RECREATION OTHER</u>					

TOTAL RECREATION - WATER PARK	240,079	(75)	453,184	542,776	0

TOTAL REVENUE	22,982,082	18,282,079	23,047,503	23,348,657	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>RETIREES</u>					
=====					
<u>Benefits</u>					
11-5-01-5078-00 Insurance - Employee Assistanc	0	13	0	0	0
11-5-01-5084-00 Insurance - Group Life	0	306	0	0	0
11-5-01-5085-00 Insurance - Group Health	510,659	382,333	476,752	476,752	0
11-5-01-5086-00 Insurance - Group Dental	25,709	19,651	24,517	24,517	0
11-5-01-5087-00 Insurance - Group Vision	<u>8,029</u>	<u>6,089</u>	<u>9,126</u>	<u>9,126</u>	<u>0</u>
TOTAL Benefits	544,397	408,392	510,395	510,395	0
<u>Services & Supplies</u>					

TOTAL RETIREES	544,397	408,392	510,395	510,395	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>BOARD OF DIRECTORS</u>					
=====					
<u>Salaries</u>					
11-5-11-5001-00 Regular Salaries	118,810	63,567	118,812	118,812	0
TOTAL Salaries	118,810	63,567	118,812	118,812	0
<u>Benefits</u>					
11-5-11-5082-00 Social Security Expense	7,366	4,122	7,366	7,366	0
11-5-11-5083-00 Medicare Expense	1,723	964	1,723	1,723	0
11-5-11-5084-00 Insurance - Group Life	369	205	227	227	0
11-5-11-5085-00 Insurance - Group Health	110,061	53,995	101,982	101,982	0
11-5-11-5086-00 Insurance - Group Dental	4,952	2,702	3,945	3,945	0
11-5-11-5087-00 Insurance - Group Vision	1,376	742	1,204	1,204	0
11-5-11-5088-00 Insurance - Unemployment	0	803	0	0	0
TOTAL Benefits	125,847	63,534	116,448	116,448	0
<u>Services & Supplies</u>					
11-5-11-5012-00 Service & Supplies	300	341	500	500	0
11-5-11-5028-00 Computer Upgrades - Hardware	0	2,692	0	0	0
11-5-11-5042-00 Communications - Radio & Telep	0	931	2,300	2,300	0
11-5-11-5051-00 Advertising & Legal Notices	0	132	300	300	0
11-5-11-5055-00 Private Vehicle Mileage	3,500	0	1,750	1,750	0
11-5-11-5056-00 Travel Expense	2,500	0	2,500	2,500	0
11-5-11-5057-00 Directors Fee	20,000	0	0	0	0
11-5-11-5058-00 Directors Election Fees	0	11,469	0	0	0
11-5-11-5059-00 Education & Training Seminars	3,000	1,290	3,000	3,000	0
TOTAL Services & Supplies	29,300	16,856	10,350	10,350	0
<u>Salaries - Work Orders</u>					

TOTAL BOARD OF DIRECTORS	273,957	143,957	245,610	245,610	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>MANAGEMENT</u>					
=====					
<u>Salaries</u>					
11-5-21-5001-00 Regular Salaries	686,503	545,737	563,963	553,520	0
11-5-21-5006-00 Vacation Pay	27,965	35,039	34,164	33,532	0
11-5-21-5007-00 Jury Duty	304	0	319	313	0
11-5-21-5008-00 Sick Pay	5,128	6,096	17,719	17,391	0
11-5-21-5009-00 Holiday Pay	<u>19,683</u>	<u>29,706</u>	<u>21,225</u>	<u>20,832</u>	<u>0</u>
TOTAL Salaries	739,583	616,579	637,390	625,588	0
<u>Benefits</u>					
11-5-21-5078-00 Insurance - Employee Assistanc	119	100	88	88	0
11-5-21-5079-00 CalPERS Pension Exp - PEPR	0	6,576	0	0	0
11-5-21-5081-00 CalPERS Pension Exp - Classic	68,641	74,927	58,194	57,116	0
11-5-21-5082-00 Social Security Expense	45,854	25,962	39,518	38,786	0
11-5-21-5083-00 Medicare Expense	10,724	9,453	9,242	9,071	0
11-5-21-5084-00 Insurance - Group Life	3,560	2,816	2,670	2,670	0
11-5-21-5085-00 Insurance - Group Health	75,008	61,867	70,030	70,030	0
11-5-21-5086-00 Insurance - Group Dental	3,340	2,702	2,923	2,923	0
11-5-21-5087-00 Insurance - Group Vision	918	742	688	688	0
11-5-21-5088-00 Insurance - Unemployment	<u>0</u>	<u>2,480</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	208,164	187,624	183,354	181,373	0
<u>Services & Supplies</u>					
11-5-21-5011-00 District Equipment	100	0	100	100	0
11-5-21-5012-00 Service & Supplies	13,500	12,334	13,500	13,500	0
11-5-21-5028-00 Computer Upgrades - Hardware	2,500	1,547	2,500	2,500	0
11-5-21-5029-00 Computer Upgrades - Software	23,000	19,847	23,000	23,000	0
11-5-21-5040-00 Outside Contracts	40,000	64,108	40,000	40,000	0
11-5-21-5042-00 Communications - Radio & Telep	2,600	4,356	2,160	2,160	0
11-5-21-5044-00 Membership & Dues	98,500	92,094	75,370	75,370	0
11-5-21-5045-00 Printing & Binding	500	110	250	250	0
11-5-21-5046-00 Books & Publications	7,500	6,547	7,500	7,500	0
11-5-21-5047-00 Office Supplies	1,000	0	1,000	1,000	0
11-5-21-5048-00 Postage Expense	200	48	200	200	0
11-5-21-5049-00 Other Professional Fees	600,000	124,602	250,000	180,000	0
11-5-21-5055-00 Private Vehicle Mileage	6,060	0	3,000	3,000	0
11-5-21-5056-00 Travel Expense	6,700	63	5,000	5,000	0
11-5-21-5059-00 Education & Training Seminars	6,100	3,535	8,600	7,100	0
11-5-21-5077-00 Insurance - Aflac Service Fee	<u>200</u>	<u>234</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	808,460	329,424	432,373	360,873	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL MANAGEMENT	1,756,207	1,133,628	1,253,116	1,167,833	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
HUMAN RESOURCES					
=====					
<u>Salaries</u>					
11-5-22-5001-00 Regular Salaries	0	0	124,958	124,958	0
11-5-22-5006-00 Vacation Pay	0	0	7,570	7,570	0
11-5-22-5007-00 Jury Duty	0	0	71	71	0
11-5-22-5008-00 Sick Pay	0	0	3,926	3,926	0
11-5-22-5009-00 Holiday Pay	0	0	4,703	4,703	0
TOTAL Salaries	0	0	141,228	141,228	0
<u>Benefits</u>					
11-5-22-5078-00 Insurance - Employee Assistanc	0	0	29	29	0
11-5-22-5081-00 CalPERS Pension Exp - Classic	0	0	12,894	12,894	0
11-5-22-5082-00 Social Security Expense	0	0	8,756	8,756	0
11-5-22-5083-00 Medicare Expense	0	0	2,048	2,048	0
11-5-22-5084-00 Insurance - Group Life	0	0	890	890	0
11-5-22-5085-00 Insurance - Group Health	0	0	8,626	8,626	0
11-5-22-5086-00 Insurance - Group Dental	0	0	417	417	0
11-5-22-5087-00 Insurance - Group Vision	0	0	229	229	0
TOTAL Benefits	0	0	33,890	33,890	0
<u>Services & Supplies</u>					
11-5-22-5012-00 Service & Supplies	0	0	20,120	20,120	0
11-5-22-5042-00 Communications - Radio & Telep	0	0	720	720	0
11-5-22-5044-00 Membership & Dues	0	0	6,000	6,000	0
11-5-22-5045-00 Printing & Binding	0	0	200	200	0
11-5-22-5046-00 Books & Publications	0	0	200	200	0
11-5-22-5047-00 Office Supplies	0	0	300	300	0
11-5-22-5048-00 Postage Expense	0	0	500	500	0
11-5-22-5049-00 Other Professional Fees	0	0	100,000	75,000	0
11-5-22-5056-00 Travel Expense	0	0	2,000	2,000	0
11-5-22-5059-00 Education & Training Seminars	0	0	9,000	9,000	0
11-5-22-5075-00 Insurance - Liability Premium	0	0	81,000	81,000	0
11-5-22-5076-00 Insurance - Workers Compensati	0	0	170,000	170,000	0
TOTAL Services & Supplies	0	0	390,040	365,040	0
TOTAL HUMAN RESOURCES	0	0	565,158	540,158	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>INFORMATION TECHNOLOGY</u>					
=====					
<u>Salaries</u>					
11-5-24-5001-00 Regular Salaries	114,369	118,158	209,731	209,731	0
11-5-24-5002-00 Part Time - Temporary Wages	40,788	45,143	0	0	0
11-5-24-5003-00 Overtime Pay	0	1,914	0	0	0
11-5-24-5006-00 Vacation Pay	16,503	6,147	12,705	12,705	0
11-5-24-5007-00 Jury Duty	321	0	118	118	0
11-5-24-5008-00 Sick Pay	4,381	0	6,589	6,589	0
11-5-24-5009-00 Holiday Pay	<u>12,463</u>	<u>8,078</u>	<u>7,893</u>	<u>7,893</u>	<u>0</u>
TOTAL Salaries	188,825	179,440	237,036	237,036	0
<u>Benefits</u>					
11-5-24-5078-00 Insurance - Employee Assistanc	29	37	59	59	0
11-5-24-5079-00 CalPERS Pension Exp - PEPR	0	3,221	0	0	0
11-5-24-5081-00 CalPERS Pension Exp - Classic	13,716	21,458	21,641	21,641	0
11-5-24-5082-00 Social Security Expense	11,707	9,775	14,696	14,696	0
11-5-24-5083-00 Medicare Expense	2,738	2,717	3,437	3,437	0
11-5-24-5084-00 Insurance - Group Life	501	562	828	828	0
11-5-24-5085-00 Insurance - Group Health	26,108	26,685	38,694	38,694	0
11-5-24-5086-00 Insurance - Group Dental	1,312	1,264	1,728	1,728	0
11-5-24-5087-00 Insurance - Group Vision	<u>229</u>	<u>297</u>	<u>459</u>	<u>459</u>	<u>0</u>
TOTAL Benefits	56,340	66,016	81,542	81,542	0
<u>Services & Supplies</u>					
11-5-24-5011-00 District Equipment	1,200	274	1,000	1,000	0
11-5-24-5012-00 Service & Supplies	3,000	2,508	3,000	3,000	0
11-5-24-5028-00 Computer Upgrades - Hardware	6,500	215	5,000	5,000	0
11-5-24-5029-00 Computer Upgrades - Software	4,750	0	5,250	5,250	0
11-5-24-5040-00 Outside Contracts	17,560	14,629	16,600	16,600	0
11-5-24-5041-00 Clothing & Personal Supplies	500	907	1,000	1,000	0
11-5-24-5042-00 Communications - Radio & Telep	1,500	1,778	2,000	2,000	0
11-5-24-5043-00 Office Equipment Maintenance	0	0	2,000	2,000	0
11-5-24-5045-00 Printing & Binding	100	0	100	100	0
11-5-24-5052-00 Small Tools	100	39	100	100	0
11-5-24-5054-00 Safety Program	0	516	250	250	0
11-5-24-5055-00 Private Vehicle Mileage	500	0	0	0	0
11-5-24-5059-00 Education & Training Seminars	1,500	349	2,000	2,000	0
11-5-24-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>168</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	37,210	21,384	38,493	38,493	0
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
Services & Supplies-W.O.					
11-5-24-5940-00 Outside Contracts	0	0	12,000	0	0
TOTAL Services & Supplies-W.O.	0	0	12,000	0	0
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TOTAL INFORMATION TECHNOLOGY	282,375	266,840	369,071	357,071	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER CONSERVATION</u>					
=====					
<u>Salaries</u>					
11-5-25-5001-00 Regular Salaries	216,633	215,025	348,136	348,136	0
11-5-25-5002-00 Part Time - Temporary Wages	75,691	56,280	0	0	0
11-5-25-5003-00 Overtime Pay	0	537	0	0	0
11-5-25-5006-00 Vacation Pay	30,488	10,737	21,090	21,090	0
11-5-25-5007-00 Jury Duty	1,793	0	197	197	0
11-5-25-5008-00 Sick Pay	17,934	5,210	10,938	10,938	0
11-5-25-5009-00 Holiday Pay	<u>16,141</u>	<u>13,774</u>	<u>13,102</u>	<u>13,102</u>	<u>0</u>
TOTAL Salaries	358,680	301,563	393,463	393,463	0
<u>Benefits</u>					
11-5-25-5078-00 Insurance - Employee Assistanc	116	100	118	118	0
11-5-25-5079-00 CalPERS Pension Exp - PEPPRA	0	18,535	0	0	0
11-5-25-5081-00 CalPERS Pension Exp - Classic	26,264	30,567	35,923	35,923	0
11-5-25-5082-00 Social Security Expense	22,238	19,351	24,395	24,395	0
11-5-25-5083-00 Medicare Expense	5,201	4,526	5,705	5,705	0
11-5-25-5084-00 Insurance - Group Life	1,124	1,260	1,652	1,652	0
11-5-25-5085-00 Insurance - Group Health	83,463	52,269	66,161	66,161	0
11-5-25-5086-00 Insurance - Group Dental	4,235	2,460	2,951	2,951	0
11-5-25-5087-00 Insurance - Group Vision	688	854	918	918	0
11-5-25-5088-00 Insurance - Unemployment	<u>0</u>	<u>(1,800)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	143,330	128,121	137,822	137,822	0
<u>Services & Supplies</u>					
11-5-25-5011-00 District Equipment	816	2,165	1,700	1,700	0
11-5-25-5012-00 Service & Supplies	19,463	10,937	6,600	6,600	0
11-5-25-5028-00 Computer Upgrades - Hardware	2,000	627	1,500	1,500	0
11-5-25-5029-00 Computer Upgrades - Software	0	1,486	650	650	0
11-5-25-5040-00 Outside Contracts	209,587	143,294	297,198	58,025	0
11-5-25-5041-00 Clothing & Personal Supplies	500	770	500	500	0
11-5-25-5042-00 Communications - Radio & Telep	1,600	2,035	1,600	1,600	0
11-5-25-5044-00 Membership & Dues	14,305	1,575	4,307	4,307	0
11-5-25-5045-00 Printing & Binding	22,500	18,700	22,500	22,500	0
11-5-25-5046-00 Books & Publications	100	0	100	100	0
11-5-25-5047-00 Office Supplies	1,000	684	1,000	1,000	0
11-5-25-5048-00 Postage Expense	9,500	155	9,500	9,500	0
11-5-25-5051-00 Advertising & Legal Notices	39,470	4,617	39,470	39,470	0
11-5-25-5055-00 Private Vehicle Mileage	100	0	100	100	0
11-5-25-5056-00 Travel Expense	3,400	0	3,400	3,400	0
11-5-25-5059-00 Education & Training Seminars	3,900	1,193	5,680	5,680	0
11-5-25-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>59</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	328,241	188,295	395,805	156,632	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES TO:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL WATER CONSERVATION	830,251	617,979	927,090	687,917	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
FISHERIES					
=====					
<u>Salaries</u>					
11-5-28-5001-00 Regular Salaries	296,345	228,246	290,522	290,522	0
11-5-28-5002-00 Part Time - Temporary Wages	29,769	22,180	34,185	34,185	0
11-5-28-5003-00 Overtime Pay	0	1,819	7,000	7,000	0
11-5-28-5005-00 Standby Pay	0	0	723	723	0
11-5-28-5006-00 Vacation Pay	16,406	10,802	17,600	17,600	0
11-5-28-5007-00 Jury Duty	179	0	164	164	0
11-5-28-5008-00 Sick Pay	3,007	5,260	9,128	9,128	0
11-5-28-5009-00 Holiday Pay	11,546	11,550	10,933	10,933	0
11-5-28-5010-00 Seasonal Pay	<u>0</u>	<u>4,253</u>	<u>20,899</u>	<u>20,899</u>	<u>0</u>
TOTAL Salaries	357,252	284,110	391,154	391,154	0
<u>Benefits</u>					
11-5-28-5078-00 Insurance - Employee Assistanc	87	75	88	88	0
11-5-28-5079-00 CalPERS Pension Exp - PEPR	0	4,052	0	0	0
11-5-28-5081-00 CalPERS Pension Exp - Classic	29,012	37,881	33,738	33,738	0
11-5-28-5082-00 Social Security Expense	22,150	17,427	24,252	24,252	0
11-5-28-5083-00 Medicare Expense	5,181	4,354	5,672	5,672	0
11-5-28-5084-00 Insurance - Group Life	1,368	1,083	1,368	1,368	0
11-5-28-5085-00 Insurance - Group Health	47,980	38,939	48,651	48,651	0
11-5-28-5086-00 Insurance - Group Dental	2,145	1,736	2,145	2,145	0
11-5-28-5087-00 Insurance - Group Vision	<u>688</u>	<u>557</u>	<u>688</u>	<u>688</u>	<u>0</u>
TOTAL Benefits	108,611	106,103	116,602	116,602	0
<u>Services & Supplies</u>					
11-5-28-5011-00 District Equipment	4,521	4,187	3,200	3,200	0
11-5-28-5012-00 Service & Supplies	11,000	11,813	15,800	12,800	0
11-5-28-5028-00 Computer Upgrades - Hardware	0	826	1,000	1,000	0
11-5-28-5029-00 Computer Upgrades - Software	1,000	0	1,000	1,000	0
11-5-28-5040-00 Outside Contracts	2,000	1,281	5,075	5,075	0
11-5-28-5041-00 Clothing & Personal Supplies	1,500	234	1,500	1,500	0
11-5-28-5042-00 Communications - Radio & Telep	2,500	3,197	3,000	3,000	0
11-5-28-5044-00 Membership & Dues	250	0	250	250	0
11-5-28-5045-00 Printing & Binding	250	0	250	250	0
11-5-28-5046-00 Books & Publications	300	0	300	300	0
11-5-28-5048-00 Postage Expense	500	215	1,000	1,000	0
11-5-28-5050-00 Licenses & Permits	500	0	500	500	0
11-5-28-5055-00 Private Vehicle Mileage	250	702	1,200	1,200	0
11-5-28-5056-00 Travel Expense	15,000	12,030	15,000	15,000	0
11-5-28-5059-00 Education & Training Seminars	4,800	3,000	4,800	4,800	0
11-5-28-5062-00 Pre-Employment Screening	0	77	0	0	0
11-5-28-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>168</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	44,371	37,729	54,068	51,068	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES TO:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>	_____	_____	_____	_____	_____
TOTAL FISHERIES	510,234	427,942	561,823	558,823	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
ADMINISTRATION SERVICES					
=====					
<u>Salaries</u>					
11-5-30-5001-00 Regular Salaries	639,281	548,661	641,262	641,262	0
11-5-30-5003-00 Overtime Pay	1,500	473	0	0	0
11-5-30-5006-00 Vacation Pay	28,577	12,177	38,846	38,846	0
11-5-30-5007-00 Jury Duty	311	0	362	362	0
11-5-30-5008-00 Sick Pay	5,240	6,040	20,148	20,148	0
11-5-30-5009-00 Holiday Pay	<u>20,114</u>	<u>26,893</u>	<u>24,134</u>	<u>24,134</u>	<u>0</u>
TOTAL Salaries	695,023	594,245	724,752	724,752	0
<u>Benefits</u>					
11-5-30-5078-00 Insurance - Employee Assistanc	232	190	232	232	0
11-5-30-5079-00 CalPERS Pension Exp - PEPR	0	29,630	0	0	0
11-5-30-5081-00 CalPERS Pension Exp - Classic	64,367	72,251	66,170	66,170	0
11-5-30-5082-00 Social Security Expense	43,092	38,072	44,935	44,935	0
11-5-30-5083-00 Medicare Expense	10,077	9,162	10,509	10,509	0
11-5-30-5084-00 Insurance - Group Life	3,105	2,462	2,821	2,821	0
11-5-30-5085-00 Insurance - Group Health	193,956	82,122	109,451	109,451	0
11-5-30-5086-00 Insurance - Group Dental	6,408	3,822	4,957	4,957	0
11-5-30-5087-00 Insurance - Group Vision	<u>1,835</u>	<u>1,299</u>	<u>1,808</u>	<u>1,808</u>	<u>0</u>
TOTAL Benefits	323,072	239,010	240,883	240,883	0
<u>Services & Supplies</u>					
11-5-30-5011-00 District Equipment	1,920	2,734	700	700	0
11-5-30-5012-00 Service & Supplies	23,170	28,500	20,750	20,750	0
11-5-30-5013-00 Utilities	28,500	22,878	34,100	34,100	0
11-5-30-5028-00 Computer Upgrades - Hardware	3,500	1,081	3,900	3,900	0
11-5-30-5034-00 Bank Charges	18,000	6,636	31,250	31,250	0
11-5-30-5037-00 Purchased Water	2,500	2,063	2,700	2,700	0
11-5-30-5038-00 Bad Debt Expense	13,000	0	43,500	43,500	0
11-5-30-5040-00 Outside Contracts	187,200	137,588	184,865	184,865	0
11-5-30-5041-00 Clothing & Personal Supplies	200	27	270	270	0
11-5-30-5042-00 Communications - Radio & Telep	51,000	41,156	59,980	59,980	0
11-5-30-5043-00 Office Equipment Maintenance	8,500	4,193	6,500	6,500	0
11-5-30-5044-00 Membership & Dues	760	460	620	620	0
11-5-30-5045-00 Printing & Binding	5,600	11,124	11,500	11,500	0
11-5-30-5047-00 Office Supplies	13,200	8,598	13,500	13,500	0
11-5-30-5048-00 Postage Expense	5,500	3,763	5,500	5,500	0
11-5-30-5049-00 Other Professional Fees	46,000	35,709	53,150	48,650	0
11-5-30-5050-00 Licenses & Permits	0	50	0	0	0
11-5-30-5051-00 Advertising & Legal Notices	0	51	0	0	0
11-5-30-5054-00 Safety Program	77,228	0	77,228	77,228	0
11-5-30-5055-00 Private Vehicle Mileage	500	0	500	500	0
11-5-30-5056-00 Travel Expense	2,500	0	500	500	0
11-5-30-5059-00 Education & Training Seminars	2,300	0	6,400	6,400	0
11-5-30-5064-00 Interest / Penalty Expenses	309,001	17,716	297,863	297,863	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-5-30-5065-00 Credit Card Fees	40,000	84,857	68,500	68,500	0
11-5-30-5069-00 Property Tax Collection Fee	6,000	30,017	7,725	7,725	0
11-5-30-5070-00 Property Tax Administration Fe	26,000	3	25,500	25,500	0
11-5-30-5075-00 Insurance - Liability Premium	75,000	74,142	0	0	0
11-5-30-5076-00 Insurance - Workers Compensati	168,000	153,114	0	0	0
11-5-30-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>264</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	1,115,079	666,724	957,193	952,693	0
<u>Other Operating Expenses</u>					
11-5-30-5093-00 Administration Overhead	(<u>524,236</u>)	<u>0</u>	(<u>523,832</u>)	(<u>523,832</u>)	<u>0</u>
TOTAL Other Operating Expenses	(<u>524,236</u>)	<u>0</u>	(<u>523,832</u>)	(<u>523,832</u>)	<u>0</u>
<u>Salaries - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Benefits - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Services & Supplies-W.O.</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
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TOTAL ADMINISTRATION SERVICES	1,608,938	1,499,978	1,398,996	1,394,496	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WAREHOUSE</u>					
=====					
<u>Salaries</u>					
11-5-32-5001-00 Regular Salaries	7,939	0	8,823	8,823	0
11-5-32-5006-00 Vacation Pay	399	0	534	534	0
11-5-32-5007-00 Jury Duty	4	0	5	5	0
11-5-32-5008-00 Sick Pay	73	0	277	277	0
11-5-32-5009-00 Holiday Pay	<u>281</u>	<u>0</u>	<u>332</u>	<u>332</u>	<u>0</u>
TOTAL Salaries	8,696	0	9,971	9,971	0
<u>Benefits</u>					
11-5-32-5078-00 Insurance - Employee Assistanc	0	0	4	4	0
11-5-32-5079-00 CalPERS Pension Exp - PEPR	0	1	0	0	0
11-5-32-5081-00 CalPERS Pension Exp - Classic	807	246	910	910	0
11-5-32-5082-00 Social Security Expense	539	0	618	618	0
11-5-32-5083-00 Medicare Expense	126	0	145	145	0
11-5-32-5084-00 Insurance - Group Life	0	0	28	28	0
11-5-32-5085-00 Insurance - Group Health	0	0	1,253	1,253	0
11-5-32-5086-00 Insurance - Group Dental	0	0	50	50	0
11-5-32-5087-00 Insurance - Group Vision	<u>0</u>	<u>0</u>	<u>28</u>	<u>28</u>	<u>0</u>
TOTAL Benefits	1,472	246	3,035	3,035	0
<u>Services & Supplies</u>					
11-5-32-5011-00 District Equipment	0	7,531	1,500	1,500	0
11-5-32-5012-00 Service & Supplies	3,500	2,677	3,000	3,000	0
11-5-32-5013-00 Utilities	3,000	3,821	3,500	3,500	0
11-5-32-5028-00 Computer Upgrades - Hardware	0	537	0	0	0
11-5-32-5059-00 Education & Training Seminars	300	0	300	300	0
11-5-32-5061-00 Gain / Losses on Inventory	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
TOTAL Services & Supplies	11,800	14,566	13,300	13,300	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

<u>Benefits - Work Orders</u>					

<u>Services & Supplies-W.O.</u>					

TOTAL WAREHOUSE	21,968	14,812	26,306	26,306	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>GARAGE</u>					
=====					
<u>Salaries</u>					
11-5-33-5001-00 Regular Salaries	22,760	9,021	22,839	22,839	0
11-5-33-5006-00 Vacation Pay	1,145	284	1,384	1,384	0
11-5-33-5007-00 Jury Duty	13	0	13	13	0
11-5-33-5008-00 Sick Pay	210	67	718	718	0
11-5-33-5009-00 Holiday Pay	806	445	860	860	0
TOTAL Salaries	24,934	9,816	25,814	25,814	0
<u>Benefits</u>					
11-5-33-5078-00 Insurance - Employee Assistanc	0	0	6	6	0
11-5-33-5079-00 CalPERS Pension Exp - PEPR	0	768	0	0	0
11-5-33-5081-00 CalPERS Pension Exp - Classic	2,314	704	2,357	2,357	0
11-5-33-5082-00 Social Security Expense	1,546	638	1,600	1,600	0
11-5-33-5083-00 Medicare Expense	361	149	374	374	0
11-5-33-5084-00 Insurance - Group Life	0	0	120	120	0
11-5-33-5085-00 Insurance - Group Health	0	0	5,313	5,313	0
11-5-33-5086-00 Insurance - Group Dental	0	0	252	252	0
11-5-33-5087-00 Insurance - Group Vision	0	0	44	44	0
TOTAL Benefits	4,221	2,259	10,066	10,066	0
<u>Services & Supplies</u>					
11-5-33-5011-00 District Equipment	1,442	5,663	13,350	13,350	0
11-5-33-5012-00 Service & Supplies	33,685	6,771	5,335	5,335	0
11-5-33-5013-00 Utilities	0	4,139	0	0	0
11-5-33-5032-00 Cost Applied - Service & Suppl (	175,000)	(254,135)	0	0	0
11-5-33-5033-00 Vehicle Costs Direct	175,000	260,412	0	0	0
11-5-33-5040-00 Outside Contracts	32,132	11,072	12,900	12,900	0
11-5-33-5042-00 Communications - Radio & Telep	0	211	0	0	0
11-5-33-5050-00 Licenses & Permits	6,200	7,822	6,700	6,700	0
11-5-33-5061-00 Gain / Losses on Inventory	0	(0)	0	0	0
TOTAL Services & Supplies	73,459	41,954	38,285	38,285	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

<u>Benefits - Work Orders</u>					

<u>Services & Supplies-W.O.</u>					
11-5-33-5911-00 District Equipment	0	0	0	183,434	0
11-5-33-5912-00 Service & Supplies	103,500	53,938	297,000	0	0
11-5-33-5940-00 Outside Contracts	0	0	50,000	50,000	0
TOTAL Services & Supplies-W.O.	103,500	53,938	347,000	233,434	0
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TOTAL GARAGE	206,114	107,968	421,165	307,599	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>SAFETY</u>					
=====					
<u>Salaries</u>					
11-5-35-5001-00 Regular Salaries	107,618	83,800	107,433	107,433	0
11-5-35-5006-00 Vacation Pay	5,414	2,671	6,508	6,508	0
11-5-35-5007-00 Jury Duty	59	0	61	61	0
11-5-35-5008-00 Sick Pay	993	628	3,375	3,375	0
11-5-35-5009-00 Holiday Pay	<u>3,810</u>	<u>4,176</u>	<u>4,043</u>	<u>4,043</u>	<u>0</u>
TOTAL Salaries	117,894	91,274	121,420	121,420	0
<u>Benefits</u>					
11-5-35-5078-00 Insurance - Employee Assistanc	29	25	28	28	0
11-5-35-5079-00 CalPERS Pension Exp - PEPR	0	7,216	0	0	0
11-5-35-5081-00 CalPERS Pension Exp - Classic	10,942	9,447	11,086	11,086	0
11-5-35-5082-00 Social Security Expense	7,309	5,994	7,528	7,528	0
11-5-35-5083-00 Medicare Expense	1,709	1,402	1,761	1,761	0
11-5-35-5084-00 Insurance - Group Life	7,402	601	847	847	0
11-5-35-5085-00 Insurance - Group Health	27,682	22,378	25,989	25,989	0
11-5-35-5086-00 Insurance - Group Dental	1,312	1,061	1,224	1,224	0
11-5-35-5087-00 Insurance - Group Vision	<u>229</u>	<u>186</u>	<u>218</u>	<u>218</u>	<u>0</u>
TOTAL Benefits	56,614	48,310	48,681	48,681	0
<u>Services & Supplies</u>					
11-5-35-5012-00 Services & Supplies	6,530	11,861	2,600	2,600	0
11-5-35-5029-00 Computer Upgrades - Software	4,440	0	4,260	4,260	0
11-5-35-5040-00 Outside Contracts	27,300	4,352	2,300	2,300	0
11-5-35-5042-00 Communications - Radio & Telep	0	1,262	1,440	1,440	0
11-5-35-5044-00 Membership & Dues	250	230	250	250	0
11-5-35-5055-00 Private Vehicle Mileage	0	38	1,000	1,000	0
11-5-35-5056-00 Travel Expense	1,800	0	1,800	1,800	0
11-5-35-5059-00 Education & Training Seminars	1,400	4,415	1,400	1,400	0
11-5-35-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>102</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	41,720	22,260	15,243	15,243	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

<u>Services & Supplies-W.O.</u>					
11-5-35-5912-00 Service & Supplies	0	0	15,480	15,480	0
11-5-35-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	0	0	33,480	33,480	0

TOTAL SAFETY	216,228	161,844	218,824	218,824	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
ENGINEERING					
=====					
<u>Salaries</u>					
11-5-40-5001-00 Regular Salaries	746,901	494,642	874,203	763,779	0
11-5-40-5002-00 Part Time - Temporary Wages	0	0	19,980	0	0
11-5-40-5003-00 Overtime Pay	10,000	398	1,000	1,000	0
11-5-40-5006-00 Vacation Pay	38,076	28,820	52,958	46,269	0
11-5-40-5007-00 Jury Duty	415	0	494	432	0
11-5-40-5008-00 Sick Pay	6,982	3,495	27,467	23,998	0
11-5-40-5009-00 Holiday Pay	<u>26,799</u>	<u>31,674</u>	<u>32,901</u>	<u>28,745</u>	<u>0</u>
TOTAL Salaries	829,173	559,029	1,009,003	864,223	0
<u>Benefits</u>					
11-5-40-5078-00 Insurance - Employee Assistanc	174	150	177	177	0
11-5-40-5079-00 CalPERS Pension Exp - PEPR	0	27,681	0	0	0
11-5-40-5081-00 CalPERS Pension Exp - Classic	76,027	53,584	90,298	78,904	0
11-5-40-5082-00 Social Security Expense	51,409	29,081	62,558	53,582	0
11-5-40-5083-00 Medicare Expense	12,023	8,610	14,631	12,531	0
11-5-40-5084-00 Insurance - Group Life	3,055	2,418	3,055	3,055	0
11-5-40-5085-00 Insurance - Group Health	106,558	87,574	111,196	111,196	0
11-5-40-5086-00 Insurance - Group Dental	5,185	4,195	5,185	5,185	0
11-5-40-5087-00 Insurance - Group Vision	<u>1,376</u>	<u>1,114</u>	<u>1,376</u>	<u>1,376</u>	<u>0</u>
TOTAL Benefits	255,807	214,407	288,477	266,007	0
<u>Services & Supplies</u>					
11-5-40-5011-00 District Equipment	10,977	2,870	16,700	16,700	0
11-5-40-5012-00 Service & Supplies	112,350	59,081	6,500	6,500	0
11-5-40-5020-00 Gauging Stations Agreement	6,000	14,430	6,000	6,000	0
11-5-40-5028-00 Computer Upgrades - Hardware	0	151	8,000	5,000	0
11-5-40-5029-00 Computer Upgrades - Software	24,000	8,178	41,000	41,000	0
11-5-40-5037-00 Purchased Water	0	224	0	0	0
11-5-40-5040-00 Outside Contracts	165,000	261,587	280,000	176,000	0
11-5-40-5041-00 Clothing & Personal Supplies	1,000	1,010	1,000	1,000	0
11-5-40-5042-00 Communications - Radio & Telep	0	4,930	1,000	1,000	0
11-5-40-5044-00 Membership & Dues	0	9,818	15,000	15,000	0
11-5-40-5047-00 Office Supplies	0	546	0	0	0
11-5-40-5048-00 Postage Expense	0	27	0	0	0
11-5-40-5049-00 Other Professional Fees	0	207	0	0	0
11-5-40-5050-00 Licenses & Permits	181,000	46,062	144,250	144,250	0
11-5-40-5052-00 Small Tools	0	63	0	0	0
11-5-40-5054-00 Safety Program	1,000	0	0	0	0
11-5-40-5055-00 Private Vehicle Mileage	0	705	500	500	0
11-5-40-5059-00 Education & Training Seminars	4,000	525	1,130	1,130	0
11-5-40-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>168</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	505,327	410,583	521,273	414,273	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>					
11-5-40-5901-00 Regular Salaries	0	104,216	0	0	0
TOTAL Salaries - Work Orders	0	104,216	0	0	0
<u>Benefits - Work Orders</u>					
11-5-40-5981-00 CalPERS Pension Exp - Classic	0	9,991	0	0	0
11-5-40-5982-00 Social Security Expense	0	5,307	0	0	0
11-5-40-5983-00 Medicare Expense	0	1,569	0	0	0
TOTAL Benefits - Work Orders	0	16,867	0	0	0
<u>Services & Supplies-W.O.</u>					
11-5-40-5912-00 Service & Supplies	1,600,000	311,380	0	0	0
11-5-40-5940-00 Outside Contracts	16,075,000	2,487,379	16,611,000	11,641,000	0
11-5-40-5950-00 Licenses & Permits	0	25,739	0	0	0
11-5-40-5955-00 Private Vehicle Mileage	0	44	0	0	0
11-5-40-5979-00 CalPERS Pension Exp - PEPR	0	28	0	0	0
TOTAL Services & Supplies-W.O.	17,675,000	2,824,569	16,611,000	11,641,000	0
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TOTAL ENGINEERING	19,265,307	4,129,672	18,429,752	13,185,502	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER QUALITY - LAB</u>					
=====					
<u>Salaries</u>					
11-5-42-5001-00 Regular Salaries	269,352	215,005	283,620	283,620	0
11-5-42-5002-00 Part Time - Temporary Wages	19,125	9,433	18,480	18,480	0
11-5-42-5003-00 Overtime Pay	11,125	8,276	10,450	10,450	0
11-5-42-5006-00 Vacation Pay	13,551	15,734	17,182	17,182	0
11-5-42-5007-00 Jury Duty	147	0	161	161	0
11-5-42-5008-00 Sick Pay	2,484	4,322	8,911	8,911	0
11-5-42-5009-00 Holiday Pay	9,537	11,687	10,673	10,673	0
TOTAL Salaries	325,321	264,458	349,477	349,477	0
<u>Benefits</u>					
11-5-42-5078-00 Insurance - Employee Assistanc	87	75	97	97	0
11-5-42-5079-00 CalPERS Pension Exp - PEPR	0	11,590	0	0	0
11-5-42-5081-00 CalPERS Pension Exp - Classic	29,264	32,713	30,220	30,220	0
11-5-42-5082-00 Social Security Expense	20,169	16,812	21,668	21,668	0
11-5-42-5083-00 Medicare Expense	4,717	4,024	5,067	5,067	0
11-5-42-5084-00 Insurance - Group Life	801	635	945	945	0
11-5-42-5085-00 Insurance - Group Health	75,814	61,788	86,378	86,378	0
11-5-42-5086-00 Insurance - Group Dental	3,935	3,184	4,239	4,239	0
11-5-42-5087-00 Insurance - Group Vision	688	557	757	757	0
TOTAL Benefits	135,475	131,376	149,372	149,372	0
<u>Services & Supplies</u>					
11-5-42-5011-00 District Equipment	4,129	9,892	3,300	3,300	0
11-5-42-5012-00 Service & Supplies	45,672	27,005	61,689	61,689	0
11-5-42-5028-00 Computer Upgrades - Hardware	3,275	0	575	575	0
11-5-42-5040-00 Outside Contracts	164,245	78,062	191,604	189,604	0
11-5-42-5041-00 Clothing & Personal Supplies	1,430	1,027	1,785	1,785	0
11-5-42-5042-00 Communications - Radio & Telep	4,400	2,266	2,000	2,000	0
11-5-42-5044-00 Membership & Dues	210	140	210	210	0
11-5-42-5045-00 Printing & Binding	300	0	480	480	0
11-5-42-5046-00 Books & Publications	150	0	1,065	1,065	0
11-5-42-5048-00 Postage Expense	580	589	1,915	1,915	0
11-5-42-5050-00 Licenses & Permits	39,067	35,564	39,863	39,863	0
11-5-42-5051-00 Advertising & Legal Notices	324	142	324	324	0
11-5-42-5052-00 Small Tools	750	25	250	250	0
11-5-42-5055-00 Private Vehicle Mileage	515	0	515	515	0
11-5-42-5056-00 Travel Expense	2,461	15	2,600	2,600	0
11-5-42-5059-00 Education & Training Seminars	2,823	778	4,285	4,285	0
11-5-42-5062-00 Pre-Employment Screening	0	32	0	0	0
TOTAL Services & Supplies	270,331	155,537	312,461	310,461	0
<u>Other Operating Expenses</u>					

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-42-5912-00 Service & Supplies	150,000	24,270	24,544	24,544	0
11-5-42-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	150,000	24,270	84,544	84,544	0
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TOTAL WATER QUALITY - LAB	881,127	575,641	895,854	893,854	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>UTILITIES MAINTENANCE</u>					
=====					
<u>Salaries</u>					
11-5-50-5001-00 Regular Salaries	434,098	309,018	428,884	428,884	0
11-5-50-5003-00 Overtime Pay	15,000	27,897	15,000	15,000	0
11-5-50-5005-00 Standby Pay	9,640	12,884	14,460	14,460	0
11-5-50-5006-00 Vacation Pay	21,837	24,768	25,978	25,978	0
11-5-50-5007-00 Jury Duty	238	0	241	241	0
11-5-50-5008-00 Sick Pay	4,004	17,540	13,476	13,476	0
11-5-50-5009-00 Holiday Pay	<u>15,370</u>	<u>16,947</u>	<u>16,140</u>	<u>16,140</u>	<u>0</u>
TOTAL Salaries	500,187	409,053	514,179	514,179	0
<u>Benefits</u>					
11-5-50-5078-00 Insurance - Employee Assistanc	0	138	169	169	0
11-5-50-5079-00 CalPERS Pension Exp - PEPR	0	16,550	0	0	0
11-5-50-5081-00 CalPERS Pension Exp - Classic	45,527	44,995	45,625	45,625	0
11-5-50-5082-00 Social Security Expense	31,609	25,787	31,879	31,879	0
11-5-50-5083-00 Medicare Expense	7,393	6,261	7,456	7,456	0
11-5-50-5084-00 Insurance - Group Life	1,231	1,038	1,450	1,450	0
11-5-50-5085-00 Insurance - Group Health	84,498	68,314	97,325	97,325	0
11-5-50-5086-00 Insurance - Group Dental	1,147	2,972	4,128	4,128	0
11-5-50-5087-00 Insurance - Group Vision	<u>1,231</u>	<u>1,021</u>	<u>1,319</u>	<u>1,319</u>	<u>0</u>
TOTAL Benefits	172,636	167,076	189,351	189,351	0
<u>Services & Supplies</u>					
11-5-50-5011-00 District Equipment	15,363	35,372	27,200	25,000	0
11-5-50-5012-00 Service & Supplies	86,010	86,994	108,965	107,465	0
11-5-50-5028-00 Computer Upgrades - Hardware	0	0	4,200	4,200	0
11-5-50-5040-00 Outside Contracts	8,500	2,873	5,020	5,020	0
11-5-50-5041-00 Clothing & Personal Supplies	4,950	6,128	7,425	7,425	0
11-5-50-5042-00 Communications - Radio & Telep	4,500	3,275	3,500	3,500	0
11-5-50-5050-00 Licenses & Permits	1,000	215	1,000	1,000	0
11-5-50-5052-00 Small Tools	14,600	16,161	19,547	19,547	0
11-5-50-5056-00 Travel Expense	2,000	926	1,500	1,500	0
11-5-50-5059-00 Education & Training Seminars	4,585	2,221	6,865	6,865	0
11-5-50-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>66</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	141,508	154,232	185,222	181,522	0
<u>Salaries - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-50-5912-00 Service & Supplies	<u>60,000</u>	<u>59,089</u>	<u>87,500</u>	<u>78,200</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	60,000	59,089	87,500	78,200	0
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TOTAL UTILITIES MAINTENANCE	874,331	789,449	976,252	963,252	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>ELECTRICAL MECHANICAL</u>					
=====					
<u>Salaries</u>					
11-5-52-5001-00 Regular Salaries	474,332	374,639	560,890	560,890	0
11-5-52-5003-00 Overtime Pay	32,200	40,582	46,000	46,000	0
11-5-52-5005-00 Standby Pay	24,100	17,635	31,812	31,812	0
11-5-52-5006-00 Vacation Pay	26,021	17,833	33,978	33,978	0
11-5-52-5007-00 Jury Duty	283	0	316	316	0
11-5-52-5008-00 Sick Pay	47,713	16,455	17,623	17,623	0
11-5-52-5009-00 Holiday Pay	18,314	21,077	21,109	21,109	0
TOTAL Salaries	622,963	488,222	711,728	711,728	0
<u>Benefits</u>					
11-5-52-5078-00 Insurance - Employee Assistanc	119	125	162	162	0
11-5-52-5079-00 CalPERS Pension Exp - PEPR	0	22,045	0	0	0
11-5-52-5081-00 CalPERS Pension Exp - Classic	57,817	49,091	62,076	62,076	0
11-5-52-5082-00 Social Security Expense	38,624	29,529	44,127	44,127	0
11-5-52-5083-00 Medicare Expense	9,032	7,541	10,320	10,320	0
11-5-52-5084-00 Insurance - Group Life	1,539	1,524	2,108	2,108	0
11-5-52-5085-00 Insurance - Group Health	89,916	92,177	114,722	114,722	0
11-5-52-5086-00 Insurance - Group Dental	4,235	4,488	5,129	5,129	0
11-5-52-5087-00 Insurance - Group Vision	918	928	1,262	1,262	0
TOTAL Benefits	202,200	207,447	239,905	239,905	0
<u>Services & Supplies</u>					
11-5-52-5011-00 District Equipment	9,602	28,524	13,175	13,175	0
11-5-52-5012-00 Service & Supplies	101,800	85,093	81,200	77,700	0
11-5-52-5013-00 Utilities	0	15,304	0	0	0
11-5-52-5021-00 Power Purchased for Pumping	1,860,000	1,020,579	1,710,000	1,710,000	0
11-5-52-5028-00 Computer Upgrades - Hardware	8,000	9,085	3,150	3,150	0
11-5-52-5040-00 Outside Contracts	233,600	206,047	263,350	262,350	0
11-5-52-5041-00 Clothing & Personal Supplies	5,850	3,883	3,500	3,500	0
11-5-52-5042-00 Communications - Radio & Telep	5,660	9,829	11,100	11,100	0
11-5-52-5046-00 Books & Publications	600	0	0	0	0
11-5-52-5050-00 Licenses & Permits	57,444	75,105	139,820	139,820	0
11-5-52-5052-00 Small Tools	6,600	854	15,350	14,850	0
11-5-52-5055-00 Private Vehicle Mileage	500	0	0	0	0
11-5-52-5056-00 Travel Expense	2,000	0	0	0	0
11-5-52-5059-00 Education & Training Seminars	10,220	1,434	6,000	6,000	0
11-5-52-5062-00 Pre-Employment Screening	0	32	0	0	0
11-5-52-5076-00 Insurance - Workers Compensati	0	28,457	0	0	0
TOTAL Services & Supplies	2,301,876	1,484,225	2,246,645	2,241,645	0
<u>Other Operating Expenses</u>					

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-52-5912-00 Service & Supplies	217,500	76,917	101,400	80,900	0
11-5-52-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>26,000</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	217,500	76,917	127,400	80,900	0
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TOTAL ELECTRICAL MECHANICAL	3,344,539	2,256,812	3,325,678	3,274,178	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>DIST MAINT - PIPELINE</u>					
=====					
<u>Salaries</u>					
11-5-53-5001-00 Regular Salaries	500,692	418,257	538,827	538,827	0
11-5-53-5003-00 Overtime Pay	48,000	49,245	45,500	45,500	0
11-5-53-5005-00 Standby Pay	64,106	15,308	22,413	22,413	0
11-5-53-5006-00 Vacation Pay	25,189	27,377	32,641	32,641	0
11-5-53-5007-00 Jury Duty	274	488	303	303	0
11-5-53-5008-00 Sick Pay	4,620	7,805	16,929	16,929	0
11-5-53-5009-00 Holiday Pay	17,727	22,296	20,279	20,279	0
TOTAL Salaries	660,608	540,776	676,892	676,892	0
<u>Benefits</u>					
11-5-53-5078-00 Insurance - Employee Assistanc	0	172	191	191	0
11-5-53-5079-00 CalPERS Pension Exp - PEPR	0	24,154	0	0	0
11-5-53-5081-00 CalPERS Pension Exp - Classic	61,311	59,202	59,753	59,753	0
11-5-53-5082-00 Social Security Expense	40,958	30,453	41,967	41,967	0
11-5-53-5083-00 Medicare Expense	9,579	8,227	9,815	9,815	0
11-5-53-5084-00 Insurance - Group Life	1,714	1,706	1,999	1,999	0
11-5-53-5085-00 Insurance - Group Health	131,478	125,641	150,250	150,250	0
11-5-53-5086-00 Insurance - Group Dental	6,469	5,984	6,951	6,951	0
11-5-53-5087-00 Insurance - Group Vision	1,376	1,151	1,492	1,492	0
TOTAL Benefits	252,885	256,690	272,419	272,419	0
<u>Services & Supplies</u>					
11-5-53-5011-00 District Equipment	26,885	64,340	49,100	49,100	0
11-5-53-5012-00 Service & Supplies	440,870	269,343	499,862	464,862	0
11-5-53-5013-00 Utilities	0	2,308	0	0	0
11-5-53-5028-00 Computer Upgrades - Hardware	3,500	760	0	0	0
11-5-53-5040-00 Outside Contracts	192,200	226,554	222,950	133,450	0
11-5-53-5041-00 Clothing & Personal Supplies	5,890	4,166	11,640	11,640	0
11-5-53-5042-00 Communications - Radio & Telep	3,200	3,719	2,950	2,950	0
11-5-53-5045-00 Printing & Binding	0	0	1,500	1,500	0
11-5-53-5050-00 Licenses & Permits	2,050	570	1,450	1,450	0
11-5-53-5052-00 Small Tools	66,200	17,926	59,050	57,550	0
11-5-53-5056-00 Travel Expense	2,000	3,656	5,000	5,000	0
11-5-53-5059-00 Education & Training Seminars	20,095	6,785	16,100	16,100	0
11-5-53-5060-00 Property Losses for Operations	0	1,051	0	0	0
11-5-53-5076-00 Insurance - Workers Compensati	0	953	0	0	0
11-5-53-5077-00 Insurance - Aflac Service Fee	177	136	193	193	0
TOTAL Services & Supplies	763,067	602,268	869,795	743,795	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Benefits - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-53-5912-00 Service & Supplies	38,000	16,265	73,100	73,100	0
TOTAL Services & Supplies-W.O.	38,000	16,265	73,100	73,100	0
TOTAL DIST MAINT - PIPELINE	1,714,560	1,416,000	1,892,205	1,766,205	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>WATER TREATMENT</u>					
=====					
<u>Salaries</u>					
11-5-54-5001-00 Regular Salaries	636,472	466,131	664,795	664,795	0
11-5-54-5003-00 Overtime Pay	84,300	57,066	81,000	81,000	0
11-5-54-5005-00 Standby Pay	14,460	19,601	27,715	27,715	0
11-5-54-5006-00 Vacation Pay	32,018	41,692	40,273	40,273	0
11-5-54-5007-00 Jury Duty	348	241	376	376	0
11-5-54-5008-00 Sick Pay	5,870	12,377	20,886	20,886	0
11-5-54-5009-00 Holiday Pay	<u>22,534</u>	<u>28,806</u>	<u>25,019</u>	<u>25,019</u>	<u>0</u>
TOTAL Salaries	796,002	625,915	860,064	860,064	0
<u>Benefits</u>					
11-5-54-5078-00 Insurance - Employee Assistanc	232	200	197	197	0
11-5-54-5079-00 CalPERS Pension Exp - PEPR	0	10,541	0	0	0
11-5-54-5081-00 CalPERS Pension Exp - Classic	73,878	94,426	75,994	75,994	0
11-5-54-5082-00 Social Security Expense	50,249	38,584	53,324	53,324	0
11-5-54-5083-00 Medicare Expense	11,751	9,657	12,471	12,471	0
11-5-54-5084-00 Insurance - Group Life	2,279	1,740	1,991	1,991	0
11-5-54-5085-00 Insurance - Group Health	168,956	135,635	147,224	147,224	0
11-5-54-5086-00 Insurance - Group Dental	7,804	6,223	6,402	6,402	0
11-5-54-5087-00 Insurance - Group Vision	<u>1,872</u>	<u>1,485</u>	<u>1,537</u>	<u>1,537</u>	<u>0</u>
TOTAL Benefits	317,021	298,490	299,139	299,139	0
<u>Services & Supplies</u>					
11-5-54-5011-00 District Equipment	13,442	8,618	13,900	13,900	0
11-5-54-5012-00 Service & Supplies	99,480	84,422	106,255	105,355	0
11-5-54-5013-00 Utilities	114,900	87,590	131,750	131,750	0
11-5-54-5014-00 Chlorine	108,670	61,445	108,670	108,670	0
11-5-54-5015-00 Polymer	48,705	24,022	48,705	48,705	0
11-5-54-5016-00 Ferric	14,552	12,157	15,300	15,300	0
11-5-54-5017-00 Liquid Oxygen	165,000	90,161	155,000	155,000	0
11-5-54-5023-00 Ammonia	32,725	16,917	32,725	32,725	0
11-5-54-5024-00 Caustics	89,250	45,239	89,250	89,250	0
11-5-54-5028-00 Computer Upgrades - Hardware	2,250	1,093	0	0	0
11-5-54-5029-00 Computer Upgrades - Software	0	0	350	350	0
11-5-54-5040-00 Outside Contracts	102,680	29,827	120,755	95,255	0
11-5-54-5041-00 Clothing & Personal Supplies	6,250	5,114	7,142	7,142	0
11-5-54-5042-00 Communications - Radio & Telep	18,360	11,046	17,782	17,782	0
11-5-54-5047-00 Office Supplies	0	0	325	325	0
11-5-54-5048-00 Postage Expense	0	588	0	0	0
11-5-54-5050-00 Licenses & Permits	11,700	6,648	16,750	16,750	0
11-5-54-5052-00 Small Tools	1,350	1,645	1,250	1,250	0
11-5-54-5054-00 Safety Program	0	1,401	0	0	0
11-5-54-5056-00 Travel Expense	4,200	481	4,200	4,200	0
11-5-54-5059-00 Education & Training Seminars	9,225	789	10,630	10,630	0
11-5-54-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>168</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	842,739	489,370	880,932	854,532	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-54-5912-00 Service & Supplies	100,000	5,473	240,500	120,500	0
11-5-54-5940-00 Outside Contracts	<u>70,000</u>	<u>27,362</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	170,000	32,834	315,500	195,500	0
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TOTAL WATER TREATMENT	2,125,762	1,446,609	2,355,635	2,209,234	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>OPERATIONS - MAINTENANCE</u>					
=====					
<u>Salaries</u>					
11-5-55-5001-00 Regular Salaries	232,618	162,963	240,539	240,539	0
11-5-55-5002-00 Part Time - Temporary Wages	0	3,314	0	0	0
11-5-55-5003-00 Overtime Pay	0	5,925	8,500	8,500	0
11-5-55-5005-00 Standby Pay	0	1,605	0	0	0
11-5-55-5006-00 Vacation Pay	11,702	10,792	14,572	14,572	0
11-5-55-5007-00 Jury Duty	128	0	136	136	0
11-5-55-5008-00 Sick Pay	2,146	3,844	7,557	7,557	0
11-5-55-5009-00 Holiday Pay	8,236	8,818	9,053	9,053	0
TOTAL Salaries	254,830	197,262	280,357	280,357	0
<u>Benefits</u>					
11-5-55-5078-00 Insurance - Employee Assistanc	87	95	122	122	0
11-5-55-5079-00 CalPERS Pension Exp - PEPR	0	14,076	0	0	0
11-5-55-5081-00 CalPERS Pension Exp - Classic	23,651	20,930	25,596	25,596	0
11-5-55-5082-00 Social Security Expense	15,800	12,740	17,382	17,382	0
11-5-55-5083-00 Medicare Expense	3,695	3,025	4,065	4,065	0
11-5-55-5084-00 Insurance - Group Life	632	640	902	902	0
11-5-55-5085-00 Insurance - Group Health	66,704	61,489	84,061	84,061	0
11-5-55-5086-00 Insurance - Group Dental	2,923	2,635	3,492	3,492	0
11-5-55-5087-00 Insurance - Group Vision	688	705	952	952	0
11-5-55-5088-00 Insurance - Unemployment	0	4,573	0	0	0
TOTAL Benefits	114,180	120,908	136,573	136,573	0
<u>Services & Supplies</u>					
11-5-55-5011-00 District Equipment	9,602	32,972	16,000	16,000	0
11-5-55-5012-00 Service & Supplies	53,500	45,274	68,600	62,800	0
11-5-55-5028-00 Computer Upgrades - Hardware	0	0	2,900	2,500	0
11-5-55-5040-00 Outside Contracts	132,700	78,515	138,216	131,016	0
11-5-55-5041-00 Clothing & Personal Supplies	6,060	6,388	7,410	7,110	0
11-5-55-5042-00 Communications - Radio & Telep	1,200	1,458	1,500	1,500	0
11-5-55-5044-00 Membership & Dues	200	0	250	250	0
11-5-55-5050-00 Licenses & Permits	500	84	500	500	0
11-5-55-5052-00 Small Tools	7,850	7,443	8,750	8,250	0
11-5-55-5059-00 Education & Training Seminars	5,300	231	6,090	6,090	0
11-5-55-5076-00 Insurance - Workers Compensati	0	195	0	0	0
11-5-55-5077-00 Insurance - Aflac Service Fee	0	32	0	0	0
TOTAL Services & Supplies	216,912	172,593	250,216	236,016	0
<u>Other Operating Expenses</u>					

<u>Salaries - Work Orders</u>					

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Benefits - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-55-5912-00 Service & Supplies	0	0	16,000	16,000	0
11-5-55-5940-00 Outside Contracts	<u>8,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	8,500	0	16,000	16,000	0
TOTAL OPERATIONS - MAINTENANCE	594,422	490,763	683,146	668,946	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
RECREATION - OPERATIONS					
=====					
<u>Salaries</u>					
11-5-62-5001-00 Regular Salaries	900,265	691,885	906,067	840,075	0
11-5-62-5002-00 Part Time - Temporary Wages	200,262	180,852	189,734	189,734	0
11-5-62-5003-00 Overtime Pay	30,000	26,740	25,000	25,000	0
11-5-62-5004-00 Shift Pay	12,000	8,791	12,000	12,000	0
11-5-62-5005-00 Standby Pay	0	945	0	0	0
11-5-62-5006-00 Vacation Pay	45,891	59,354	54,888	50,891	0
11-5-62-5007-00 Jury Duty	499	0	511	474	0
11-5-62-5008-00 Sick Pay	8,415	14,670	28,468	26,395	0
11-5-62-5009-00 Holiday Pay	32,300	32,862	34,100	31,618	0
11-5-62-5010-00 Seasonal Pay	<u>104,930</u>	<u>0</u>	<u>32,415</u>	<u>32,415</u>	<u>0</u>
TOTAL Salaries	1,334,562	1,016,099	1,283,183	1,208,602	0
<u>Benefits</u>					
11-5-62-5078-00 Insurance - Employee Assistanc	320	283	315	301	0
11-5-62-5079-00 CalPERS Pension Exp - PEPRA	0	53,590	0	0	0
11-5-62-5081-00 CalPERS Pension Exp - Classic	95,535	85,770	113,100	106,290	0
11-5-62-5082-00 Social Security Expense	82,743	64,939	79,557	74,933	0
11-5-62-5083-00 Medicare Expense	19,351	15,688	18,606	17,525	0
11-5-62-5084-00 Insurance - Group Life	4,325	3,101	3,967	3,848	0
11-5-62-5085-00 Insurance - Group Health	224,307	166,263	184,888	179,827	0
11-5-62-5086-00 Insurance - Group Dental	11,121	8,060	8,976	8,585	0
11-5-62-5087-00 Insurance - Group Vision	2,523	2,097	2,458	2,347	0
11-5-62-5088-00 Insurance - Unemployment	<u>0</u>	<u>1,937</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	440,225	401,728	411,868	393,657	0
<u>Services & Supplies</u>					
11-5-62-5011-00 District Equipment	40,807	43,649	48,800	48,800	0
11-5-62-5012-00 Service & Supplies	42,450	16,107	46,500	44,000	0
11-5-62-5013-00 Utilities	107,000	77,786	108,000	100,000	0
11-5-62-5028-00 Computer Upgrades - Hardware	6,400	4,163	3,500	3,500	0
11-5-62-5029-00 Computer Upgrades - Software	0	0	500	500	0
11-5-62-5040-00 Outside Contracts	8,000	4,630	7,000	7,000	0
11-5-62-5041-00 Clothing & Personal Supplies	3,800	582	3,000	3,000	0
11-5-62-5042-00 Communications - Radio & Telep	11,000	15,780	13,000	13,000	0
11-5-62-5044-00 Membership & Dues	665	957	885	885	0
11-5-62-5045-00 Printing & Binding	5,600	0	750	750	0
11-5-62-5047-00 Office Supplies	1,000	237	500	500	0
11-5-62-5048-00 Postage Expense	200	48	200	200	0
11-5-62-5049-00 Other Professional Fees	8,870	1,130	10,400	9,400	0
11-5-62-5050-00 Licenses & Permits	250	0	250	250	0
11-5-62-5051-00 Advertising & Legal Notices	0	125	200	200	0
11-5-62-5053-00 Public Information Program	4,500	0	2,500	2,500	0
11-5-62-5055-00 Private Vehicle Mileage	150	0	150	150	0
11-5-62-5056-00 Travel Expense	6,000	0	2,500	2,500	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-5-62-5059-00 Education & Training Seminars	8,000	0	4,100	4,100	0
11-5-62-5062-00 Pre-Employment Screening	0	0	250	250	0
11-5-62-5065-00 Credit Card Fees	11,000	10,913	12,000	12,000	0
11-5-62-5076-00 Insurance - Workers Compensati	0	22,042	0	0	0
11-5-62-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>70</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	265,692	198,219	265,178	253,678	0
<u>Other Operating Expenses</u>					
11-5-62-5093-00 Administration Overhead	<u>524,236</u>	<u>0</u>	<u>523,832</u>	<u>523,832</u>	<u>0</u>
TOTAL Other Operating Expenses	524,236	0	523,832	523,832	0
<u>Salaries - Work Orders</u>					
<u>Benefits - Work Orders</u>					
<u>Services & Supplies-W.O.</u>					
11-5-62-5912-00 Service & Supplies	2,000	0	0	0	0
11-5-62-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	2,000	0	200,000	0	0
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TOTAL RECREATION - OPERATIONS	2,566,715	1,616,047	2,684,061	2,379,769	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
RECREATION - MAINTENANCE					
=====					
<u>Salaries</u>					
11-5-63-5001-00 Regular Salaries	216,672	215,161	281,169	281,169	0
11-5-63-5002-00 Part Time - Temporary Wages	261,900	156,280	124,384	124,384	0
11-5-63-5003-00 Overtime Pay	5,500	3,943	3,500	3,500	0
11-5-63-5006-00 Vacation Pay	10,900	11,796	17,033	17,033	0
11-5-63-5007-00 Jury Duty	119	0	159	159	0
11-5-63-5008-00 Sick Pay	1,999	13,039	8,834	8,834	0
11-5-63-5009-00 Holiday Pay	7,672	11,761	10,582	10,582	0
11-5-63-5010-00 Seasonal Pay	0	0	31,096	31,096	0
TOTAL Salaries	504,762	411,980	476,757	476,757	0
<u>Benefits</u>					
11-5-63-5078-00 Insurance - Employee Assistanc	116	110	113	113	0
11-5-63-5079-00 CalPERS Pension Exp - PEPR	0	8,300	0	0	0
11-5-63-5081-00 CalPERS Pension Exp - Classic	29,300	37,529	40,689	40,689	0
11-5-63-5082-00 Social Security Expense	31,295	26,971	29,559	29,559	0
11-5-63-5083-00 Medicare Expense	7,319	6,308	6,913	6,913	0
11-5-63-5084-00 Insurance - Group Life	1,094	1,016	1,129	1,129	0
11-5-63-5085-00 Insurance - Group Health	67,892	43,827	48,081	48,081	0
11-5-63-5086-00 Insurance - Group Dental	2,951	1,464	1,966	1,966	0
11-5-63-5087-00 Insurance - Group Vision	918	1,224	882	882	0
TOTAL Benefits	140,885	126,748	129,332	129,332	0
<u>Services & Supplies</u>					
11-5-63-5011-00 District Equipment	42,727	109,441	76,100	76,100	0
11-5-63-5012-00 Service & Supplies	99,700	98,994	99,500	96,500	0
11-5-63-5013-00 Utilities	1,500	0	1,500	1,500	0
11-5-63-5037-00 Purchased Water	35,000	109,524	80,000	80,000	0
11-5-63-5040-00 Outside Contracts	157,000	108,490	155,000	155,000	0
11-5-63-5041-00 Clothing & Personal Supplies	3,000	1,542	2,500	2,500	0
11-5-63-5042-00 Communications - Radio & Telep	3,000	1,744	2,000	2,000	0
11-5-63-5043-00 Office Equipment Maintenance	2,000	0	500	500	0
11-5-63-5044-00 Membership & Dues	90	0	90	90	0
11-5-63-5050-00 Licenses & Permits	3,100	0	3,100	3,100	0
11-5-63-5052-00 Small Tools	2,500	22,343	2,500	2,500	0
11-5-63-5054-00 Safety Program	2,000	4,177	0	0	0
11-5-63-5056-00 Travel Expense	2,000	0	0	0	0
11-5-63-5059-00 Education & Training Seminars	4,500	951	4,950	4,950	0
11-5-63-5062-00 Pre-Employment Screening	0	510	250	250	0
11-5-63-5076-00 Insurance - Workers Compensati	0	11,668	0	0	0
11-5-63-5077-00 Insurance - Aflac Service Fee	0	44	0	0	0
TOTAL Services & Supplies	358,117	469,428	427,990	424,990	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-63-5912-00 Service & Supplies	5,000	0	85,000	62,500	0
11-5-63-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>75,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	5,000	0	185,000	137,500	0
<hr/>					
TOTAL RECREATION - MAINTENANCE	1,008,764	1,008,157	1,219,079	1,168,579	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
RECREATION - PUBLIC REL					
=====					
<u>Salaries</u>					
11-5-64-5001-00 Regular Salaries	53,456	0	56,582	56,582	0
11-5-64-5002-00 Part Time - Temporary Wages	42,100	55,668	117,807	117,807	0
11-5-64-5003-00 Overtime Pay	0	0	200	200	0
11-5-64-5006-00 Vacation Pay	2,689	0	3,428	3,428	0
11-5-64-5007-00 Jury Duty	29	0	32	32	0
11-5-64-5008-00 Sick Pay	493	0	1,778	1,778	0
11-5-64-5009-00 Holiday Pay	1,893	0	2,129	2,129	0
11-5-64-5010-00 Seasonal Pay	82,445	0	26,196	26,196	0
TOTAL Salaries	183,105	55,668	208,152	208,152	0
<u>Benefits</u>					
11-5-64-5078-00 Insurance - Employee Assistanc	0	0	29	29	0
11-5-64-5079-00 CalPERS Pension Exp - PEPR	0	67	0	0	0
11-5-64-5081-00 CalPERS Pension Exp - Classic	5,435	3,245	16,613	16,613	0
11-5-64-5082-00 Social Security Expense	11,353	3,599	12,905	12,905	0
11-5-64-5083-00 Medicare Expense	2,655	842	3,018	3,018	0
11-5-64-5084-00 Insurance - Group Life	0	0	263	263	0
11-5-64-5085-00 Insurance - Group Health	0	0	16,546	16,546	0
11-5-64-5086-00 Insurance - Group Dental	0	0	782	782	0
11-5-64-5087-00 Insurance - Group Vision	0	0	223	223	0
TOTAL Benefits	19,443	7,753	50,379	50,379	0
<u>Services & Supplies</u>					
11-5-64-5012-00 Service & Supplies	17,000	7,730	10,000	8,000	0
11-5-64-5028-00 Computer Upgrades - Hardware	1,000	743	500	500	0
11-5-64-5029-00 Computer Upgrades - Software	25,000	26,385	500	500	0
11-5-64-5039-00 Fish Purchases	20,000	0	20,000	20,000	0
11-5-64-5040-00 Outside Contracts	21,087	14,174	20,000	20,000	0
11-5-64-5041-00 Clothing & Personal Supplies	4,500	0	2,500	2,500	0
11-5-64-5042-00 Communications - Radio & Telep	400	319	400	400	0
11-5-64-5044-00 Membership & Dues	340	0	0	0	0
11-5-64-5045-00 Printing & Binding	8,000	3,085	8,000	6,500	0
11-5-64-5047-00 Office Supplies	4,000	547	2,500	2,500	0
11-5-64-5048-00 Postage Expense	0	616	0	0	0
11-5-64-5050-00 Licenses & Permits	0	0	5,000	5,000	0
11-5-64-5051-00 Advertising & Legal Notices	2,400	0	500	500	0
11-5-64-5053-00 Public Information Program	6,000	3,265	3,500	3,500	0
11-5-64-5059-00 Education & Training Seminars	0	699	500	500	0
11-5-64-5062-00 Pre-Employment Screening	0	0	150	150	0
11-5-64-5065-00 Credit Card Fees	48,000	47,967	45,000	45,000	0
TOTAL Services & Supplies	157,727	105,530	119,050	115,550	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Other Operating Expenses</u>	_____	_____	_____	_____	_____
<u>Salaries - Work Orders</u>	_____	_____	_____	_____	_____
<u>Benefits - Work Orders</u>	_____	_____	_____	_____	_____
<u>Services & Supplies-W.O.</u>					
11-5-64-5940-00 Outside Contracts	0	3,999	0	0	0
TOTAL Services & Supplies-W.O.	0	3,999	0	0	0
<hr/>					
TOTAL RECREATION - PUBLIC REL	360,275	172,949	377,581	374,081	0

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
RECREATION - WATER PARK					
=====					
<u>Salaries</u>					
11-5-65-5001-00 Regular Salaries	89,363	42,665	90,083	90,083	0
11-5-65-5002-00 Part Time - Temporary Wages	248,919	83,997	107,223	107,223	0
11-5-65-5003-00 Overtime Pay	400	0	300	300	0
11-5-65-5006-00 Vacation Pay	4,495	3,670	5,457	5,457	0
11-5-65-5007-00 Jury Duty	49	0	51	51	0
11-5-65-5008-00 Sick Pay	824	2,208	2,830	2,830	0
11-5-65-5009-00 Holiday Pay	3,164	3,348	3,390	3,390	0
11-5-65-5010-00 Seasonal Pay	<u>26,982</u>	<u>0</u>	<u>167,206</u>	<u>167,206</u>	<u>0</u>
TOTAL Salaries	374,196	135,889	376,540	376,540	0
<u>Benefits</u>					
11-5-65-5078-00 Insurance - Employee Assistanc	29	25	29	29	0
11-5-65-5079-00 CalPERS Pension Exp - PEPR	0	31	0	0	0
11-5-65-5081-00 CalPERS Pension Exp - Classic	9,123	16,212	19,112	19,112	0
11-5-65-5082-00 Social Security Expense	23,200	9,244	23,345	23,345	0
11-5-65-5083-00 Medicare Expense	5,426	2,162	5,460	5,460	0
11-5-65-5084-00 Insurance - Group Life	284	225	276	276	0
11-5-65-5085-00 Insurance - Group Health	27,682	22,378	26,821	26,821	0
11-5-65-5086-00 Insurance - Group Dental	1,312	1,061	1,273	1,273	0
11-5-65-5087-00 Insurance - Group Vision	229	186	223	223	0
11-5-65-5088-00 Insurance - Unemployment	<u>0</u>	<u>(1,053)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Benefits	67,285	50,470	76,539	76,539	0
<u>Services & Supplies</u>					
11-5-65-5011-00 District Equipment	768	8,681	950	950	0
11-5-65-5012-00 Service & Supplies	36,200	8,988	19,000	17,000	0
11-5-65-5013-00 Utilities	20,000	4,558	10,000	10,000	0
11-5-65-5014-00 Chlorine	14,000	0	7,000	7,000	0
11-5-65-5018-00 Chemicals - Water Playground	4,200	0	2,200	2,200	0
11-5-65-5019-00 Concession Supplies - Archived	1,500	0	800	800	0
11-5-65-5028-00 Computer Upgrades - Hardware	0	446	500	500	0
11-5-65-5029-00 Computer Upgrades - Software	0	325	500	500	0
11-5-65-5040-00 Outside Contracts	8,040	8,774	5,500	5,500	0
11-5-65-5041-00 Clothing & Personal Supplies	9,500	0	5,000	5,000	0
11-5-65-5042-00 Communications - Radio & Telep	3,500	228	500	500	0
11-5-65-5044-00 Membership & Dues	574	0	574	574	0
11-5-65-5045-00 Printing & Binding	800	0	400	400	0
11-5-65-5047-00 Office Supplies	1,000	0	500	500	0
11-5-65-5050-00 Licenses & Permits	0	30	360	360	0
11-5-65-5051-00 Advertising & Legal Notices	4,070	0	1,000	1,000	0
11-5-65-5052-00 Small Tools	300	0	300	300	0
11-5-65-5053-00 Public Information Program	6,000	1,535	3,500	3,500	0
11-5-65-5054-00 Safety Program	600	0	300	300	0
11-5-65-5059-00 Education & Training Seminars	1,500	0	1,425	1,425	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

11 -GENERAL FUND

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
11-5-65-5062-00 Pre-Employment Screening	5,700	0	1,500	1,500	0
11-5-65-5065-00 Credit Card Fees	9,000	1,506	4,500	4,500	0
11-5-65-5077-00 Insurance - Aflac Service Fee	<u>0</u>	<u>70</u>	<u>193</u>	<u>193</u>	<u>0</u>
TOTAL Services & Supplies	127,252	35,141	66,502	64,502	0
<u>Other Operating Expenses</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Salaries - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Benefits - Work Orders</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Services & Supplies-W.O.</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
11-5-65-5912-00 Service & Supplies	0	0	30,000	60,000	0
11-5-65-5940-00 Outside Contracts	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>30,000</u>	<u>0</u>
TOTAL Services & Supplies-W.O.	0	0	45,000	90,000	0
<u>TOTAL RECREATION - WATER PARK</u>	<u>568,733</u>	<u>221,500</u>	<u>564,580</u>	<u>607,580</u>	<u>0</u>
<u>TOTAL EXPENDITURES</u>	<u>39,555,203</u>	<u>18,906,938</u>	<u>39,901,376</u>	<u>33,506,212</u>	<u>0</u>
REVENUE OVER/(UNDER) EXPENDITURES	(16,573,121)	(624,859)	(16,853,873)	(10,157,555)	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

12 -Adjudication
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER STANDBY	0	436,496	584,000	584,000	0
WATER DELINQUENCY	<u>0</u>	<u>2,541</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Non Departmental	<u>0</u>	<u>439,037</u>	<u>584,000</u>	<u>584,000</u>	<u>0</u>
TOTAL REVENUE	0	439,037	584,000	584,000	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

12 -Adjudication
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV./EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>Mangagement</u>					
Services & Supplies	<u>0</u>	<u>164,291</u>	<u>450,000</u>	<u>450,000</u>	<u>0</u>
TOTAL Mangagement	0	164,291	450,000	450,000	0
<u>Administration Services</u>					
Services & Supplies	<u>0</u>	<u>130</u>	<u>250</u>	<u>250</u>	<u>0</u>
TOTAL Administration Services	0	130	250	250	0
TOTAL EXPENDITURES	0	164,421	450,250	450,250	0
REVENUE OVER/(UNDER) EXPENDITURES	0	274,616	133,750	133,750	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

12 -Adjudication

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental					
=====					
<u>WATER STANDBY</u>					
12-4-00-4160-00 Meter Chg- CMWD Adjud Resident	0	91,180	121,700	121,700	0
12-4-00-4161-00 Meter Chg- CMWD Adjud Comm	0	32,465	43,300	43,300	0
12-4-00-4162-00 Meter Chg- CMWD Adjud Indust	0	813	1,000	1,000	0
12-4-00-4163-00 Meter Chg- CMWD Adjud Ag	0	77,340	103,800	103,800	0
12-4-00-4164-00 Meter Chg- CMWD Adjud Ag Resid	0	118,738	159,600	159,600	0
12-4-00-4165-00 Meter Chg- CMWD Adjud Interdep	0	1,904	2,500	2,500	0
12-4-00-4166-00 Meter Chg- CMWD Adjud Resale	0	105,796	141,100	141,100	0
12-4-00-4167-00 Meter Chg- CMWD Adjud Other	0	8,260	11,000	11,000	0
TOTAL WATER STANDBY	0	436,496	584,000	584,000	0
<u>WATER DELINQUENCY</u>					
12-4-00-4353-00 Late Fee - Residential	0	1,038	0	0	0
12-4-00-4357-00 Late Fee - Business	0	439	0	0	0
12-4-00-4361-00 Late Fee - Industrial	0	14	0	0	0
12-4-00-4365-00 Late Fee - Resale	0	141	0	0	0
12-4-00-4369-00 Late Fee - Other	0	30	0	0	0
12-4-00-4377-00 Late Fee - Agriculture Domesti	0	479	0	0	0
12-4-00-4381-00 Late Fee - Agriculture	0	400	0	0	0
TOTAL WATER DELINQUENCY	0	2,541	0	0	0
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TOTAL Non Departmental	0	439,037	584,000	584,000	0
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TOTAL REVENUE	0	439,037	584,000	584,000	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

12 -Adjudication

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Mangagement =====					
<u>Services & Supplies</u>					
12-5-21-5049-00 Other Professional Fees	<u>0</u>	<u>164,291</u>	<u>450,000</u>	<u>450,000</u>	<u>0</u>
TOTAL Services & Supplies	0	164,291	450,000	450,000	0
<hr/>					
TOTAL Mangagement	0	164,291	450,000	450,000	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

12 -Adjudication

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
Administration Services =====					
<u>Services & Supplies</u>					
12-5-30-5034-00 Bank Charges	0	130	250	250	0
TOTAL Services & Supplies	0	130	250	250	0
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TOTAL Administration Services	0	130	250	250	0
<hr/>					
TOTAL EXPENDITURES	0	164,421	450,250	450,250	0
REVENUE OVER/(UNDER) EXPENDITURES	0	274,616	133,750	133,750	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV./EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	0	841,718	0	834,483	0
TOTAL Non Departmental	0	841,718	0	834,483	0
TOTAL REVENUE	0	841,718	0	834,483	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>PROPERTY TAX</u>					
Services & Supplies	0	2,450	0	831,058	0
TOTAL PROPERTY TAX	0	2,450	0	831,058	0
TOTAL EXPENDITURES	0	2,450	0	831,058	0
REVENUE OVER/(UNDER) EXPENDITURES	0	839,268	0	3,425	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
29-4-00-4000-00 Bonded Debt - Tax Interest	0	734	0	0	0
29-4-00-4005-00 Bonded Debt - Tax Interest	0	825,313	0	0	0
29-4-00-4010-00 Bonded Debt - Tax Secured	0	113	0	834,483	0
29-4-00-4015-00 Bonded Debt - Unsecured	0	13,509	0	0	0
29-4-00-4030-00 Bonded Debt - Redemption	<u>0</u>	<u>2,049</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	0	841,718	0	834,483	0
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TOTAL Non Departmental	0	841,718	0	834,483	0
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TOTAL REVENUE	0	841,718	0	834,483	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

29 -USBR & SWP BONDED INDEBT

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>PROPERTY TAX</u>					
=====					
<u>Services & Supplies</u>					
29-5-30-5036-00 SWP-CMWD Share of Expenses	0	0	0	831,058	0
29-5-30-5069-00 Property Tax Collection Fee	0	2,449	0	0	0
29-5-30-5070-00 Property Tax Administration Fe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL Services & Supplies	0	2,450	0	831,058	0
<u>Other Operating Expenses</u>					

TOTAL PROPERTY TAX	0	2,450	0	831,058	0

TOTAL EXPENDITURES	0	2,450	0	831,058	0
REVENUE OVER/(UNDER) EXPENDITURES	0	839,268	0	3,425	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESME
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	19,212	18,505	19,011	19,011	0
TOTAL Non Departmental	19,212	18,505	19,011	19,011	0
TOTAL REVENUE	19,212	18,505	19,011	19,011	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESSME
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV./EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>PROPERTY TAX</u>					
Services & Supplies	0	576	20,038	20,038	0
TOTAL PROPERTY TAX	0	576	20,038	20,038	0
TOTAL EXPENDITURES	0	576	20,038	20,038	0
REVENUE OVER/(UNDER) EXPENDITURES	19,212	17,929	(1,027)	(1,027)	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESME

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
69-4-00-4005-00 MMWS - Tax Interest	0	4	0	0	0
69-4-00-4010-00 MMWS - Tax Secured	19,212	11,011	19,011	19,011	0
69-4-00-4015-00 MMWS - Tax PY Secured/Unsecure	<u>0</u>	<u>7,490</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	19,212	18,505	19,011	19,011	0
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TOTAL Non Departmental	19,212	18,505	19,011	19,011	0
<hr/>					
TOTAL REVENUE	19,212	18,505	19,011	19,011	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

69 -MIRA MONTE WATER ASSESSME

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<hr/>					
PROPERTY TAX					
=====					
<u>Services & Supplies</u>					
69-5-30-5064-00 Interest / Penalty Expenses	0	488	19,988	19,988	0
69-5-30-5069-00 Property Tax Collection Fee	<u>0</u>	<u>89</u>	<u>50</u>	<u>50</u>	<u>0</u>
TOTAL Services & Supplies	0	576	20,038	20,038	0
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TOTAL PROPERTY TAX	0	576	20,038	20,038	0
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TOTAL EXPENDITURES	0	576	20,038	20,038	0
REVENUE OVER/(UNDER) EXPENDITURES	19,212	17,929	(1,027)	(1,027)	0

CASITAS MUNICIPAL WATER DISTRICT
REVENUE/EXPENDITURES STATEMENT
PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1
FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>REVENUE SUMMARY</u>					
<u>Non Departmental</u>					
WATER SALES	<u>2,713,976</u>	<u>2,702,058</u>	<u>2,772,642</u>	<u>2,772,642</u>	<u>0</u>
TOTAL Non Departmental	<u>2,713,976</u>	<u>2,702,058</u>	<u>2,772,642</u>	<u>2,772,642</u>	<u>0</u>
TOTAL REVENUE	2,713,976	2,702,058	2,772,642	2,772,642	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1
 FINANCIAL SUMMARY

	BUDGET 2020-2021	REV. /EXP. T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>EXPENDITURE SUMMARY</u>					
<u>Property Tax</u>					
Salaries	0	2,770	0	0	0
Services & Supplies	<u>2,765,688</u>	<u>2,357,692</u>	<u>2,733,438</u>	<u>2,748,438</u>	<u>0</u>
TOTAL Property Tax	2,765,688	2,360,462	2,733,438	2,748,438	0
<hr/>					
TOTAL EXPENDITURES	2,765,688	2,360,462	2,733,438	2,748,438	0
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	341,596	39,205	24,205	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1

REVENUES	BUDGET 2020-2021	REVENUES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
Non Departmental =====					
<u>WATER SALES</u>					
75-4-00-4000-00 CFD 2013-1 Interest Investment	0	1,196	0	0	0
75-4-00-4010-00 CFD 2013-1 - Tax Secured	2,713,976	1,547,668	2,772,642	2,772,642	0
75-4-00-4015-00 CFD 2013-1 Tax PY Secured/Unse	<u>0</u>	<u>1,153,194</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER SALES	2,713,976	2,702,058	2,772,642	2,772,642	0
<hr/>					
TOTAL Non Departmental	2,713,976	2,702,058	2,772,642	2,772,642	0
<hr/>					
TOTAL REVENUE	2,713,976	2,702,058	2,772,642	2,772,642	0

CASITAS MUNICIPAL WATER DISTRICT
 REVENUE/EXPENDITURES STATEMENT
 PROPOSED BUDGET FOR 2021/2022

75 -CFD -2013-1

EXPENSES	BUDGET 2020-2021	EXPENDITURES T0:30Jun21	DEPARTMENT REQUESTED	GEN MGR RECOMMENDED	BOARD APPROVED
<u>Property Tax</u>					
=====					
<u>Salaries</u>					
75-5-30-5005-00 CFD 2013-1 Acquisition Exp	0	2,770	0	0	0
TOTAL Salaries	0	2,770	0	0	0
<u>Services & Supplies</u>					
75-5-30-5049-00 Other Professional Fees	18,000	14,292	20,500	35,500	0
75-5-30-5064-00 Interest / Penalty Expenses	2,740,688	2,333,604	2,705,938	2,705,938	0
75-5-30-5069-00 Property Tax collection Fee	7,000	7,295	7,000	7,000	0
75-5-30-5075-00 Bond Administration Fee's	0	2,500	0	0	0
TOTAL Services & Supplies	2,765,688	2,357,692	2,733,438	2,748,438	0
<u>Other Operating Expenses</u>					

TOTAL Property Tax	2,765,688	2,360,462	2,733,438	2,748,438	0

TOTAL EXPENDITURES	2,765,688	2,360,462	2,733,438	2,748,438	0
REVENUE OVER/(UNDER) EXPENDITURES	(51,712)	341,596	39,205	24,205	0